



Attachments

Council Meeting

February 2023

Attachments

Minutes/Notes

Ordinary Meeting of Council –December 2022

Shire of Yilgarn Tourism Advisory Committee-December 2022

Shire of Yilgarn Tourism Advisory Committee-February 2023

Great Eastern Country Zone -November 2022

Agenda Attachments

- 9.1.1 Audit Regulation 17 Review and Financial Management Review
- 9.1.2 Compliance Audit Return
- 9.1.4 WA Electoral Commission-2023 Ordinary Council Election Letter
- 9.1.5 Layout and Elevation Plans
- 9.2.1 Financial Reports-December 2022
- 9.2.2 Financial Reports-January 2023
- 9.2.3 Accounts for Payment – December 2022/January 2023



Minutes

Ordinary Meeting of Council

*15 December
2022*

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Cr Wayne Della Bosca declared the meeting open at 4.05pm

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3. ATTENDANCE

Members	Cr W Della Bosca Cr B Close Cr L Granich Cr G Guerini Cr P Nolan Cr L Rose	
Council Officers	N Warren C Watson G Brigg B Forbes L Della Bosca	Chief Executive Officer Executive Manager Corporate Services Executive Manager Infrastructure Finance Manager Minute Taker
Apologies:	Nil	
Observers:	Mrs. Kaye Crafter	
Leave of Absence:	Cr J Cobden	

4. DECLARATION OF INTEREST

- The Chief Executive Officer declares a financial interest pursuant to Sections 5.60A of the Local Government Act 1995 in relation to agenda item 13.3 Renewal of Medical and Management Services Agreement – The nature of the interest is the CEO's spouse is an employee of the General Practitioner.

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

At the November 2022 Ordinary Council meeting, Mrs. Kaye Crafter posed the following question:

Question: *Why are the public not invited to attend the Councillors Discussion Session.*

Answer during session: The Shire President referred the question to the CEO for comment. The CEO confirmed that the Discussion Session could possibly be open to the public with the same rules as an Ordinary Council meeting, with the room being closed to the public if a confidential matter needed to be discussed, however the matter would be up to Council to decide

Cr Cobden enquired why Mrs. Kaye Crafter was interested in attending the Discussion Sessions.

Mrs. Kaye Crafter felt the sessions would be of interest in relation to the agenda for the Council meeting if matters that are being brought to the Council meeting are discussed prior to the meeting in the Discussion Session.

The CEO confirmed that it is not always the case that Council meeting agenda items are discussed in the Discussion Session but would take the question on notice and a decision about opening the Discussion Session to the public will be sought

Written response to Mrs. Kaye Crafter

I refer to your question taken on notice at the November 2022 Ordinary Council meeting, which asked:

Why are the public not invited to attend the Councillors Discussion Session?

As detailed at the meeting, the matter is due to be raised with Councillors at the December discussion session, to gauge their appetite for a public discussion session, held in a similar manner as Council meetings.

I will provide a further update pending the discussion with Council.

The above matter was discussed in Councils Discussion Session held prior to the December Ordinary Meeting of Council where Councillors decided to keep the Discussion Sessions closed to the public. This was reiterated to Mrs. Crafter, who was present at the meeting

5.1. PUBLIC QUESTION TIME

Mrs. Kaye Crafter attended Public Question Time and posed the following question;

Question: *Can Council have a look at placing curbing along the intersection of Antares Street and Sirius Street, the area would benefit from some definition as it is hard to distinguish when dark.*

Answer: The President referred the question to the CEO. The CEO took the question on notice and will reply to Mrs. Kaye Crafter's question once the EMI has assessed the intersection.

6. CONFIRMATION OF MINUTES

6.1 Ordinary Meeting of Council, Thursday, 17 November 2022

280/2022

Moved Cr Close/Seconded Cr Rose

That the minutes from the Ordinary Council Meeting held on the 17 November 2022 be confirmed as a true record of proceedings.

CARRIED (6/0)

6.2 Shire of Yilgarn Tourism Advisory Committee, Wednesday 9 November 2022

281/2022

Moved Cr Guerini/Seconded Cr Granich

That minutes from the Shire of Yilgarn Tourism Advisory Committee meeting held on the 9 November 2022 be received.

CARRIED (6/0)

6.3 Central East Accommodation and Care Alliance Inc (CEACA) Management Committee, Wednesday, 9 November 2022

282/2022

Moved Cr Rose/Seconded Cr Guerini

That minutes from the CEACA Management Committee meeting held on the 9 November 2022 be received.

CARRIED (6/0)

6.4 Wheatbelt East Regional Organisation of Councils Inc (WEROC) Annual General Meeting, Monday, 21 November

283/2022

Moved Cr Rose/Seconded Cr Granich

That minutes from the WEROC Annual General meeting held on the 21 November 2022 be received.

CARRIED (6/0)

6.5 Wheatbelt East Regional Organisation of Councils Inc (WEROC) Board Meeting, Monday, 21 November 2022

284/2022

Moved Cr Guerini/Seconded Cr Granich

That minutes from the WEROC Board meeting held on the 21 November 2022 be received.

CARRIED (6/0)

6.6 Local Emergency Management Committee (LEMC) Meeting, Thursday, 24 November 2022

285/2022

Moved Cr Guerini/Seconded Cr Rose

That minutes from the LEMC meeting held on the 24 November 2022 be received.

CARRIED (6/0)

7. PRESENTATIONS, PETITIONS, DEPUTATIONS

Nil

8. DELEGATES' REPORTS

Cr Della Bosca announced the following;

- Attended the GECZ meeting on the 28 November 2022

Cr Close announced the following;

- Attended the Intractable Waste Disposal Facility meeting on the 29 November 2022
- Attended the LEMC meeting on the 24 November 2022
- Attended the Southern Cross District High School Presentation Evening on the 9 December 2022

Cr Nolan announced the following;

- Attended the Intractable Waste Disposal Facility meeting on the 29 November 2022
- Attended the AgCare meeting and Christmas Party and meeting on the 14 December 2022

Cr Granich announced the following;

- Attended the St Joseph's Primary School Presentation Evening on the 7 December 2022
- Attended the Moorine Rock Primary School Presentation Evening on the 10 December 2022

9.1 Officers Report – Chief Executive Officer

9.1.1 WALGA Best Practice Governance Review

File Reference	1.6.21.2
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	- Best Practice Governance Review – Background Paper - Best Practice Governance Review – Consultation Paper – Model Options

Purpose of Report

For Council to note that WALGA is undertaking a Best Practice Governance Review, and to endorse a response to WALGA’s request for comment regarding governance model options.

Background

The Western Australian Local Government Association (WALGA) developed its Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA’s governance and engagement models are contemporary, agile, and maximise engagement with members.

Other drivers for the review included:

- Misalignment between key governance documents; Constitution, Corporate Governance Charter, State Council Code of Conduct, and Standing Orders – stemming from varying amendments
- State Council’s 3 September 2021 resolution requesting amendment to the Constitution to “deal with matters related to State Councillors’ Candidature for State and Federal elections”;
- Proposed legislative reforms to remove WALGA from being constituted under the Local Government Act 1995 (WA); and
- Constitutional requirements for WALGA to become a registered organisation under the Industrial Relations Act 1979 (WA), which would enable WALGA to make applications in its own right to the Western Australian Industrial Relations Commission.

In March 2022, State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review. Key outputs from the BPGR Steering Committee meetings included:

- Agreement on five comparator organisations – Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and the Pharmacy Guild (PG).
















- Review of governance models of Local Government Associations in other Australian States and Territories, and New Zealand.
- Drafting of governance principles that will underpin future governance models.
- Finalisation of governance principles and principle components across the domains of: Representative, Responsive and Results Oriented.

These activities are outlined in more detail in the Background Paper which is attached for Councillors perusal.

The following principles were endorsed at the State Conference Annual General Meeting which was held on 2 October 2022.

- Representative – WALGA unites and represents the entire Local Government sector in WA and understands the diverse nature and needs of members, regional communities and economies;
- Responsive – WALGA is an agile association which acts quickly to respond to the needs of members and stakeholders; and
- Results Oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government and supports the delivery of high-quality projects, programs and services.

The steering committee determined five (5) possible options as per below, of which WALGA have provided more detail on in the Consultation Paper – Model Options (attached) and are detailed in brief in the image below.

Option 1 – Two tier model, existing Zones	Option 2 – Board, Regional Bodies	Option 3 – Board, Amalgamated Zones	Option 4 – Member elected Board, Regional Groups	Option 5 – Current Model
 Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents	 Board (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents	 Board (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents	 Board (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents	 State Council (25 members) 24 State Councillors 1 President
 Policy Council (25 members) 24 members plus President	 Regional Bodies (4 metro, 4 country)	 Zones (6 metro, 6 country)	 Policy Teams / Forums / Committees	 Zones (5 metro, 12 country)
 Zones (5 metro, 12 country)	 Policy Teams / Forums / Committees	 Policy Teams / Forums / Committees	 Regional Groups	 Policy Teams / Forums / Committees

WALGA have sought comments from each Local Government in relation to their preferred option, prior to 23 December 2022.

Comment

WALGA's Consultation Paper self-assesses each of the options against the adopted principles, with the following ratings able to be extrapolated:

Option 1	9/10
Option 2	9/10
Option 3	8.5/10
Option 4	8.5/10
Option 5	7/10

Option 5, the current option, can at times be seen to be time consuming and lengthy to get to an agreed perspective, but could be argued can provide a more balanced view given the diversity of members.

Options 1, 2, 3 and 4 all introduce the concept of a Board (elected still) and between two (2) to three (3) independent Board Members. This may result in additional costs, but could also add professional value through the independent members.

Options 1 and 5 retain the current zones, which might be relevant as an issue, given likely travel times and distance, compared to the other Options. It would also continue to ensure the zones are not overly cumbersome and ensure regional issues generally affect all members of the zone.

The Great Eastern Country zone has been utilised recently to raise important local issues, of which may not have relevancy or weight of support should the zones intake be increased.

There is safety in remaining with the status quo of option 5, however, through WALGA's self-assessment, this model does not meet the current principles as well as the other options.

As such, it is the reporting officers opinion that Option 1 should be the Shire's preferred option, as it keeps the same Zones, and implements a board which permits timely decision making which is not reliant on regional body meetings and also rated equal highest in WALGA's assessment against the adopted principles. There is also a risk with any major change, and as such, it is suggested Council provide it's second preference as Option 5.

Statutory Environment

Nil.

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030

Civic Leadership Objectives: Dynamic and visionary leadership guiding our community into the future

Outcome 4.3 Positive and productive regional partnerships

4.3.1 Actively participate in regional forums including Great Eastern Country Zone WALGA, Wheatbelt East Regional Organisation of Councils, Wheatbelt Communities and CEACA

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Lack of feedback to WALGA results in poor review process and resulting outcomes.	Low (4)	Feedback ensures Shire of Yilgarn have provided input to feed the review process.
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

286/2022

Moved Cr Close/Seconded Cr Guerini

That Council, in response to the request from the Western Australian Local Government Association for feedback in relation to the options provided through the Best Practice Governance Review, advise that the Shire of Yilgarn's preference is Option 1, the two-tiered model with existing zones, with a second preference being Option 5, the current model.

CARRIED (6/0)

unconfirmed

9.1 Officers Report – Chief Executive Officer

9.1.2 Land Acquisition - Great Eastern Highway Upgrade - Lot 88 Great Eastern Highway, Southern Cross

File Reference	2.4.3.1
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	- Land Dealing Plan

Purpose of Report

For Council to endorse the sale of land, being a portion of Lot 88 Great Eastern Highway, via a land acquisition process, of which forms part of the Great Eastern Highway upgrades.

Background

As Councillors are aware, Main Road WA are seeking to upgrade section of Great Eastern Highway East of Southern Cross.

The proposed upgrades require an increase to the current road reserve, and as such, Main Roads WA are seeking to acquire the required land off adjoining land owners. Main Roads WA have provided a Land Dealing Plan (attached) which shows the Shire of Yilgarn owned land, of which forms part of the overall acquisitions for the project.

Main Roads WA, in correspondence to the Shire have stated:

*“In light of independent valuation advice obtained, Main Roads is prepared to offer, on a without prejudice basis, the sum of **Three Thousand Six Hundred and Thirty Dollars** (\$3,630), plus GST if applicable, for the 3.2529ha of land required from the above property, being part of the land contained in Certificate of Title Volume 1248 Folio 905 as shown on the attached copy of Main Roads Land Dealings Plan 2160-107. The offer comprises current market land value, a consideration to compensation under section 241 of the Land Administration Act 1997 and an inclusion of 10% Solatium.*

Main Roads will be responsible for all costs associated with the transfer of the land, including the reinstatement of services and fencing along the new boundary.

This offer is subject to management approval”

Comment

The highway upgrades are seen as a high priority for the region, and with an individual valuation utilised to determine the compensation offer, it is recommended that Council accept the offer, to ensure there are no unnecessary delays with the overall project,

Statutory Environment

Local Government Act 1995

Part 3 Functions of local governments

Division 3 Executive functions of local governments

3.58. Disposing of property

(1) In this section —

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) Except as stated in this section, a local government can only dispose of property to —

(a) the highest bidder at public auction; or

(b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) it gives local public notice of the proposed disposition —

(i) describing the property concerned; and

(ii) giving details of the proposed disposition; and

(iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;

and

(b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

(4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —

(a) the names of all other parties concerned; and

(b) the consideration to be received by the local government for the disposition; and

(c) the market value of the disposition —

(i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or

- (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

(5) *This section does not apply to —*

- (a) *a disposition of an interest in land under the Land Administration Act 1997 section 189 or 190; or*
- (b) *a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or*
- (c) *anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or*
- (d) *any other disposition that is excluded by regulations from the application of this section.*

Local Government (Functions and General) Regulations 1996

Part 6 Miscellaneous

30. Dispositions of property excluded from Act s. 3.58

- (1) *A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act*
- (2) *A disposition of land is an exempt disposition if —*
 - (c) *the land is disposed of to —*
 - (i) *the Crown in right of the State or the Commonwealth; or*
 - (ii) *a department, agency, or instrumentality of the Crown in right of the State or the Commonwealth; or*
 - (iii) *another local government or a regional local government;*

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030

Economic Objectives: A prosperous future for our community

Outcome 2.5 Safety and quality of transport networks are maintained and improved

2.5.1 Continue to maintain and upgrade our road network

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Non-compliance with disposal of land provisions of the LG Act	Moderate (6)	Exempt transaction as per LG (Functions and General) Regulations.
Reputational	Nil	Nil	Nil
Property	Loss of 3.2529ha of land.	Low (2)	Adequately reimbursed by MRWA, based on valuations provided by independent valuer.
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

287/2022

Moved Cr Close/Seconded Cr Guerini

That Council, accept the Main Roads Western Australia offer of Three Thousand Six Hundred and Thirty Dollars (\$3,630), plus GST if applicable, for the disposal of 3.2529ha of land from Lot 88 Great Eastern Highway, being part of the land contained in Certificate of Title Volume 1248 Folio 905, as shown on Main Roads Land Dealings Plan 2160-107.

And

That Council note the disposal of the subject land is undertaken via a land acquisition transaction, which forms part of the Great Eastern Highway upgrades;

And

Council notes Main Roads Western Australia will be responsible for all costs associated with the transfer of the land, including the reinstatement of services and fencing along the new boundary.

CARRIED(6/0)

9.1 Officers Report – Chief Executive Officer

9.1.3 Proposed Carport – Lot 383 (No 7) Pictoris Street, Southern Cross

File Reference	3.1.7.5
Author	Liz Bushby, Town Planning Innovations
Disclosure of Interest	Financial Interest as receive planning fees for advice to the Shire – Section 5.60A of <i>Local Government Act 1995</i>
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	Nil

Purpose of Report

Council is to consider a planning application for a carport on Lot 383 (No 7) Pictoris Street, Southern Cross.

Background

- Location and Existing Development**

Lot 383 is located in Southern Cross townsite. The closest intersection is Pictoris Street and Polaris Street.

A location plan is included over page for convenience.

The lot has already been developed with a single house, outbuildings, patio, free standing carport and a chicken enclosure.

A new carport is proposed in front of the existing house.



Comment

- **Zoning and Scheme requirements**

Lot 383 is zoned 'Rural/Mining' under the Shire of Yilgarn Town Planning Scheme No 2 (the Scheme). No density code applies to the 'Rural/Mining' zone under the Scheme, and no assessment is required under the Residential Design Codes, as the lot is not within a Residential zone.

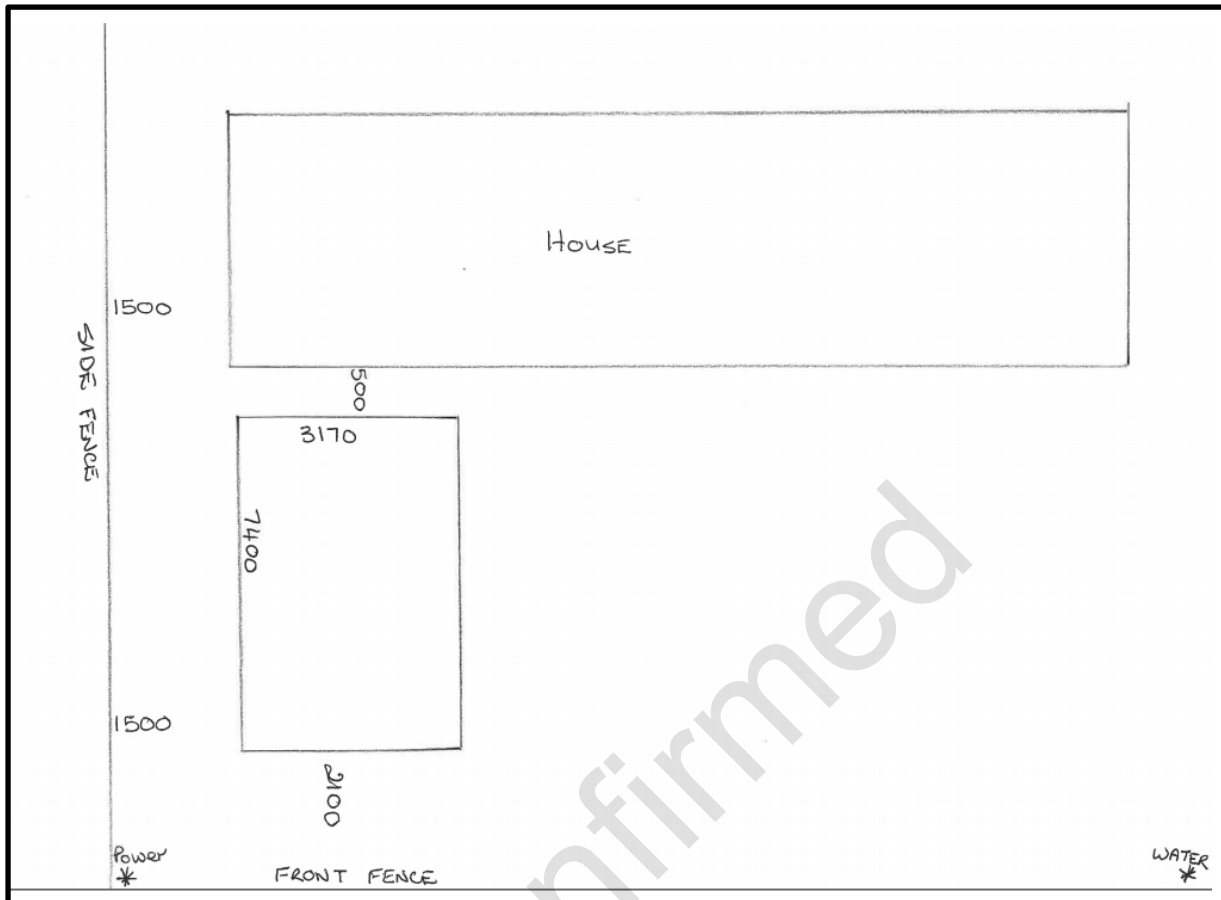
A single house is permitted in the Rural/Mining zone under Table 1 (the Zoning Table), but the Scheme has no specific provisions or setback requirements for a carport in the Rural/Mining zone.

Under Clause 6.1.2 (d) of the Scheme both a single house and ancillary outbuildings are exempt from the need for planning approval (as a single house is permitted in the Rural/Mining zone).

There is no exemption under the Scheme for a carport in the 'Rural/Mining' zone, and the structure cannot be classified as an outbuilding, so the application requires planning approval.

- **Description of Application**

A carport structure is proposed to be setback 2.1 metres from the front lot boundary, 1.5 metres from the western side lot boundary, and 0.5 metres from the existing house. A floor area of 23.4m² is proposed – refer to site plan over page.



Above: Site plan

The carport is proposed to have a cottage green roof to match the roof colour of the existing house. The applicant has provided photographs of the carport structure, which are included over page.

The applicant has advised that the maximum height of the structure ranges from 3.2 metres to 3.6 metres (to the roof peak).

The carport is proposed to provide shelter for a motor home, which has a height of 3.3 metres. The 3.6 metre height to the roof peak is to cater for the height of the owners motor home.



- **Assessment**

In the absence of any specific scheme requirements, the main consideration is whether there will be any visual impact associated with the proposed structure, or potential for negative impact on neighbouring lots or the existing streetscape.

As many of the lots in Pictoris Street are vacant, there is no established defined streetscape pattern.

The carport will be open ended, and substantially unenclosed, with the exception of the roof. This means that from a streetscape perspective there is minimal visual impact and clear sightlines to the house will be maintained (when the motor home is not parked in front of the house).

TPI recommends conditional support for the proposed carport.

- **State Planning Policy 3.7 Planning in Bushfire Prone Areas**

Lot 383 is within a designated Bushfire Prone Area. A Bushfire Attack Level (BAL) assessment is not required to be lodged with the planning application in accordance with Clause 5.8.1 of the WA Planning Commission 'Guidelines for Planning in Bushfire Prone Areas' as the lot has an area less than 1,100m².

The planning guidelines recognise that minimal bushfire mitigation measures can be achieved at the planning stage for smaller lots.

Statutory Environment

Planning and Development (Local Planning Schemes) Regulations 2015 - The *Planning and Development (Local Planning Schemes) Regulations 2015* were gazetted on 25 August 2015, and became effective on 19 October 2015.

The Regulations include 'Deemed Provisions' that automatically apply and override parts of the Shire of Yilgarn Town Planning Scheme No 3.

Clause 67 outlines 'matters to be considered by Council' including and not limited to the aims and provisions of the Scheme, orderly and proper planning, any approved state policy, a local planning strategy, a local planning policy, the compatibility of the development with its setting including to development on adjoining land, amenity, loading, access, traffic and any submissions received on a proposal.

Shire of Yilgarn Town Planning Scheme No 2 – explained in the body of this report.

Under Clause 3.1.1 the Scheme states that '*The Rural/Mining Zone is to be used for agricultural, residential and public recreation uses.*'

Clause 1.8.2 : Where a word or term is defined in the Residential Planning Codes then notwithstanding anything else in the Scheme that word or term when used in respect of residential development has the meaning given to it in the Residential Planning Codes.

Note: The Residential Design Codes define a carport as ‘*a roofed structure designed to accommodate one or more motor vehicles unenclosed except to the extent that it abuts a dwelling or a property boundary on one side, and being without a door unless that door is visually permeable.*’

Strategic Implications

Approval of the development may set a precedent for similar front setbacks for other future carports in Pictoris Street.

Policy Implications

There are no Shire Policies that are relevant to this application.

Financial Implications

The Shire pays consultancy fees to Town Planning Innovations.

Development Application fees are applicable to this application.

Risk Implications

There are no known risks associated with the proposed development.

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

288/2022

*Moved Cr Close/Seconded Cr Guerini
That Council:*

- A. *Approve the application for a carport on Lot 383 (No 7) Pictoris Street, Southern Cross subject to the following conditions and footnote:*
1. *The plans and information lodged with this application shall form part of this planning approval. All development shall be in accordance with the approved plans.*
 2. *This approval is for an open sided carport. The side walls shall not be enclosed (with the exception of the roof overlap) and no solid door shall be attached the structure.*
 3. *All stormwater from roofed and paved areas shall be collected and disposed of on-site and any associated drains and soak wells shall be maintained in a clean and clear condition. All drainage to be fully contained within the property boundaries with no water discharge into adjacent land or road reserve unless otherwise approved in writing by the Chief Executive Officer.*
 4. *If the development the subject of this approval is not substantially commenced within a period of 2 years, the approval shall lapse and be of no further effect.*

Footnote:

- (i) ***This is a planning consent only and owners need a separate building permit approval prior to commencing any site works or construction.***

CARRIED (6/0)

unconfirmed

9.1 Officers Report – Chief Executive Officer

9.1.4 Waiver of Fees and Charges – Youth Futures – Pipeline Challenge – Southern Cross Sports Complex

File Reference	8.2.6.27
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	Nil

Purpose of Report

To submit to Council a request to waive the fees associated with the hire of the Southern Cross Sports Complex for the Youth Futures organisation during their Pipeline Challenge, Charity Mountain Bike Challenge.

Background

The CEO has been contacted by Youth Futures, an organisation that runs the Pipeline Challenge, which is a Charity Mountain Bike Challenge.

The organised describe the event as: *“The Pipeline Challenge raises vital funds for young parents escaping homelessness and/or Domestic violence. By waiving venue hire fees the Shire will support us to ensure more of the Funds raised will go directly to supporting young people in need.”*

They have sought a waiver of fees for the hire of the Southern Cross Sports Complex for the 7-8 May 2023.

The cost of hire is \$180/day, with 2 days requested, the total is \$360.

Comment

Council’s Delegation No. LGA14 only allows the CEO to waive hire fees to community groups based in the Shire of Yilgarn. As Youth Futures are not based in the Yilgarn, the CEO is not delegated to approve the waiver.

As such, Council are asked to consider the waiver.

Statutory Environment

Delegation Register

LGA14 Donations and Waiver of Hire Fees

Date Adopted:	17 March 2016
Date Last Reviewed:	21 April 2022
Policy Reference:	
Delegate:	CEO
Sub-Delegated:	No
Chief Executive Instruction/Procedure:	N/A
History:	Previously LGA30

Legal (Parent):

- Local Government Act 1995 (As Amended) – Section 5.42

Legal (Subsidiary):

- Local Government Act 1995, Sections 6.12

Extent of Delegation:

Council delegates its authority and power to the Chief Executive Officer to consider requests for Donations and Waiver of Hire Fees,

Subject to-

- a) The donation and /or waiver of hire fees request is:
 - a. less than \$500
 - b. for a non-profit group that is located in the Shire of Yilgarn
 - c. for an event that will be held within the Shire and is a general community benefit
- b) All Donations and Waiver of Hire Fees to be recorded in the Annual Report each year.

Conditions Imposed:

Nil

Legislation:

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
 - (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or

- (b) *waive or grant concessions in relation to any amount of money; or*
- (c) *write off any amount of money, which is owed to the local government.*
- * *Absolute majority required.*
- (2) *Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*
- (3) *The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.*

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Social – Maintain/increase percentage of residents engaged in recreation, cultural and leisure activities for all demographics in the Shire.

Policy Implications

Nil.

Financial Implications

Requested Donation/Waiving of Hire Fees to the value of \$360.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Awareness of Clontarf Foundation within the Yilgarn community	Low (4)	Waiver of fees assists the Clontarf Foundation to visit the Yilgarn.
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

289/2022

Moved Cr Close/Seconded Cr Rose

That Council waives the fees, being \$360, for the hire of the Southern Cross Sports Complex by Youth Futures, for their stay on the 7-8 May 2023, as part of the Charity Pipeline Challenge.

Council are to note the hire bond will still be payable.

CARRIED (6/0)

9.1 Reporting Officer– Chief Executive Officer

9.1.5 Request for Comment - Mining Lease - Reserve 40746 & Within Marvel Loch Townsite

File Reference	1.6.37.1
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Nic Warren – Chief Executive Officer
Attachments	Supporting Documentation

Purpose of Report

To consider a response to the Department of Planning, Lands and Heritage, in response to a request to mine over Reserve 40746 and within Marvel Loch townsite in the Shire of Yilgarn by Barto Gold Pty Ltd.

Background

The Department of Planning, Lands and Heritage, Land Use Management has received a request from the Department of Mines, Industry Regulations and Safety (DMIRS) for consent to mine over Reserve 40746 and within Marvel Loch townsite in the Shire of Yilgarn.

Mining Lease 77/525 have been requested by DMIRS on behalf of Barto Gold Mining Pty Ltd.

The parcels of land that are subject of the above proposal is depicted on the attached tenure maps, aerial maps and the tenement appraisal showing the location within the licenced area for your information and reference (Attachment 1).

Comment

The Shire has no further information regarding the extent and nature of mining activities, as such, it is suggested the Shire requestes further information regarding the matter prior to further considering the matter.

Statutory Environment

Environmental Protection Act 1986

Strategic Implications

Goal	A prosperous future for our community.
Outcome	Businesses in the Shire remain competitive and viable.
Strategy	Continue to provide an efficient and effective approval process.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Compliance with relative environmental and mining legislation.	Low (1)	DMIRS Assessment and Approval Processes
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Environmental impacts from mining activities.	Low (1)	DMIRS Assessment and Approval Processes

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

290/2022

Moved Cr Nolan/Seconded Cr Guerini

Council endorse the following response to the Department of Planning, Lands and Heritage:

With regards to the request from the Department of Mines, Industry Regulations and Safety for consent to mine over Reserve 40746 and within Marvel Loch townsite in the Shire of Yilgarn upon Mining Lease 77/525, and by Barto Gold Mining Pty Ltd, the Shire of Yilgarn seeks further information relating to the mining proposal prior to making a determination.

CARRIED (6/0)

unconfirmed

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.1 Financial Reports

File Reference	8.2.3.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Ben Forbes-Finance Manager
Attachments	Financial Reports

Purpose of Report

To consider the Financial Reports

Background

Enclosed for Council's information are various financial reports that illustrate the progressive position of Council financially on a month-by-month basis.

The following reports are attached and have been prepared as at the 30 November 2022

- Rates Receipt Statement
- Statement of Investments
- Monthly Statement of Financial Activity

Councillors will be aware that it is normal practice for all financial reports to be indicative of Council's current Financial Position as at the end of each month.

Comment

Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- budget estimates to the end of the month to which the statement relates; and

- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Strategic Implications

Nil

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Monthly snapshot of Councils financial position	Moderate (6)	Ongoing review of Councils operations
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Moderate (6)	Adherence to statutory requirements
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

291/2022

Moved Cr Granich/Seconded Cr Close

That Council endorse the various Financial Reports as presented for the period ending 30 November 2022.

CARRIED (6/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.2 Accounts for Payment

File Reference	8.2.1.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Accounts for Payment

Purpose of Report

To consider the Accounts Paid under delegated authority.

Background

- Municipal Fund – Cheques 41180 to 41182 totalling \$441.00
- Municipal Fund - EFT 13310 to 13409 totalling \$716,542.01
- Municipal Fund – Cheques 2048 to 2065 totalling \$254,410.12
- Municipal Fund Direct Debit Numbers:
 - 17363.1 to 17363.12 totalling \$24,150.28
 - 17401.1 to 17401.13 totalling \$24,768.69
- Trust Fund - Cheques 402671 to 402672 totalling \$532.35

The above are presented for endorsement as per the submitted list.

Comment

Nil

Statutory Environment

Local Government Act 1995

5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
 - (a) this Act other than those referred to in section 5.43; or
 - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

* *Absolute majority required.*

- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Strategic Implications

Nil

Policy Implications

Council Policy 3.11 – Timely Payment of Suppliers

Financial Implications

Drawdown of Bank funds

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Transactions require two senior managers to approve.	Moderate (8)	Transactions require two senior managers to sign cheques or approve bank transfers.
Financial Impact	Reduction in available cash.	Moderate (5)	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Moderate (6)	Adherence to statutory requirements
Reputational	Non or late payment of outstanding invoices and/or commitments	Moderate (9)	Adherence to Timely Payment of Suppliers Policy
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

292/2022

Moved Cr Close/Seconded Cr Rose

- ***Municipal Fund – Cheques 41180 to 41182 totalling \$441.00***
- ***Municipal Fund - EFT 13310 to 13409 totalling \$716,542.01***
- ***Municipal Fund – Cheques 2048 to 2065 totalling \$254,410.12***
- ***Municipal Fund Direct Debit Numbers:***
 - ***17363.1 to 17363.12 totalling \$24,150.28***
 - ***17401.1 to 17401.13 totalling \$24,768.69***
- ***Trust Fund - Cheques 402671 to 402672 totalling \$532.35***

The above are presented for endorsement as per the submitted list.

CARRIED (6/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.3 Provision of Transport Licensing Services

File Reference	10.2.4.1
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Author	Cameron Watson – Exec Manager Corporate Services
Attachments	Confidential Attachment - DOT963222 Shire of Yilgarn Licensing Main Agreement 2022; Confidential Attachment - DOT963222 Shire of Yilgarn Non Road Law Agreement 2022; and Confidential Attachment - Summary of Key Changes

Purpose of Report

Council is requested to enter into a further five (5) year agreement with the Department of Transport for the provision of licensing services and Non-Road Law functions.

Background

The current agreement for the Provision of Licensing Services with the Department of Transport will expire on the 31st December 2022. In order to continue providing these services to the community a new agreement will need to be entered into.

In the past, ancillary functions relating to such areas as licensing of vessels, photo cards, firearm licences, off-road vehicles and motor vehicle driving instructor fees were undertaken under either memorandum of understanding or in terms of conditions that were set out in the schedules to the agreement for the provision of licensing services. As of the 27th of April 2015, the Road Laws came into effect and it became necessary to enter into a separate agreement for the provision of Non-Road Law functions.

Comment

The provision of licensing services is a vital service for communities in rural areas.

Both of the new contracts with the Department of Transport will be for a five (5) year duration, each expiring on the 31st December 2027.

Statutory Environment

Local Government Act 1995

5.43. Limits on delegations to CEO²⁸

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority of the council;
- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- (c) appointing an auditor;
- (d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- (e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- (f) borrowing money on behalf of the local government;
- (g) hearing or determining an objection of a kind referred to in section 9.5;
- (ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;**
- (h) any power or duty that requires the approval of the Minister or the Governor;
- (i) such other powers or duties as may be prescribed.

9.49A. Execution of documents

- (1) A document is duly executed by a local government if —
 - (a) the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or
 - (b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.
- (2) The common seal of a local government is not to be affixed to any document except as authorised by the local government.
- (3) The common seal of the local government is to be affixed to a document in the presence of —
 - (a) the mayor or president; and
 - (b) the chief executive officer,

each of whom is to sign the document to attest that the common seal was so affixed.

- (4) A local government may, by resolution, authorise the chief executive officer, another employee or an agent of the local government to sign documents on behalf of the local government, either generally or subject to conditions or restrictions specified in the authorisation.

- (5) A document executed by a person under an authority under subsection (4) is not to be regarded as a deed unless the person executes it as a deed and is permitted to do so by the authorisation.
- (6) A document purporting to be executed in accordance with this section is to be presumed to be duly executed unless the contrary is shown.
- (7) When a document is produced bearing a seal purporting to be the common seal of the local government, it is to be presumed that the seal is the common seal of the local government unless the contrary is shown.

Strategic Implications

There are no strategic implications as a result of this report.

Policy Implications

Council Policy Manual

Policy 1.4 – Use of Council’s Common Seal.

Financial Implications

Revenue and expenses associated with the provision of licensing services have been accounted for in the current budget.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Requirement to travel significant distances to maintain a driver’s license and vehicle registrations.	Moderate (9)	Ensure agreements for the Provision of Licensing Services are kept current.
Financial Impact	Nil	Nil	Nil
Service Interruption	Loss of ability to perform Transport Licensing functions locally.	Moderate (9)	Ensure agreements for the Provision of Licensing Services are kept current.
Compliance	Nil	Nil	Nil
Reputational	Loss of Community confidence due to loss of services	Moderate (9)	Ensure agreements for the Provision of Licensing Services are kept current.
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

293/2022

*Moved Cr Guerini/Seconded Cr Granich
That Council*

- *authorise the Shire President and Chief Executive Officer to sign and affix the common seal to the agreement with the Department of Transport for the provision of licensing services for a five (5) year period expiring on 31 December 2027; and*
- *authorise the Shire President and Chief Executive Officer to sign and affix the common seal to the agreement with the Department of Transport for the provision of Non-Road Law Functions for a five (5) year period expiring on 31 December 2027.*

CARRIED (6/0)

9.3 Reporting Officer– Executive Manager Infrastructure

9.3.1 2022/2023 Budget Variation to Purchase a Sewerjett

File Reference	8.2.5.1
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Author	Glen Brigg-EMI
Attachments	Nil

Purpose of Report

To consider a variation to the 2022/2023 budget to purchase a new trailer mounted Sewerjett system including CCTV with pipe inspection capabilities.

Background

Council's 2022/2023 budget makes provisions for \$100,000 to carry out a condition-based inspection on 7.7km of sewage pipe within Southern Cross for maintenance planning, capital asset renewal and long term financial planning.

The Southern Cross sewage pipes have been in the ground since the 1980s (40 years) and staff have little knowledge of the current condition. Council has historically relied on the staff for any available asset condition information. Staff can only assess the assets above the ground, not the assets beneath the ground.

Staff did seek quotations from suitable contractors to carry out a condition based report and quotations exceed the budget allocation without any allowance for jetting the sewage system. Jetting involves high pressure cleaning and root cutting to enable access for the CCTV. Any volume of this type of work can't be estimated and is carried out on an hourly rate, separate to the quotation. In severe cases the cost of jetting alone can exceed the original quote.

Comment

The objective of asset management is to meet a required level of service, in the most cost effective manner, through the management of assets for present and future customers. Effective asset management provides better accountability, sustainability, risk management, service management and financial efficiency.

An Asset Management Plan (AMP) is usually for 10 years and outlines the asset activities and programmes for each service area and resources applied (including technical and financial) to provide over the lifecycle of the assets a defined level of service in the most cost effective manner. A significant component of the plan is a long, term cash flow projection for the activities, since the objective is to look at long-term costs (rather than short-term savings) when making decisions.

As part of the comprehensive asset valuation process undertaken every 5 years, condition is determined for above ground assets that can be visually assessed and rated. Where condition is not observable for underground assets, they are determined from age or performance.

Valuations give remaining useful life for all assets and can also be used to back calculate a condition rating. A condition rating details the percentage of remaining useful for civil assets, sewerage mains and electrical and mechanical assets. Existing condition ratings for individual assets can only be found in spreadsheet data which is based on age rather than actual condition. The Council requires a CCTV system to assess the current condition of the pipes and pits.

The Shire has recently employed a plant operator whom has extensive knowledge of sewage systems and can carry out the required condition assessments needed for the future maintenance, capital renewal and long, term financial planning.

Purchasing the required equipment will allow staff to assess the condition of both the Southern Cross and Marvel Loch town sewage systems to help understand the current conditions of pipes and pits. Sewage systems need constant cleaning to keep them operating efficiently at all times. The Shire owning its own Sewerjett will help set an effective sewage pipe cleaning program rather than reactive cleaning when the system is blocked.

Statutory Environment

As outlined in the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Strategic Implications

Ensuring that Council's services and infrastructure are provided in a sustainable manner, with the appropriate levels of service to residents, visitors and the environment.

Policy Implications

- 6.8 Asset Management Policy
- 5.9 Plant Replacement
- 3.1 Asset Capitalisation and Depreciation

Financial Implications

There will be no expected impact on the 2022/2023 plant replacement budget. The \$100,000 budget allocated for contract works can be reallocated to the purchase of equipment needed. The purchase of the Sewerjett and CCTV equipment is expected to be \$125,000 ex GST (quoted). There is some significant saving in the plant replacement program which can fund the \$25,000 shortfall.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	No expected change to the overall 2022/2023 budget	Low (1)	Purchase of new plant will be in line with the overall 2022/2023 plant replacement budget.
Service Interruption	Risk to service as adhoc reactive maintenance can impact on service levels.	Moderate (9)	Risk is minimised by maintaining the Shires infrastructure asset for ratepayers and the public.
Compliance	Nil	Nil	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

294/2022

Moved Cr Nolan/Seconded Cr Close

- 1. That Council, by Absolute Majority, endorsed an amendment to the 2022/2023 annual budget to remove \$100,000 of which was allocated to a complete sewage condition inspection report.*

And

- 2. That Council, by Absolute Majority, endorsed a budget amendment to allocate \$125,000 to the outright purchase of a new Sewerjett, Root Cutter Kit, Sewercam and Locator, to enable staff to carry out the condition inspections, of which will assist to formulate an asset management plan and asset strategy.*

CARRIED BY ABSOLUTE MAJORITY (6/0)

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

13 MEETING CLOSED TO THE PUBLIC-CONFIDENTIAL ITEMS

295/2022

Moved Cr Close/Seconded Cr Rose

That the meeting be closed to the public in accordance with section 5.23 (2) (a)(b)(c) of the Local Government Act 1995

CARRIED (6/0)

*Mrs. Kaye Crafter left the meeting at 4.45pm

13 Officers Report – Chief Executive Officer

13.1 Premier's Australia Day Active Citizenship Awards 2023 – Late Application

File Reference	1.3.6.2
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Nic Warren - CEO
Attachments	CONFIDENTIAL

Council Decision

296/2022

Moved Cr Close/Seconded Cr Granich

Council accepted the nomination

CARRIED (6/0)

13 Officers Report – Chief Executive Officer

13.2 Allowance Payments

File Reference	1.1.7.4
Disclosure of Interest	None
Voting Requirements	Absolute Majority
Author	Nic Warren-CEO
Attachments	CONFIDENTIAL

Officer Recommendation and Council Decision

297/2022

Moved Cr Rose/Seconded Cr Close

That Council, by absolute majority, endorses the additional costs associated with an increase of employee housing allowances, and approves of the estimated expenditure increase of \$41,652.00 to be applied to the 2022/2023 budget during the midyear review.

And

That Council notes the allowances will be endorsed via Individual Flexibility Arrangements, which can be rescinded at any time with 28 days' notice.

CARRIED BY ABSOLUTE MAJORITY (6/0)

13 Officers Report – Chief Executive Officer

13.3 Renewal of Medical and Management Services Agreement

File Reference	10.2.5.9
Disclosure of Interest	The Chief Executive Officer declares a financial interest pursuant to Sections 5.60A of the Local Government Act 1995
Voting Requirements	Absolute Majority
Author	Nic Warren -CEO
Attachments	Proposed Medical and Management Services Agreement

Officer Recommendation and Council, Decision

298/2022

Moved Cr Close/Seconded Cr Guerini

That Council:

- 1. Note the negotiations between the Shire of Yilgarn's Chief Executive Officer and Dr Ifeanyi Nnaji Nwoko regarding the renewal of the Medical and Management Services Agreement, and willingness for both parties to enter a new agreement.**
- 2. Endorse the proposed Medical and Management Services Agreement as provided.**
- 3. Endorse the Shire of Yilgarn President and CEO signing the agreement on behalf of the Shire, and endorse the use of the Shire of Yilgarn common seal upon the agreement.**
- 4. By absolute majority, endorse an amendment to the 2022/2023 annual budget of \$12,000, for additional costs associated with the renewed contract.**

CARRIED BY ABSOLUTE MAJORITY (6/0)

299/2022

Moved Cr Guerini/Seconded Cr Nolan

That the meeting be reopened to the public

CARRIED (6/0)

14 CLOSURE

Cr Wayne Della Bosca thanked Council for their time and efforts this year and wished everyone a Happy Christmas.

As there was no further business to discuss, the Shire President declared the meeting closed at 4.59pm

I, Wayne Della Bosca confirm the above Minutes of the Meeting held on Thursday, 15 December 2022, are confirmed on Thursday, 16 February 2023 as a true and correct record of the December 2022 Ordinary Meeting of Council.

Cr Wayne Della Bosca
SHIRE PRESIDENT

unconfirmed



MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022

These are the minutes for the Shire of Yilgarn Tourism Advisory Committee Meeting, held on Wednesday, 14th December 2022 in the Shire of Yilgarn Council Chambers at 6.00pm.

1. ATTENDANCE

Council Representatives

Cr J Cobden – Chair, Council Representative,

Committee Members – Voting Delegates

O Truran

L Sheehan

M Tabner

Public Attendees

R Stevens

C Angelides

Shire Representatives – Non-Voting

N Warren – CEO

Jodie Karra - ASO

Attendance Via Zoom

A Carnicelli

S Carnicelli

Apologies

Cr L Rose – Council Representative

K Crafter – Committee Member

Glen Brigg – Shire EMI

Kim Chrisp – Shire AMO

2. CONFIRMATION OF PREVIOUS MINUTES

Moved O Truran, Seconded M Tabner

That the Minutes of the Tourism Advisory Committee meeting held on Wednesday, 9th November 2022 be confirmed.

Carried

3. BUSINESS ARISING FROM PREVIOUS MINUTES

3.1 Actions from Previous Meetings

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022

3.1.1 Public Notice Boards and Bins

At the November meeting, the committee moved the following motion:

***Moved O. Truran, Seconded K. Crafter
That the Yilgarn Tourism Advisory Committee request the Shire of Yilgarn Council to utilise \$42,005.50 from the Tourism Reserve, to fund the purchase and installation of one gabled public information board and six bin covers, to be utilised along Antares Street, for the purpose of providing tourists with information relating to events and attractions throughout the district.***

Carried 5/0

The matter was tabled at the November Ordinary Council meeting, where Council endorsed the resolution.

Staff have commenced the procurement process.

It was discussed that the following locations will be utilised for the bins:

- Granite Discovery Trail South
- Granite Discovery Trail North (including Bullfinch);
- Lake Koorkadine;
- Karalee Rock and Yellowdine Dam;
- Moorine Rocks and Bodallin AA Dam.
- Mt Palmer (including Marvel Loch).

4. GENERAL BUSINESS

4.1 Town Trails Quote

The Shire has obtained a quote from Market Creations for establishment of a town trail.

The concept of a town trail has been in the discussions of the committee for some time, but with no result, as such, outsourcing the project seems practicable at this stage to bring an initial town trail into completion.

The quote is attached, and seeks \$11,597 for the project, which includes:

- Consultant & Photographer to spend one (1) day on-site to walk the trail, understand the existing signage and capture photography for points of interest.
- Editing and supply of photos post-shoot.
- Review of existing Town Trail content (to be supplied by the Shire of Yilgarn).
- Proofing and editing of existing content, plus copywriting for any new destinations to add into the Trail.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022

- Uploading the new Trails content into the Visit Yilgarn website, within the Trails Module
- Signage concept (design only) for each point of interest (destination) on the Town Trail. Where there is existing signage in place, the new sign will be placed next to (or as close to) the existing sign as possible. Signage concept to include new Shire of Yilgarn branding and scannable QR code to facilitate online digital Trail experience.
- Signage concept (design only) for start of Trail with About information and details for Visit Yilgarn website.

Whilst the cost is significant, it is seen as an important tourism project, and will ensure an initial trail is finalised. Once the initial trail is established, further trails may be able to be implemented in-house.

Decision

***Moved O. Truran, Seconded L. Sheehan,
That the Tourism Committee supports the Shire of Yilgarn Chief Executive Officer utilising funds contained within the 2022/2023 budget, under Tourism Activities, for the purpose of engaging Market Creations to produce a Townsite Trail, within the Southern Cross commercial centre, as per quote provided.***

Carried

4.2 Entry Statements

The installation of entry statements is included in the 2020/2030 community strategic plan.

The installation of entry statement was also rated highly during the recent community consultation for LRCI funding projects.

On occasions, funding becomes available for this type of installation, however without approved plans that have been vetted through community consultation, it is difficult to seek this funding within the timeframes.

As such, the Shire obtained a quote from Market Creations to assist with the concept and design of entry statements.

The quote seeks \$6,174 for the following:

- Facilitated discussion with the Shire of Yilgarn Tourism Committee, led by Market Creations Agency, to discuss entry statement feedback. Hosted on-site at Shire of Yilgarn.
- Design and setup of three (3) entry statement concepts and provide print files

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022

Decision

**Moved O. Truran, Seconded L. Sheehan,
That the Tourism Committee supports the Shire of Yilgarn Chief Executive Officer utilising funds contained within the 2022/2023 budget, under Tourism Activities, for the purpose of engaging Market Creations to produce three (3) entry statement designs, as per quote provided.**

Carried

4.3 Lake Koorkadine Walk/Ride Trail

Shire staff have been progressing with development of the Lake Koorkadine Walk/Ride Trail.

The EMI has been in discussions with DWER regarding clearing approvals, and it has been advised a clearing permit will be required.

The EMI is sourcing a quote for production of a CAD file (layout plan), for submission to DWER for clearing approval.

Shire staff will need to walk the trail to come up with a preliminary layout for the CAD survey.

Information was noted

4.4 Pioneer Wall

The Shire has compiled the names on file for possible inclusion (Attached 4).

A workshop will be conducted to commence the process of determining which names are to be included.

Discussion

It was discussed, due to Council's request that the date be extended to allow for post-war farmers to be included, that the structure would not then be a representation of "pioneers".

Further discussion determined the following:

- **For Action:** Shire of Yilgarn staff to research other similar monuments and how inclusions are managed, such that an inclusion criteria can be determined by the committee;
- **For Further Consideration:** The structure is have a "Pioneer" section with a select number of individuals/families included, with some detail

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022

around their significance provided, with the remaining structure being open to any individuals/families whom had some significance in the Yilgarn, despite not being a pioneer.

- **For Further Consideration:** Robin and Lance Stevens have provided individual lists of whom they feel could be included in the "Pioneer" section, this is included as an attachment for members consideration.

5. MATTERS RAISED BY COMMITTEE MEMBERS

5.1. Mal Tabner

- Mal Tabner advised he was resigning from the committee, due to his departure from the Yilgarn area.
- It was raised that the Shire needs a drawcard into the main street off Great Eastern Highway. He suggested the use of steel cut-outs to create a unique attraction, aimed at children, to try and encourage travellers to stop. He suggested at Emu Park, with other cut-outs throughout the town site, to encourage travellers to drive through town.
- Mal had provided a number of possible options, which are included at the end of these minutes.
- The committee was to consider the proposal and it would be tabled for further decisions at a future meeting.

6. NEXT MEETING

The next meeting of the Committee would normally be scheduled for Wednesday, 4 January 2023, however given the Christmas closure, and limited action in relation to projects, the next Tourism meeting is to be held on the 1 February 2023.

7. MEETING CLOSURE

The Chairperson closed the meeting at 7:43pm

ATTACHMENTS

1. Robin and Lance Stevens Pioneer lists (separate attachment).
2. Steel Cut-out Examples.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022

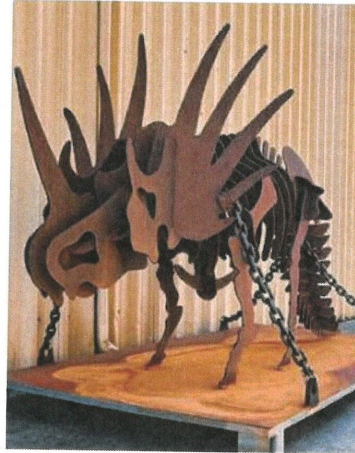


Medium Triceratops Dinosaur
Sculpture

AUSTECH ILLUSIONS

\$1,450.00 AUD

1900mm x 900mm

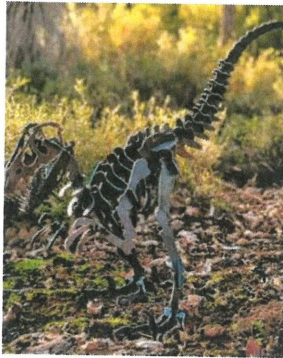


Triceratops Dinosaur Sculpture

AUSTECH ILLUSIONS

\$2,950.00 AUD

2860mm x 1300mm



Small Velociraptor Dinosaur
Sculpture

AUSTECH ILLUSIONS

\$360.00 AUD

950mm x 600mm

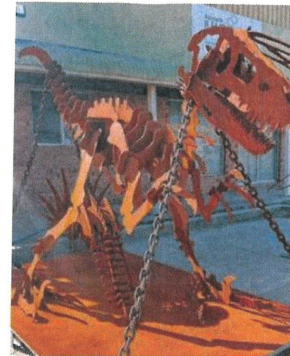


Medium Velociraptor Dinosaur
Sculpture

AUSTECH ILLUSIONS

\$1,450.00 AUD

1900mm x 1200mm



Velociraptor Dinosaur Sculpture

AUSTECH ILLUSIONS

\$2,950.00 AUD

3200mm x 1900mm

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022



Kookaburra Tree Stake

\$39.00 AUD

300 mm H x 300mm L x 1.6mm W



Kangaroo Garden Stake

AUSTECH ILLUSIONS

\$59.00 AUD

520 mm H x 450mm L x 1.6mm W



Blue Wren Tree Stake

AUSTECH ILLUSIONS

\$39.00 AUD

300 mm H x 255mm L x 1.6mm W



Goanna Garden Stake

AUSTECH ILLUSIONS

\$49.00

520 mm H x 450mm L x 1.6mm W

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 14th December 2022



Kangaroo & Joey Statue
AUSTECH ILLUSIONS

\$450.00 AUD

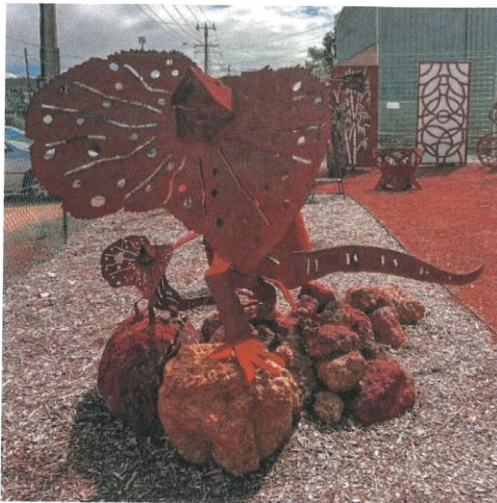
1100 mm H x 1370mm L x 600mm W



Small Triceratops Dinosaur Sculpture
AUSTECH ILLUSIONS

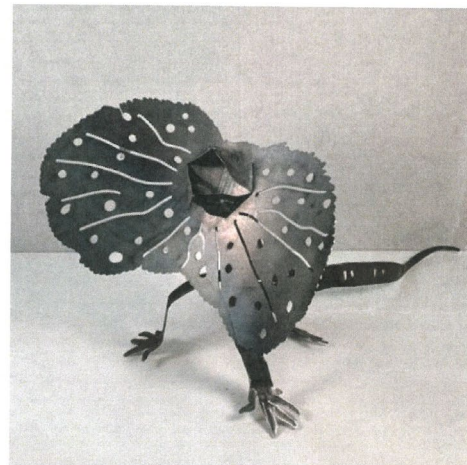
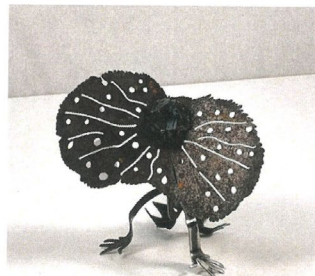
\$360.00 AUD

1000mm x 500mm



Mega
3100mm L x 1500mm W x 1300mm H
\$2250.00
Large
1200mm L x 700mm W x 800mm H
\$695.00
Medium
750mm L x 500mm W x 400mm H
\$195.00
Small
370mm L x 250mm W x 240mm H
\$65.00

From the Sculptor Stephen Rowe
"The Frilled Neck Lizard to me has always held a great sense of majesty and power. The stance of the reptile is always something I've wanted to capture into steel as I feel it's one of the most important and recognisable features of Australian folklore".





MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 1st February 2023

Herein are the minutes for the Shire of Yilgarn Tourism Advisory Committee Meeting held on Wednesday, 1st February 2023 in the Shire of Yilgarn Council Chambers.

The Chair opened the meeting at 6.05 pm.

1. ATTENDANCE

Committee Members – Voting Delegates

Cr J Cobden
K Crafter
L Sheehan

Non-Voting Attendees

R Stevens
N Warren – CEO
Jodie Karra - ASO

APOLOGIES

Cr L Rose
O Truran
Glen Brigg
Kim Chrisp

Quorum Not met

2. MEETING CLOSURE

Meeting closed at 6:07pm

A general discussion on items proceeded with members present.

3. BUSINESS ARISING FROM PREVIOUS MINUTES

3.1 Actions from Previous Meetings

3.1.1 Town Trails Quote

At the December meeting, the committee moved the following motion:



MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 1st February 2023

***Moved O. Truran, Seconded L. Sheehan,
That the Tourism Committee supports the Shire of Yilgarn Chief Executive Officer utilising funds contained within the 2022/2023 budget, under Tourism Activities, for the purpose of engaging Market Creations to produce a Townsite Trail, within the Southern Cross commercial centre, as per quote provided.***

Carried

The CEO has engaged Market Creations for the project, with an entrance meeting with Cr Cobden, Cr Rose and CEO held on the 18th January 2023.

Further detail to be provided in General Business.

3.1.2 Entry Statements

At the December meeting, the committee moved the following motion:

***Moved O. Truran, Seconded L. Sheehan,
That the Tourism Committee supports the Shire of Yilgarn Chief Executive Officer utilising funds contained within the 2022/2023 budget, under Tourism Activities, for the purpose of engaging Market Creations to produce three (3) entry statement designs, as per quote provided.***

Carried

The CEO has engaged Market Creations for the project, with an entrance meeting with Cr Cobden, Cr Rose and CEO held on the 18th January 2023.

Further detail to be provided in General Business.

3.1.3 Pioneer Wall

As part of the discussions for the Pioneer Wall, it was determined that:

Shire of Yilgarn staff to research other similar monuments and how inclusions are managed, such that an inclusion criteria can be determined by the committee

Tabled for discussion during general business.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 1st February 2023

4. GENERAL BUSINESS

4.1 Vacant Committee Voting Position

With the departure of Mal Tabner, there is a vacant voting position.

Nominations from non-voting members will be called, and if none received, then a public notice for committee members will be undertaken.

It was discussed that Robin Stevens be recommended to Council as a voting member, to take the place of Mal Tabner. There is no requirement for the advisory committee to nominate a member, however all present agreed that Robin would be a suitable candidate. Whilst a vote could not be held, the Chair endorsed Robin Stevens being put forward to Council to be endorsed as a voting member.

4.2 Town Trails Quote

As detailed, the CEO has engaged Market Creations to undertake delivery of a Town Site Trail for southern Cross.

Cr Cobden, Cr Rose and CEO held a meeting with Market Creations on the 18th January 2023.

A verbal update will be provided at the meeting.

Market Creations will be attending the March Meeting, to run a session for the Entry Statements project, and will use the trip to obtain detail around the townsite trail.

4.3 Entry Statements

As detailed, the CEO has engaged Market Creations to undertake delivery of a Town Site Trail for southern Cross.

Cr Cobden, Cr Rose and CEO held a meeting with Market Creations on the 18th January 2023.

A verbal update will be provided at the meeting.

Market Creations will be attending the March Meeting, to run a session for the Entry Statements project

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 1st February 2023

4.4 Pioneer Wall

At the December meeting, the following was determined:

- **For Action:** *Shire of Yilgarn staff to research other similar monuments and how inclusions are managed, such that an inclusion criteria can be determined by the committee;*
- **For Further Consideration:** *The structure is to have a “Pioneer” section with a select number of individuals/families included, with some detail around their significance provided, with the remaining structure being open to any individuals/families whom had some significance in the Yilgarn, despite not being a pioneer.*
- **For Further Consideration:** *Robin and Lance Stevens have provided individual lists of whom they feel could be included in the “Pioneer” section, this is included as an attachment for members consideration.*

Shire staff have investigated example inclusion criteria documents; however, these relate mainly to the ability to purchase a plaque, without any restrictions.

Attached are the guidelines used for the Shire’s “Hall of Fame”, which may be suitable for use in adapting to the Pioneer Wall.

Further discussion is to be held regarding the use of a select few “Pioneers”, as detailed and provided by Lance and Robin Stevens. Lance and Robin’s individual lists are again attached for consideration.

Discussed that the Shire would draft an inclusion criteria document for consideration at a future meeting.

Discussed that pioneers put forward by Lance and Robin would be utilised for the “PIONEER” section, with the remaining monument being open to all, in line with the above criteria document.

4.5 Satellite Townsite Signage

The Shire is continuing its townsite entry signage as part of the tourism rebranding.

The existing townsite entry signs are to be removed, and it is proposed to be replaced with the attached townsite signage designs.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE MEETING WEDNESDAY, 1st February 2023

The established date used within the signage is the date the townsite was gazetted. However the committee may wish to choose an alternative date (ie, settlement date, first mining claim)

Townsite information is provided at the link:

<https://www0.landgate.wa.gov.au/maps-and-imagery/wa-geographic-names/name-history/historical-town-names>

Tabled for discussion.

Was discussed that the earlier date provided by Landgate was more appropriate for use.

CEO to update and order signs.

5. MATTERS RAISED BY COMMITTEE MEMBERS

5.1. Kaye Crafter

- Sought and update on the Lake Koorkadine Trail, CEO advised that DWER required a survey plan in order to consider a clearing permit. This was to be arranged, but due to availability, it is unknown what the timeline would be.

5.2. Jodie Karra

- Sought that the King Ingram Road be looked at for reopening, as important tourism site, and the Shire/Museum receives numerous requests regarding access.

5.3. Robin Stevens

- Raised access to Bullfinch cemetery, advised that the lessees of surrounding crown land are padlocking access.

6. NEXT MEETING

The next meeting of the Committee is proposed to be held on 1 or March 2023.

Great Eastern Country Zone

MINUTES

Monday, 28 November 2022

Shire of Merredin

Merredin Regional & Community Centre
Bates Street, Merredin

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1. Opening and Welcome

The Chair declared the meeting open at 9.37am.

1.1 Acknowledgement of Country

The Great Eastern Country Zone of WALGA acknowledges the Traditional Custodians of this land, and pays our respects to their Elders past, present and future.

1.2 Announcements

President Tony Sachse expressed condolences to the family of Bill Fensome who passed away last week. Bill is well known to Local Government in Great Eastern Country Zone having had previous roles as the Deputy CEO of the Shire of Dowerin, CEO of the Shire of Mukinbudin, CEO of the Shire of Merredin, and CEO of the Shire of Nungarin. RIP.

He also expressed condolences to the family of David Blurton CEO of the Shire of Narembeen on the very sad passing of his wife Michelle Blurton tragically passed away recently. RIP.

1.2.1 Resignation of Cr Karin Day, President Shire of Westonia

Cr Karin Day resigned as President from the Shire of Westonia on 17 October 2022 and as such resigned from the Great Eastern Country Executive Committee.

Cr Mark Crees was duly elected as President of the Shire of Westonia at that the Council's meeting on 17 October 2022.

1.2.2 Election of Executive Committee Member of Great Eastern Country Zone

Due to the resignation of Cr Karin Day, there is a vacancy for a replacement Executive Committee Member. Nominations will be called from the floor for the replacement of an Executive Committee Member

Nominees:

Cr Mark Crees, nominated and accepted

Cr Glenice Batchelor, nominated and accepted

Cr Mark Crees withdrew

DECLARATION

That Cr Glenice Batchelor be appointed to the Executive Committee for the period up to November 2023.

2. Attendance

Shire of Bruce Rock

President Cr Stephen Strange
Deputy President Cr Anthony Crooks
Mr Darren Mollenoyux, Chief Executive Officer, non-voting

Shire of Cunderdin

Deputy President Cr Tony Smith

Shire of Dowerin

President Cr Robert Trepp
Ms Rebecca McCall, Chief Executive Officer, non-voting

Shire of Kellerberrin

Deputy President Cr Emily Ryan

	Mr Raymond Griffiths, Chief Executive Officer, non-voting
Shire of Kondinin	President Kent Mouritz Mr David Burton, Chief Executive Officer, non-voting
Shire of Koorda	President Cr Jannah Stratford Mr Darren Simmons, Chief Executive Officer, non-voting
Shire of Merredin	President Cr Mark McKenzie Cr Romolo Patroni Leah Boehme, Executive Manager Corporate Services
Shire of Mount Marshall	President Cr Tony Sachse (Chair) Mr John Nuttall, Chief Executive Officer, non-voting
Shire of Narembeen	President Cr Kellie Mortimore Mr Paul Sheedy, A/Chief Executive Officer
Shire of Nungarin	President Cr Pippa de Lacy Deputy President Cr Gary Coumbe Mr Leonard Long, Chief Executive Officer, non-voting
Shire of Tammin	President Cr Glenice Batchelor Ms Joanne Soderlund, Chief Executive Officer, non-voting
Shire of Trayning	President Cr Melanie Brown Ms Leanne Parola, Chief Executive Officer, non-voting
Shire of Westonia	President Cr Mark Crees
Shire of Wyalkatchem	President Cr Quentin Davies (Deputy Chair) Mr Peter Klein, Chief Executive Officer, non-voting
Shire of Yilgarn	President Cr Wayne Della Bosca Mr Nic Warren, Chief Executive Officer, non-voting
Guests	
Wheatbelt Development Commission	Renee Manning, Principal Regional Development Officer - Central East
Main Roads WA	Mohammad Siddiqui, Regional Manager Wheatbelt
Water Corporation	Rebecca Bowler, Manager Customer and Stakeholder, Goldfields & Agricultural Region
Regional Development Australia WA	Mandy Walker, Director Regional Development
National Emergency Management Agency	Annette Balmer, Recovery Support Officer, Wheatbelt & Goldfields Region
Members of Parliament	Kathleen Brown on behalf of Hon Mia Davies MLA, Member for Central Wheatbelt (Leader of the Opposition)
WALGA	Tony Brown, Executive Director Membership James McGovern, Zone Executive Officer Vicki Coles, Governance Specialist Cliff Simpson, Regional Road Safety Advisor



3. Apologies

Shire of Cunderdin	President, Cr Alison Harris Mr Stuart Hopley, Chief Executive Officer
Shire of Dowerin	Cr Darrel Hudson
Shire of Kellerberrin	Deputy President, Cr Emily Ryan Mr Raymond Griffiths, Chief Executive Officer
Shire of Kondinin	Deputy President Cr Beverley Gangell
Shire of Koorda	President, Cr Jannah Stratford Deputy President Cr Buster Cooper
Shire of Merredin	Cr Donna Crook Ms Lisa Clack, Chief Executive Officer
Shire of Mt Marshall	Deputy President Cr Nick Gillett
Shire of Mukinbudin	President Cr Gary Shadbolt Deputy President, Romina Nicoletti Mr Dirk Sellenger, Chief Executive Officer
Shire of Narembeen	Deputy President, Cr Stirrat Mr David Blurton, Chief Executive Officer
Shire of Tammin	Deputy President, Cr Tanya Nicholls
Shire of Trayning	Deputy President, Cr Geoff Waters
Shire of Westonia	Mr Bill Price, Chief Executive Officer, non-voting
Shire of Wyalkatchem	Deputy President Cr Owen Garner
Shire of Yilgarn	Deputy President, Cr Bryan Close
Members of Parliament	Hon Mia Davies MLA, Member for Central Wheatbelt (Leader of the Opposition) Hon Peter Rundle MLA, Member for Roe Hon Shelley Payne MLC, Member for Agricultural Region Hon Darren West MLC, Member for Agricultural Region Hon Colin de Grussa MLC, Member for Agricultural Region Hon Martin Aldridge MLC, Member for Agricultural Region Hon Sandra Carr MLC, Member for Agricultural Region Rick Wilson MP, Federal Member for O'Connor
Guests	
Wheatbelt Development Commission	Rob Cossart, Chief Executive Officer
Department of Local Government Sport & Cultural Industries	Samantha Cornthwaite, Regional Manager Wheatbelt
Water Corporation	Michael Roberts, Regional Manager Goldfields & Agricultural Region.
WALGA	Deputy President, Cr Paul Kelly Janine Neugebauer, Governance & Organisational Services

Attachments

The following are provided as attachments to the minutes:

1. Item No. 12.1 Presentation: Best Practice Governance Review
2. Item No. 6.2 DFES Presentation
3. Item 8.4 Main Roads Report November 2022
4. Item 8.5 Water Corporation Presentation

4. Declarations of Interest

Nil.

6. Guest Speakers / Deputations

The Chair proposed bringing forward Item 12.1, with agreement of the meeting.

12.1 WALGA Best Practice Governance Review | Council Feedback Requested

WALGA is undertaking a Best Practice Governance Review to ensure their governance model is contemporary, agile and maximises engagement with members.

A significant body of work, which is summarised in the [Background Paper](#), has been undertaken by the Project's Steering Committee.

Member feedback, in the form of a Council decision, is requested from Local Governments on the governance model options presented in the [Consultation Paper](#) by **23 December 2022**.

In addition, to supplement Council feedback, WALGA will be undertaking independent consultation to gain deeper insights from the perspective of CEOs and Elected Members.

Tony Brown, Executive Director Membership, provided a presentation to the Zone on the material to assist Local Governments in their deliberations on the consultation paper.
(Presentation: Attachment 1)

NOTED

6.1 Cr Wayne Gibson, Chair, Wheatbelt Secondary Freight Network

The Chair of the Wheatbelt Secondary Freight Network, Cr. Wayne Gibson presented to the Zone.

Cr Gibson confirmed all minutes of the Secondary Freight Network Meetings will be circulated to the Local Governments going forward and that there will be a regular newsletter.

NOTED

6.2 Tanya Ramponi, A/Manager Regulation and Compliance, DFES

Tanya Ramponi, Acting Manager Regulation and Compliance, DFES presented to the Zone on the subject of roadworks during a total fire ban. **(Presentation: Attachment 2)**

Tanya suggested everyone provides their feedback to the legislation team so they can work on the amendments. Contact details to be provided in an email to WALGA.



ACTION: The Great Eastern country Zone Executive Committee to receive feedback from the Zone members on issues raised during the DFES presentation and bring these issues to the Great Eastern Country Zone meeting in February 2023.

7. Members of Parliament

Kathleen Brown provided an update to the Zone on behalf of Hon Mia Davies MLA, Member for Central Wheatbelt (Leader of the Opposition).

8. Agency Reports

8.1 Department of Local Government, Sport, and Cultural Industries

Samantha Cornthwaite, Regional Manager Wheatbelt was an apology.

NOTED

8.2 Wheatbelt Development Commission

Renee Manning, Principal Regional Development Officer – Central East, provided an update to the Zone.

NOTED

8.3 Regional Development Australia Wheatbelt

Mandy Walker, Director Regional development, provided an update to the Zone.

NOTED

8.4 Main Roads Western Australia

Mohammad Siddiqui, Regional Manager Wheatbelt, provided an update to the Zone.
(Report: Attachment 3)

NOTED

8.5 Water Corporation

Rebecca Bowler, Manager Customer and Stakeholder Goldfields & Agricultural Region, provided an update to the Zone.

NOTED

9. Minutes

9.1 Confirmation of Minutes from the Great Eastern Country Zone meeting held on Monday, 29 August 2022

The Minutes of the Great Eastern Country Zone meeting held on Monday, 29 August 2022 have previously been circulated to Member Councils.

RESOLUTION

Moved: Shire of Yilgarn
Seconded: Shire of Koorda

That the minutes of the Great Eastern Country Zone meeting held on Monday, 29 August 2022 be confirmed as a true and accurate record of the proceedings.

CARRIED



9.2 Business Arising from the Minutes from the Great Eastern Country Zone Meeting held on Monday, 29 August 2022

Nil.

9.3 Minutes of the Great Eastern Country Executive Committee Meeting held on Thursday, 17 November 2022

The Minutes of the Great Eastern Country Zone Executive Committee meeting held on Thursday, 17 November 2022 were attached to the meeting Agenda.

Tony Brown advised the Executive Committee that a reminder would be sent to Local Governments to claim the Elected Member Training rebate at the Zone meeting.

RESOLUTION

Moved: Shire of Bruce Rock
Seconded: Shire of Wyalkatchem

That the Minutes of the Great Eastern Country Zone Executive Committee meeting held on Thursday, 17 November 2022 be endorsed.

CARRIED

10. Zone Business

10.1 Zone Conference 2023

At the Executive Committee Meeting on Thursday, 17 November 2022, it was resolved that the conference date be Tuesday, 28 February 2023 and that a draft program be prepared for the Zone meeting.

Comment

The Executive committee discussed the theme of the conference and potential speakers and listed the following as a starting point;

Date: 28 February 2023

Venue: Merredin Regional Community & Leisure Centre

Theme: Regional Collaboration

Target Audience: All Elected Members and senior staff from the 16 Local Governments that make up the Zone. Look to encourage those Elected Members that don't normally attend Zone meetings to attend the conference.

Potential Guest Speakers (noting all may not be available):

- Justin Longmuir, Fremantle Football Club Coach – To speak on Leadership and Resilience
- Darren Klem, DFES Commissioner
- Federal Government Minister Kirsty McBain – Local Government and Regional Development
- State Government Minister John Cary MLA – Local Government and Housing issues
- Regional Collaboration speakers and potential panel session
 - Mandy Walker – RDA Wheatbelt
 - Rob Cossart – Wheatbelt Development Commission

- Tuck Waldren - Chair, Central East Accommodation & Care Alliance Inc (CEACA) is a collaboration of 11 Local Governments
 - Danielle Green - General Manager, Dowerin Machinery Field Days
 - John Nuttal – Wheatbelt Secondary Freight Network (The Wheatbelt Secondary Freight Network (WSFN) is a regional strategy to improve road freight safety and efficiency across the key transport routes that support the region’s major industries. It is a jointly funded Program between the 42 Wheatbelt local governments and the State and Commonwealth Governments, the collaboration will see 4400km of high priority routes upgraded in five stages.)
- Potentially a session on Economic Development and a local business success story like Bruce Rock Engineering could present.

The Zone Executive would like to have a professional facilitator. Suggesting Liam Bartlett or someone similar.

RESOLUTION

Moved: Shire of Bruce Rock
Seconded: Shire of Narembeen

1. That the Zone endorse holding a Zone Conference on Tuesday, 28 February 2023 at the Merredin Regional & Community Centre.
2. That the Zone Executive Officer prepare a Conference Program along the lines as listed above.

CARRIED

11. Zone Reports

11.1 Zone President Report

Zone President Tony Sachse provided a report to the Zone.

RESOLUTION

Moved: Shire of Mount Marshall
Seconded: Shire Wyalkatchem

That the Zone President’s Report be received.

CARRIED

11.2 Local Government Agricultural Freight Group (LGAFG)

President Tony Sachse provided a report to the Zone on the Local Government Agricultural Freight Groups activities. It was proposed that the future of the Agricultural Freight Group be listed as a matter for the next Executive Committee meeting in February 2023.

RESOLUTION

Moved: Shire of Narembeen
Seconded: Shire of Koorda

That the Local Government Agricultural Freight Groups Report be received.

CARRIED

11.3 Wheatbelt District Emergency Management Committee (DEMC)

President Tony Sachse provided a report to the Zone.

RESOLUTION

Moved: Shire of Cunderdin
Seconded: Shire of Yilgarn

That the Great Southern District Emergency Management Committee Report be received.

CARRIED

11.4 Regional Health Advocacy Group

At the previous Zone meeting, the Zone resolved as follows:

That the Great Eastern Country Zone write to the WA Country Health Service (WACHS) requesting an update on the review of the Pilot Sites and request the Great Eastern Country Zone Executive Committee to consider the future of the Regional Health Advocacy Group and report back to the next Zone meeting.

Information is being collated on this item and a report will be prepared for the February 2023 meeting.

NOTED

11.5 WALGA RoadWise

Cliff Simpson, Regional Road Safety Advisor provided a report to the Zone.

NOTED

12. Western Australian Local Government Association (WALGA) Business

Item 12.1 is dealt with on page 6.

12.2 State Councillor Report

Cr Stephen Strange

RESOLUTION

Moved: Shire of Westonia
Seconded: Shire of Nungarin

That the State Councillor Report be received.

CARRIED

12.3 WALGA Status Report

By James McGovern, Executive Officer

BACKGROUND

Presenting the Status Report for November 2022 which contains WALGA's responses to the resolutions of previous Zone Meetings.

GREAT EASTERN COUNTRY ZONE STATUS REPORT NOVEMBER 2022

Zone	Agenda Item	Zone Resolution	WALGA Response	Update	WALGA Contact
Grt Eastern C	9 September 2022 State Council Agenda Item 5.2 Proposed Advocacy Position on Management of Bush Fire Brigades	That the following Advocacy Position on Management of Bush Fire Brigades be endorsed. <i>Management of Bush Fire Brigades</i> 1. <i>Bush Fire Brigade volunteers play a critical role in helping to protect their local communities. Local knowledge and skills are integral to bushfire management in Western Australia.</i> 2. <i>Future management and funding of volunteer Bush Fire Brigades must:</i> a) <i>Recognise the changing risk environment, including work health and safety requirements, and the increasing intensity and frequency of bushfires;</i> b) <i>Take account of the differing circumstances of Bush Fire Brigade units and regional variations in bush firefighting approaches; and</i> c) <i>Be adequately and equitably resourced through the Emergency Services Levy.</i> 3. <i>The State Government, through the Consolidated Emergency Services Act and/or other mechanism's must:</i> a) <i>establish a clear framework to enable transfer of Bush Fire Brigades to the State Government if a Local Government decides to do so;</i>	State Council Resolution That the following Advocacy Position on Management of Bush Fire Brigades be endorsed. <i>Management of Bush Fire Brigades</i> 1. <i>Bush Fire Brigade volunteers play a critical role in helping to protect their local communities. Local knowledge and skills are integral to bushfire management in Western Australia.</i> 2. <i>Future management and funding of volunteer Bush Fire Brigades must:</i> a) <i>Recognise the changing risk environment, including work health and safety requirements, and the increasing intensity and frequency of bushfires;</i> b) <i>Take account of the differing circumstances of Bush Fire Brigade units and regional variations in bush firefighting approaches; and</i> c) <i>Be adequately and equitably resourced through the Emergency Services Levy.</i> 3. <i>The State Government, through the Consolidated Emergency Services Act and/or other mechanism's must:</i>	November 2022	Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039

		<p>b) Consult on the process, timeline, and implications for transfer of responsibility for Bush Fire Brigades in accordance with 3(a) through the establishment of a working group comprising representatives of Local Government, Bush Fire Brigades, the Department of Local Government, Sport and Cultural Industries (DLGSC) and the Department of Fire and Emergency Services (DFES);</p> <p>c) Provide for mandatory and minimum training requirements and recognition of competency and prior learning for Bush Fire Brigade volunteers, supported by <u>locally delivered</u> fit-for-purpose and universally accessible training program, designed in consultation with Bush Fire Brigade representatives, Local Government and LGIS, and managed by DFES; and</p> <p>d) Develop a co-designed suite of relevant management guidelines and materials to assist in the management of Bush Fire Brigades.</p> <p>4. The State Government to consider the most appropriate operational model for State Government management of Bush Fire Brigades, which may include the establishment of an independent Rural Fire Service, as recommended in the 2016 Ferguson Report.</p>	<p>a) Establish a clear framework to enable transfer of Bush Fire Brigades to the State Government if a Local Government decides to do;</p> <p>b) Consult on the process, timeline, and implications for transfer of responsibility for Bush Fire Brigades in accordance with 3(a) through the establishment of a working group comprising representatives of Local Government, Bush Fire Brigades, the Department of Local Government, Sport and Cultural Industries (DLGSC) and the Department of Fire and Emergency Services (DFES);</p> <p>c) Provide for mandatory and minimum training requirements and recognition of competency and prior learning for Bush Fire Brigade volunteers, supported by <u>locally delivered</u> fit-for-purpose and universally accessible training program, designed in consultation with Bush Fire Brigade representatives, Local Government and LGIS, and managed by DFES; and</p> <p>d) Develop a co-designed suite of relevant management guidelines and materials to assist in the management of Bush Fire Brigades.</p> <p>4. <u>As a matter of priority within the emergency services Acts review, the State Government to consider the most appropriate operational model for management of Bush Fire Brigades, which may include the establishment of an independent Rural Fire Service, as recommended in the 2016 Ferguson Report.</u></p> <p><u>RESOLUTION 377.7/2022</u> <u>CARRIED</u></p> <p><u>COMPLETE</u></p>		
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Grt Eastern C	2022, 27 June Zone Agenda Item 8.4 Office of Auditor General	That the Great Eastern Country Zone request WALGA to advocate to the Office of the Auditor General (OAG) that: 1. The OAG should be responsible for any additional costs incurred and not the individual Local Governments when a contract auditor cannot complete their contract. 2. The OAG should consider removing the duplicity in the current audit process and look to provide a more efficient service.	Correspondence has been sent to the OAG as per the resolution. Advocacy is continuing with the OAG on this issue.	November 2022	Tony Brown Executive Director, Member Services 9213 2051 tbrown@walga.asn.au
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Zone Comment

The Executive Officer was requested to check on the accuracy of the Zone Resolution relating to Item 5.2 “Proposed advocacy position on management of Bush Fire Brigades”.

RESOLUTION

Moved: Shire of Yilgarn
 Seconded: Shire of Tammin

That the Great Eastern Country Zone, WALGA Status Report for November 2022 be noted.
CARRIED

12.4 Review of WALGA State Council Agenda’s – Matters for Decision

12.4.1 State Council Agenda Items – (7 December 2022)

Background

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

The full State Council Agenda can be found via link:
[20221207_State_Council_Agenda \(walga.asn.au\)](https://www.walga.asn.au/20221207_State_Council_Agenda)

The Zone is able to provide comment or submit an alternative recommendation that is then presented to the State Council for consideration.

Matters for Decision

5.1 2022 Annual General Meeting Resolutions

RECOMMENDATION

That:

- the following resolutions from the 2022 WALGA Annual General Meeting be endorsed for action:

3.8 Review of the Rating Methodology used by the Valuer-General
Advocate for a full review of the rating methodology used by the Valuer-General to value all land in the State of Western Australia.

3.10 Reform of the Cat Act 2011
That the WA Local Government sector requests the WA State Government prioritise reforms to the Cat Act 2011, in accordance with the Statutory Review undertaken and tabled in the State Parliament on 27 November 2019.

- the following resolutions from the 2022 WALGA Annual General Meeting be referred to the relevant Policy Team for further work to be undertaken:

3.1 Road Traffic Issues
That WALGA advocate on behalf of the local government sector to the State Government and in particular, Main Roads, to increase importance and weight given to local knowledge and input regarding road traffic issues including requests for speed reduction, intersection treatments and overall preventative and traffic safety measures.

3.2 Car Parking and Traffic Congestion Around Schools

That WALGA engages with the State Government on behalf of Local Government to review issues associated with car parking and traffic congestion around school sites including but not limited to:

- 1. Reviewing car parking standards for schools;***
- 2. Ensuring sufficient land is set aside for the provision of parking on school sites;***
- 3. Reviewing the co-location of schools to avoid issues being exacerbated;***
- 4. Restricting school access from major roads;***
- 5. Developing plans to enable schools to manage school traffic;***
- 6. Develop programs to educate drivers; and***
- 7. Develop options and implement initiatives to encourage alternative modes of transport to school.***

3.3 Proposal for Regional Road Maintenance Contracts with Main Roads WA

That WALGA assist Local Governments and work with the Hon Minister Rita Saffioti to introduce a similar program that is currently in play in Queensland and introduce a sole invitee Program for Local Governments to engage in a Road Maintenance Performance Contract with Main Roads WA.

3.4 Northern Australia Beef Roads Program

That WALGA work with the Hon Madeleine King MP Minister for Resources and Minister for Northern Australia to make Beef Road Funding available to all Australian Local Governments north and south or establish a Southern Australia Beef Road Funding Program to allow for equitable support across Australia's beef and agriculture industries.

3.5 3D House Printing Building Compliance

That WALGA requests:

- 1. Assistance from Minister for Industry and Science The Hon Ed Husic MP, Minister for Housing and Homelessness, Small Business The Hon Julie Collins MP, Minister for Infrastructure, Transport, Regional Development and Local Government The Hon Catherine King MP to work with Ministers from all State and Territory Governments who have Building and Construction in their portfolios, to collaborate and to consider removing impediments within the National Construction Code Series and associated Australian Standards, that dissuade industry from adopting 3D printing as a building method.***
- 2. That the Government provide instruments to incentivise private industry to develop 3D printing and include this as an acceptable building practice.***

3.6 South West Native Title Settlement

That WALGA advocate to the State Government that Local Governments be provided with the full list of potential land to be requested for transfer as part of the South West Native Title Settlement and that a minimum of three months be provided for Council to provide feedback.

3.7 Land Offset Compensation to Local Governments

That WALGA advocate to the State Government that the Developer requiring land offsets should be required to provide the offsets within the Local Government where the clearing occurs and where this is not possible, the Developer requiring land offsets within another Local Government be required to pay a fee to the Local Government for the loss of rates and ongoing maintenance of infrastructure to the Land.

3.12.1 Abandoned Shopping Trolleys

That this meeting supports the recent petition to be tabled in the Legislative Council, Parliament of Western Australia, "Removal and Abandonment of Shopping Trolleys 22-0017" calling on the State Government to implement

stringent and uniform shopping trolley containment laws for the whole state of Western Australia.

3. the following resolutions from the 2022 WALGA Annual General Meeting be noted:

3.11 WALGA Best Practice Governance Review – Principles

That:

1. *The update on the Best Practice Governance Review project be noted, and*
2. *The principles to inform WALGA’s future governance model, as follows and as per the attached Principles document, be endorsed:*
 - a. *Representative – WALGA unites and represents the entire Local Government sector in WA and understands the diverse nature and needs of members, regional communities, and economies.*
 - b. *Responsive – WALGA is an agile association which acts quickly to respond to the needs of members and stakeholders.*
 - c. *Results Oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government and supports the delivery of high-quality projects, programs, and services.*

3.12.2 Mandatory Superannuation for Elected Members in Band 1 and 2 Councils

That this meeting supports requesting WALGA to advocate for the Local Government reforms to include mandatory superannuation for elected members of Band 1 and Band 2 Councils and supports the optional payment of superannuation for Band 3 and 4 Councils.

5.2 Elected Member Superannuation

RECOMMENDATION

That WALGA:

1. **advocates for superannuation to be required to be paid to Elected Members of Local Governments in Salaries and Allowances Tribunal (SAT) Band 1 and Band 2; and**
2. **supports the position that superannuation payments to Elected Members of Local Governments in SAT Band 3 and Band 4 should be optional and determined by Council.**

5.3 Biosecurity Advocacy Position

RECOMMENDATION

That State Council endorse replacing Advocacy Position 4.5 Post Border Biosecurity with a new Biosecurity Advocacy Position as follows:

4.5 Biosecurity

Western Australia’s economy, environment and the community are facing increasing challenges posed by already established and new pests, weeds, and diseases.

Local Government has a significant role in biosecurity management, as land managers and regulators, and therefore has an interest in ensuring that Western Australia’s biosecurity system, including control of declared pests, is effective and appropriately resourced.

WALGA considers significant changes to the operation of the State’s biosecurity system, including the Biosecurity and Agriculture Management Act 2007, are required to ensure these risks can be managed now and into the future.

To be effective the Western Australian biosecurity system must:

1. *Take a transparent approach to the notion of ‘shared responsibility’ by ensuing that:*

- a) *The respective roles and responsibilities of Commonwealth, State and Local Government, industry, landholders, community groups and individuals are agreed and clearly articulated; and*
- b) *There is improved pest management on State Government managed land and a formalised structure for State Government agencies with responsibilities for biosecurity management to work together and coordinate their activities.*
2. *Be underpinned by a strategic framework, developed in collaboration with stakeholders, that:*
 - a) *Establishes priorities for biosecurity threats in geographically defined regions, sets measurable targets and guides investment in biosecurity activities; and*
 - b) *Is regularly evaluated and reported on.*
3. *Have a greater focus on environmental biosecurity, through the increased recognition and management of pest species that have significant ecological impacts.*
4. *Be adequately, sustainably, and equitably funded:*
 - a) *The appropriateness and effectiveness of the Declared Pest Rate (DPR) and Recognised Biosecurity Group (RBG) model as key mechanisms for the management of widespread and established declared pests should be reviewed and alternate mechanisms considered;*
 - b) *Increased and more equitable distribution of funding for every step in the biosecurity continuum and adequate resourcing for all stakeholders, including Local Government; and*
 - c) *The provision of funding for declared pest management in metropolitan areas.*
5. *Ensure that the criteria and process for listing of declared pests is evidence-based, timely and transparent.*
6. *Have an increased emphasis on compliance through education and enforcement activity, to ensure land managers are aware of their legislative responsibilities and are supported to implement biosecurity actions.*
7. *Facilitate the use of new technologies, strategic monitoring, and the establishment of data management systems to inform biosecurity investment decisions and support adaptive management.*
8. *Improve the community's understanding, awareness, and action in relation to biosecurity to assist with threat surveillance and timely response to incursions.*

5.4 Submission on Environmental Regulation Reform: A Strategic Review of Regulatory Delivery and Fees for Industry Regulation

RECOMMENDATION

That the submission on Environmental Regulation Reform: A Strategic Review of Regulatory Delivery and Fees for Industry Regulation be endorsed.

5.5 Updated Aboriginal Cultural Heritage Advocacy Position

RECOMMENDATION

That State Council endorse the following updated Advocacy Position on Aboriginal Cultural Heritage:

3.1.3 Aboriginal Cultural Heritage Act 2021 and South West Native Title Settlement

WALGA acknowledges Noongar people as the traditional owners of the South West Region. Local Government is supportive of conserving and protecting the State's Aboriginal cultural heritage.

WALGA supports the introduction of the Aboriginal Cultural Heritage Act 2021 which will provide a modern framework for the recognition, protection, conservation, and preservation of Aboriginal cultural heritage and recognises the fundamental importance of Aboriginal cultural heritage to Aboriginal people. The State Government must ensure that:

- 1. The legislation balances the need to protect Aboriginal cultural heritage with the requirement for Local Government to undertake activities in a timely and affordable manner;**
- 2. The implementation and ongoing operation of the legislative system for the protection of Aboriginal cultural heritage is adequately resourced to ensure that all parties have the capacity, capability, and resources to discharge their statutory obligations;**
- 3. Support is provided to Local Governments to ensure that they have the resources, capacity, and capability to comply with a complex legislative framework; and**
- 4. Local Governments have the ability to deliver essential infrastructure works and emergency activities efficiently and effectively in order to maintain public safety.**

5.6 Review of Coastal Planning Policy Position

RECOMMENDATION

That State Council endorse replacing Advocacy Position 6.8 Coastal Planning with a new Coastal Planning Advocacy Position as follows:

6.8 Coastal Planning

WALGA calls for:

- 1. Equitable legislative, regulatory and policy changes that preserve public coastal access for current and future generations.**
- 2. The provision of sustainable and adequate long-term funding for Local Governments to manage the impacts of coastal erosion and inundation.**

Items for Noting/Information

- 6.1 WALGA Best Practice Governance Review Update
- 6.2 2022-23 October Federal Budget
- 6.3 Supporting the Trajectory for Low Energy Buildings – Release of 7 Star Homes Cost Investigation
- 6.4 WALGA October 2022 Quarterly Economic Briefing
- 6.5 WALGA Submission on Phase Two of the Aboriginal Cultural Heritage Act 2021 Co-design Process
- 6.6 Report Municipal Waste Advisory Council (MWAC)

RESOLUTION

Moved: Shire of Dowerin

Seconded: Shire of Narembeen

That the Great Eastern Country Zone

- 1. Supports Matters for Decision, items 5.1 to 5.6 as listed above in the December 2022 State Council Agenda, and**
- 2. Notes all Matters for Noting and Organisational Reports as listed in the December 2022 State Council Agenda.**

CARRIED

12.5 WALGA President's Report

The WALGA President's Report was attached to the Agenda.

RESOLUTION

Moved: Shire of Tammin

Seconded: Shire of Yilgarn

That the Great Eastern Country Zone notes the WALGA President's Report.

CARRIED

13. Emerging Issues

13.1 Firearm Use of State Barrier Fence Reserve

Cr Mark Crees, Shire of Westonia informed the meeting of recent correspondence from the Department of Primary Industries and Regional Development (DPIRD) to the Eastern Wheatbelt Biosecurity Group (EWBG) informing of the discontinuance of the use of firearms by Licensed Pest Management Technicians (LPMTs) on the State Barrier Fence (SBF).

The Department informed that the rationale for this decision is due to the heightened risk to those permitted access to the vicinity of the SBF such as mining companies, state government agencies and utilities. The management of wild dogs will now rely upon the use of poisons and traps.

The EWBG provided additional advice to the Zone that, in response to a question as to whether firearms would be permitted for animal welfare purposes (i.e., animals ensnared in traps or caught on the fence) to which an informal email response confirmed that this would be permitted. The Zone agreed that the contradictory messaging from DPIRD requires clarification.

Zone delegates raised additional matters for discussion including the lack of consultation with biosecurity groups on this change in policy; the necessity of firearms for the protection of LPMTs; clarification on the issuing of permits for access to the SBF reserve.

RESOLUTION

Moved: Shire of Westonia

Seconded: Shire of Bruce Rock

That WALGA correspond with the Department of Primary Industries and Regional Development and inform the Zone on feedback on concerns raised including:

- 1. The use of firearms is an important and necessary and efficient control measure in the management of wild dogs;**
- 2. That firearm use in some circumstances is a warranted for reasons personal protection of Licensed Pest Management Technicians; and**
- 3. Clarity be sought on the DPIRD policies associated with issuing permits for access to the State Barrier Fence Reserve.**

CARRIED

13.2 Significant Finding in Audit Report Management Letter

CEO Shire of Tammin Joanne Soderlund informed of recent advice from the auditor appointed by the Office of the Auditor General, that the Shire is to receive a significant finding in the management letter for a failure to revalue infrastructure assets in 2021/22. Further information to be provided by the Shire to assist with following action.

RESOLUTION

Moved: Shire of Tammin

Seconded: Shire of Dowerin

That the Shire of Tammin provide WALGA Executive Officer with the detail of concerns regarding significant finding in relation to revaluation of infrastructure assets to enable correspondence with the Office of the Auditor General on this issue.

CARRIED

14. Date, Time, and Place of Next Meetings

The next Great Eastern Country Zone meeting will be held on Monday, 13 February 2023 commencing at 9.30am. This meeting will be hosted by the Shire of Kellerberrin.

The following is the 2023 Zone meeting schedule:

Zone Meeting Dates 2023

Zone Meeting Dates Monday	Day & Time	Host Council
13 February 2023	Monday 9.30am	Kellerberrin
17 April 2023	Monday 9.30am	Merredin
19 June 2023	Monday 9.30am	Kellerberrin
21 August 2023	Monday 9.30am	Merredin
20 November 2023	Monday 9.30am	Kellerberrin

15. Closure

There being no further business the Chair declared the meeting closed at 1.24pm.

Attachment 1

Best Practice Governance Review

Consultation Presentation

The logo for WALGGA is a stylized, symmetrical emblem composed of several overlapping, semi-transparent, light-colored shapes that form a central, abstract figure. It is positioned in the upper right quadrant of the slide, above the word 'WALGGA'.

WALGGA



Acknowledgement of Traditional Owners

WALGA's work regularly takes us across the State and as such we would like to acknowledge the many traditional owners of the land on which we work throughout Western Australia.

We pay our respects to their Elders, past and present.

Pictured left: Artwork by Jade Dolman, a young Whadjuk/Ballardong Nyoongar, Eastern Arrernte, Irish woman from Perth.

Opportunity

The Best Practice Governance Review presents an opportunity to improve WALGA's governance model to:

- Deliver strong, clear, focused, and consistent **policy positions** on strategic matters of the most importance to Local Governments in WA
- Drive **advocacy outcomes and impact** on behalf of Local Government in WA and the communities they serve
- Embed **agility and responsiveness**, ensuring member concerns are heard, respected and represented in a timely, efficient and effective manner



Drivers

Corporate Strategy

The Corporate Strategy identified governance model as key opportunity for improvement

Member Feedback

Feedback from members highlighted concerns with current arrangements

Legislative Reform

Local Government legislative reform – WALGA to no longer be constituted under the Local Government Act 1995

State IR Review

State IR Review – opportunity to be a registered organisation

Misalignment

Misalignment between key governance documents

Steering Committee

Appointed by State Council in March 2022:

President Cr Karen Chappel

WALGA President

Cr Paul Kelly

WALGA Deputy President

President Cr Phil Blight

State Councillor, Country

Mayor Carol Adams OAM

State Councillor, Metro

President Cr David Menzel

Shire of Wyndham East Kimberley

Mayor Albert Jacob

City of Joondalup

Andrew Sharpe

City of Albany Chief Executive Officer

David MacLennan

City of Vincent Chief Executive Officer

Nick Sloan

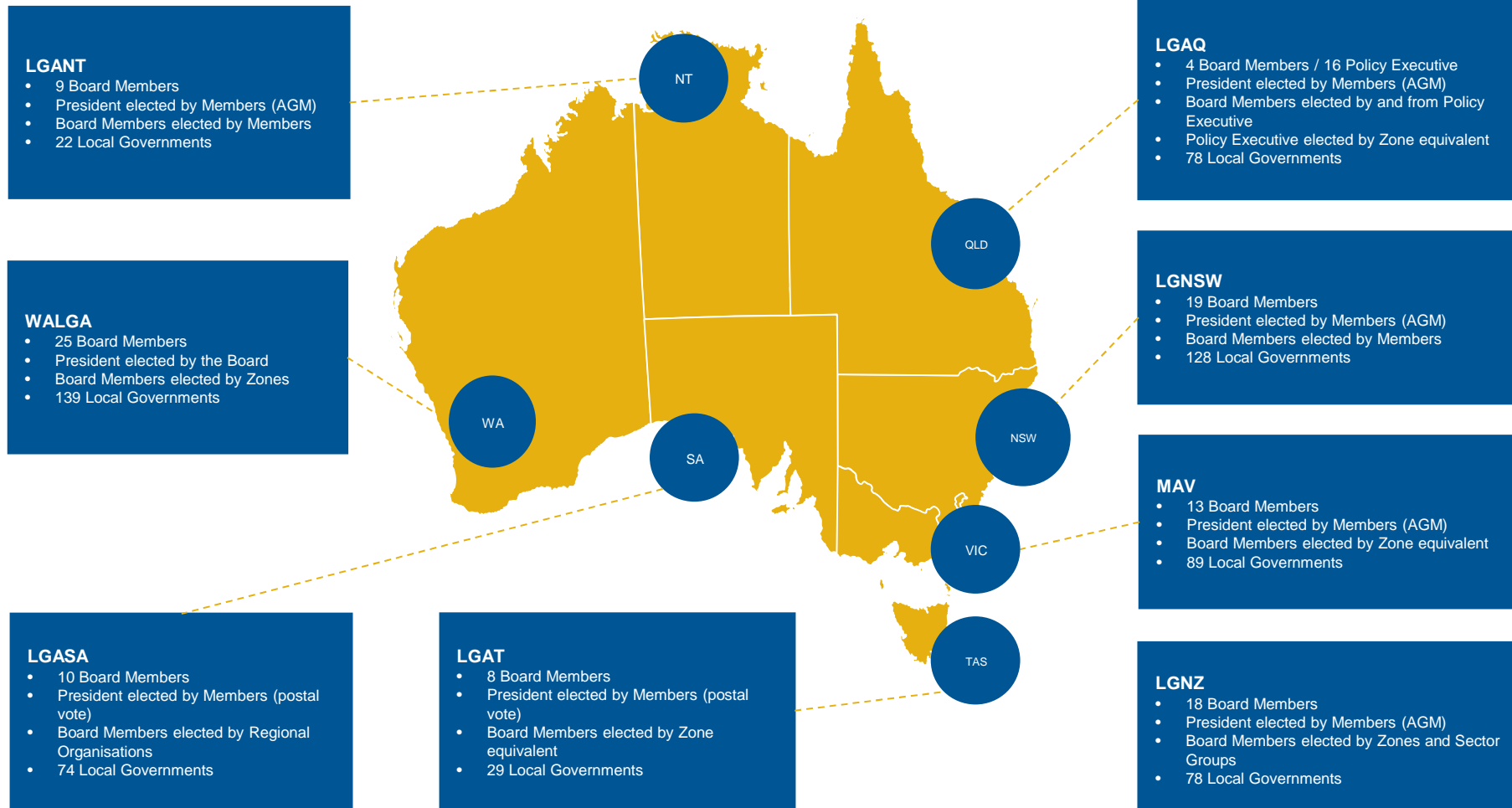
WALGA Chief Executive Officer

Background Work



Summary: Jurisdictional equivalents to WALGA

Summary of jurisdictional analysis of WALGA equivalents in relation to their Board membership, election methods and number of Local Governments.



Summary: Governance structure analysis

WALGA's governance structure was analysed in comparison to five comparator organisations.

Organisational Comparisons	Number of Board Members	President Elected by	Board Members elected by
WA Local Government Association (WALGA)	25	The Board	Zones
Australian Medical Association (AMA)	9	AMA WA Members	Members of the Association
Chamber of Commerce and Industry WA (CCIWA)	7 to 10	The Board	<ul style="list-style-type: none"> Up to 12 elected by Members Up to 8 appointed by the Board Up to 8 appointed by the Council
Chamber of Minerals and Energy (CME)	6 to 11	Ordinary Members	Executive Councillors
Australian Hotels Association (AHA) WA	17	The Branch Committee of Management	The Branch Committee of Management
Pharmacy Guild (PG) – WA branch	16 to 22	The Branch	Financial Members from the same region as the Branch

Note: The Council, Branch, or Board chosen from the organisations above were chosen for how appropriate their structure is as a comparison to the WALGA State Council.

Governance Principles
















The following Governance Principles were endorsed by members at the 2022 AGM

	Principle	Principle component	Component description	Governance implications
Representative	WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies.	Composition	The composition of WALGA's governance model represents Local Government members from metropolitan and country councils.	The governing body will maintain equal country and metropolitan local government representation.
		Size	An appropriate number of members/representatives oversees WALGA's governance.	Potential reduction in the size of the overarching governing body.
		Diversity	WALGA's governance reflects the diversity and experience of its Local Government members.	Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience.
		Election Process	Considers the processes by which WALGA's governance positions are elected and appointed.	Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body.
Responsive	WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders.	Timely Decision Making	WALGA's governance supports timely decision making.	WALGA's governance model facilitates responsive decision making.
		Engaged Decision Making	WALGA's Local Government members are engaged in decision making processes.	WALGA's governance model facilitates clear and accessible processes for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure.
		Agility	Considers the flexibility of WALGA's governance to adapt to changing circumstances.	WALGA's governance model is agile and future proofed for external changes.
Results Oriented	WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services.	Focus	Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance.	Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues.
		Value Added Decision Making	Facilitates opportunities for value to be added to decision making.	Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions.
		Continuous Improvement	Considers regular review processes for components of the governance model, their purpose and achieved outcomes.	WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members.

Options and Current Model






Options and Current Model

Option 1	Option 2	Option 3	Option 4	Option 5
<p>Two tier model, existing Zones</p> <div data-bbox="157 579 550 776">  <p>Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents</p> </div> <hr/> <div data-bbox="157 819 550 919">  <p>Policy Council (25 members) 24 members plus President</p> </div> <hr/> <div data-bbox="157 1008 550 1119">  <p>Zones (5 metro, 12 country)</p> </div>	<p>Board, Regional Bodies</p> <div data-bbox="616 579 1009 776">  <p>Board (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents</p> </div> <hr/> <div data-bbox="616 819 1009 919">  <p>Regional Bodies (4 metro, 4 country)</p> </div> <hr/> <div data-bbox="616 1008 1009 1119">  <p>Policy Teams / Forums / Committees</p> </div>	<p>Board, Amalgamated Zones</p> <div data-bbox="1070 579 1462 776">  <p>Board (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents</p> </div> <hr/> <div data-bbox="1070 819 1462 919">  <p>Zones (6 metro, 6 country)</p> </div> <hr/> <div data-bbox="1070 1008 1462 1119">  <p>Policy Teams / Forums / Committees</p> </div>	<p>Member elected Board, Regional Groups</p> <div data-bbox="1528 579 1921 776">  <p>Board (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents</p> </div> <hr/> <div data-bbox="1528 819 1921 919">  <p>Policy Teams / Forums / Committees</p> </div> <hr/> <div data-bbox="1528 1008 1921 1119">  <p>Regional Groups</p> </div>	<p>Current Model</p> <div data-bbox="1987 579 2379 776">  <p>State Council (25 members) 24 State Councillors 1 President</p> </div> <hr/> <div data-bbox="1987 819 2379 919">  <p>Zones (5 metro, 12 country)</p> </div> <hr/> <div data-bbox="1987 1008 2379 1119">  <p>Policy Teams / Forums / Committees</p> </div>

Option 1 – Two Tier Model, Existing Zones

A description of the governance body structure and role for Option 1

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected from and by the Policy Council (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year. Responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Policy Council	24 members plus President. Members elected by and from the Zones (12 from 5 Metro Zones, 12 from 12 Country Zones).	Meet at least 2 times per year to contribute to policy positions and advocacy for input into Board, and to liaise with Zones on policy and advocacy. The Policy Council can form Policy Teams, Policy Forums and Committees, which would have responsibility for specific functions, such as policy development.
 Zones	5 Metro, 12 Country.	Meet at least 2 times per year to raise policy issues, elect representatives to the Policy Council, and undertake regional advocacy and projects as directed by the Zone.

Option 2 – Board, Regional Bodies

A description of the governance body structure and role for Option 2

Governance Body

Structure

Role



Board

11 members: 8 representative members elected from and by the Regional Bodies (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.

Meet 6 times per year responsible for governance of WALGA including strategy, financial oversight, policy development, advocacy priorities, employment of CEO, etc.



Regional Bodies

Metro: North, South, East and Central.

Country: Mining & Pastoral, Agricultural, Peel/South West/Great Southern, Regional Capitals.

Note: Local Governments can nominate their preferred regional body, with membership of the regional bodies to be determined by the board.

Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members (1 from each of the Metro Regional Bodies and 1 from each of the Country Regional Bodies).






Policy Teams / Forums / Committees

Membership drawn from the Board and Regional Bodies with some independent members.

Responsible for specific functions – such as policy development – as determined by the Board.




Option 3 – Board, Amalgamated Zones

A description of the governance body structure and role for Option 3

Governance Body	Structure	Role
 Board	15 members: 12 elected from the Zones (6 from Metro/Peel, 6 from Country). President to be elected by the Board (who will then be replaced by their Zone). The Board will appoint up to 2 independent, skills or constituency directors.	Meet 6 times per year. Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Zones	<p>Metro/Peel:</p> <ul style="list-style-type: none">• Central Metropolitan• East Metropolitan• North Metropolitan• South Metropolitan• South East Metropolitan• Peel <p>Country*:</p> <ul style="list-style-type: none">• Wheatbelt South• Wheatbelt North• Mid West / Murchison / Gascoyne• Pilbara / Kimberley• South West / Great Southern• Goldfields / Esperance <p><i>*indicative, re-drawing required</i></p>	Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members.
 Policy Teams / Forums / Committees	Membership drawn from Board with some independent members.	Responsible for specific functions – such as policy development – as determined by the Board.

Option 4 – Member Elected Board, Regional Groups

A description of the governance body structure and role for Option 4
















Governance Body	Structure	Role
 Board	11 members: 8 representative members elected via direct election, with each member Local Government to vote (4 elected by and from Metropolitan Local Governments, 4 elected by and from Country Local Governments). President elected by the Board from among the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year and responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Policy Teams / Forums / Committees	Membership drawn from Board with some independent members.	Meet at least 2 times per year. Responsible for specific functions – such as contributing to policy development – as determined by the Board.
 Regional Groups	Determined by members to suit needs. E.g. Regional Capitals, GAPP, VROCs, CEO Group, existing Zones.	Feed into policy development processes and undertake advocacy and projects as determined by the groups.

Option 5 – Current Model

A description of the governance body structure and roles for the Current Model

Governance Body	Structure	Role
 State Council	24 members plus the President. Members elected by and from the Zones (12 from 5 Metropolitan Zones, 12 from 12 Country Zones).	Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy, employment of CEO, etc.
 Zones	5 Metro, 12 Country.	Consider the State Council Agenda, elect State Councillors, and undertake regional advocacy / projects as directed by the Zone.
 Policy Teams / Forums / Committees	Membership drawn from State Council with some independent members.	Responsible for specific functions – such as contributing to policy development, financial oversight etc. – as determined by State Council.

Options and Current Model

Option 1	Option 2	Option 3	Option 4	Option 5
<p>Two tier model, existing Zones</p> <div data-bbox="157 579 550 776">  <p>Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents</p> </div> <hr/> <div data-bbox="157 819 550 919">  <p>Policy Council (25 members) 24 members plus President</p> </div> <hr/> <div data-bbox="157 1005 550 1119">  <p>Zones (5 metro, 12 country)</p> </div>	<p>Board, Regional Bodies</p> <div data-bbox="616 579 1009 776">  <p>Board (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents</p> </div> <hr/> <div data-bbox="616 819 1009 919">  <p>Regional Bodies (4 metro, 4 country)</p> </div> <hr/> <div data-bbox="616 1005 1009 1119">  <p>Policy Teams / Forums / Committees</p> </div>	<p>Board, Amalgamated Zones</p> <div data-bbox="1070 579 1462 776">  <p>Board (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents</p> </div> <hr/> <div data-bbox="1070 819 1462 919">  <p>Zones (6 metro, 6 country)</p> </div> <hr/> <div data-bbox="1070 1005 1462 1119">  <p>Policy Teams / Forums / Committees</p> </div>	<p>Member elected Board, Regional Groups</p> <div data-bbox="1528 579 1921 776">  <p>Board (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents</p> </div> <hr/> <div data-bbox="1528 819 1921 919">  <p>Policy Teams / Forums / Committees</p> </div> <hr/> <div data-bbox="1528 1005 1921 1119">  <p>Regional Groups</p> </div>	<p>Current Model</p> <div data-bbox="1987 579 2379 776">  <p>State Council (25 members) 24 State Councillors 1 President</p> </div> <hr/> <div data-bbox="1987 819 2379 919">  <p>Zones (5 metro, 12 country)</p> </div> <hr/> <div data-bbox="1987 1005 2379 1119">  <p>Policy Teams / Forums / Committees</p> </div>

Consultation, Next Steps and Timeline



Consultation Process and Next Steps

Consultation Process

Council Position

Member Local Governments are asked to consider this paper and the governance model options put forward and provide a Council endorsed position to WALGA.

It is suggested that Councils endorse a preferred model (which could be the Current Model) and provide a ranking in terms of an order of preference.

Submissions to WALGA are sought by **23 December 2022**.

Supplementary Market Research

An independent market research company has been engaged to ascertain insights from Elected Members and Chief Executive Officers about WALGA's governance model. Qualitative interviews and a quantitative survey will be undertaken to supplement Council positions.

Workshops and Forums

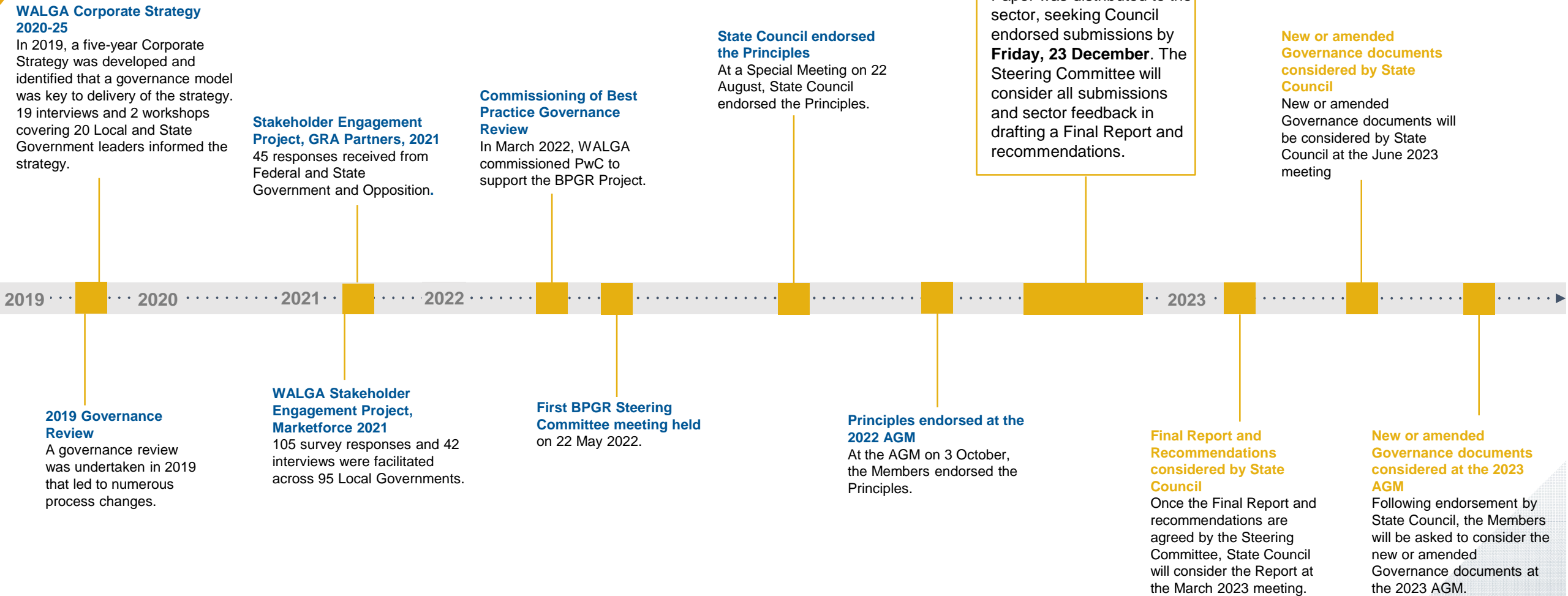
Requests for presentations on the work undertaken by the Steering Committee and the model options, as well as facilitation of workshops and discussions will be accommodated where practicable.

Next Steps

Timetable

- Consultation and engagement with Members on this paper and governance model options will be undertaken from October 2022 until 23 December 2022.
- The Steering Committee will consider the outcomes of the consultation process during January 2023.
- A Final Report with a recommended direction will be the subject of a State Council Agenda item for the March 2023 State Council meeting.

Timeline





Thank you

For more information, visit our [website](#) or contact Tim Lane, Manager Association and Corporate Governance, at tlane@walga.asn.au or 9213 2029.



Total Fire Bans & Harvest and Vehicle Movement Bans

Attachment 2

Regulation and Compliance Branch

Department of Fire & Emergency Services





DFES incident photographer
Sean Blocksidge

Total Fire Bans

- Total Fire Bans (TFB) are declared on days when fires are most likely to threaten lives and property
- Forecast extreme weather or widespread fires impacting firefighting resources form part of the decision-making process to determine if a total fire ban should be declared
- DFES State Operations determine when and where a TFB will be declared
- Under the new AFDRS a Fire Behaviour Index of 50 will be the new trigger for TFBs across the State



DFES Incident
Photographer
Sean Blocksidge

Why is it important to understand TFB rules?

- **A bushfire during extreme weather conditions can have devastating effects**
- **Communities are left dealing with the aftermath for years to come**
- **Educating the community about TFB rules reduces the risk of fires starting when weather conditions mean they will be difficult (or impossible) to control**
- **Most people who breach a TFB claim they weren't aware of the rules**
- **Understanding the risks makes for better decision making!**

Total Fire Bans - *the law*

Section 22B(2) of the *Bush Fires Act 1954*

The general public are banned from lighting a fire or carrying out an activity that causes or is likely to cause a fire (in the open air) when a total fire ban has been declared

Section 22B(2) *Bush Fires Act 1954* - Penalties

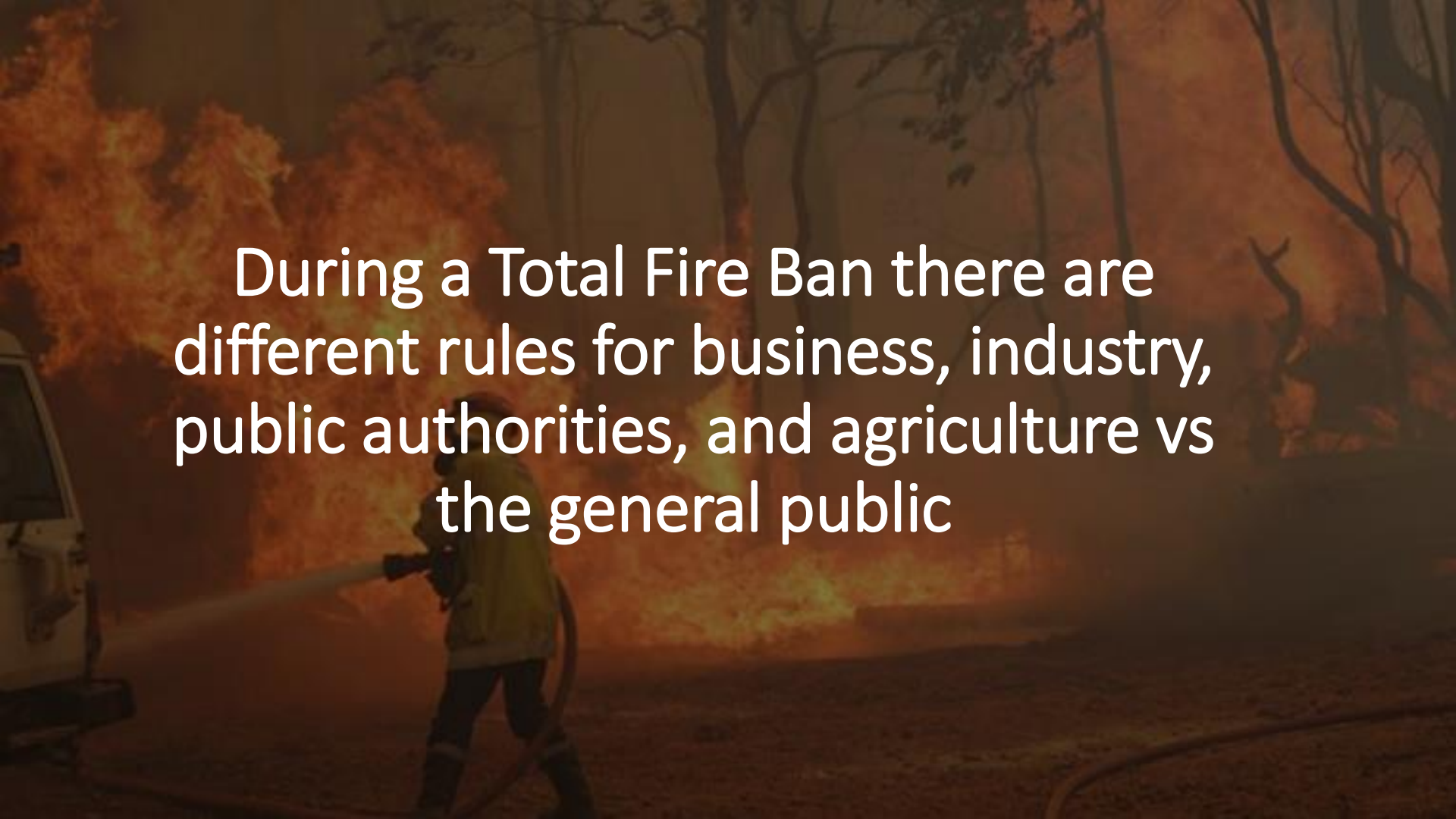
Serious Breaches - \$25,000 fine and/or jail term of 12 months

Applies to anyone who breaches a TFB - member of public, or as a result of business activity


\$1000 infringement introduced in 2018 - issued on the spot or at a later date

Legal action can be undertaken by DFES, Local Government, DBCA or Police





During a Total Fire Ban there are different rules for business, industry, public authorities, and agriculture vs the general public



What the public can not do during a TFB

- Light a fire including a campfire, wood fueled BBQ, pizza oven
- Burn garden refuse
- Drive a vehicle off-road over paddocks or bushland or over any land which contains vegetation
- Hot work (welding or grinding) in an area that is *not fully enclosed by a building or structure*
- Mow the lawn, use a slasher, whipper snipper operated by an *internal combustion engine*

.....

What can business, industry & public authorities do during a TFB?

AS LONG AS REGULATIONS ARE COMPLIED WITH, THEY CAN CONTINUE TO CARRY OUT THE FOLLOWING:

- Hot work (welding & grinding)
- Road work (grading and bituminising)
- Drive off-road over vegetation
- Earth moving, land clearing on land with vegetation
- Mow lawns as part of a business
- Use wood fueled cooking appliances or cook with an open flame as part of a catering business, including pizza ovens
- Blasting
- Gas flaring
- Use fireworks (exemption required)
- Rail grinding (exemption required)
- Power restoration (exemption required)





What agricultural activities can continue during a TFB?

- Agricultural activities can continue during a TFB in relation to *off-road activity* i.e. harvesting, slashing, using a generator, clearing land, driving vehicles over paddocks
- Once a Harvest and Vehicle Movement Ban (HVMB) is issued by the local government under regulation 24C of the *Bush Fires Regulations 1954* during a TFB, ***off-road agricultural activity is banned*** for the period specified in the notice
- *****Note: work occurring on land which is clear of vegetation is not impacted by a HVMB or a TFB i.e. generators can be used on cleared areas***



Photo by Senior Firefighter
Walmsley

NUMBER OF TOTAL FIRE BAN DECLARATIONS PER FIRE SEASON						
LOCAL GOVERNMENT	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Shire of Merredin	2	4	2	13	12	7
Shire of Yilgarn	2	6	4	13	14	12
Shire of Kellerberrin	2	4	2	13	12	7
Shire of Bruce Rock	2	4	2	13	12	7
Shire of Wyalkatchem	2	1	2	14	14	7
Shire of Narembeen	1	4	2	13	12	7
Mount Marshall	1	5	4	12	12	10
Shire of Greater Geraldton	6	3	14	19	20	42
City of Swan	4	0	5	18	22	24
Shire of Gingin	4	0	5	18	22	25
Shire of Esperance	4	3	8	13	7	5

Snapshot of Total Fire Ban declarations for different local government areas within Great Eastern Country Zone (and comparison to others (green rows)).

To find out a regions historic TFB declarations visit:
www.dfes.wa.gov.au/documents/TFB-Declarations-2015-2021.pdf

Business, industry & public authorities *online notification* during a total fire ban

Regulations require that business, industry, and public authorities notify DFES and the local government during a TFB *before the work starts* i.e. clearing vegetation, welding, grinding

Both DFES and the local government area (LGA) i.e. Shire, Town, City have access to review the information

An email address is nominated by each LGA and DFES region to receive the notifications

The notification means that during a TFB LGAs and DFES have visibility of *who is doing what work and where* in their region during a TFB

A screenshot of the 'tickit' website interface. The top navigation bar includes 'Home', 'Statutes', 'Events', 'Tasks', 'Reports', and 'Documents'. Below the navigation is a search bar and a status bar showing 'Australia/Queensland Time: 11 Aug 2023 03:01PM'. The main content area displays a notification form titled 'NOTIFICATION FOR UNDERTAKING EXCEPTED ACTIVITY'. The form includes fields for 'Company Name', 'Australian Business Number (ABN)', and 'Trading Name', each with a red asterisk indicating a required field. A small text block above the form explains the purpose of the notification and provides a link to the full terms and conditions.

Online notification statistics – Number of online notifications received for the Great Eastern Country Zone 2021-22

- Since the introduction of the online notification system in November 2019 a total of **11,025** notifications have been received through the online form across the state during declared total fire bans.

Great Eastern Country Zone TFB online notifications 2021-22	
Activity during a total fire ban	Total
Hot Work Activity	18
Road Work Activity	11
Off-road Activity	11
Working under DFES issued Exemption Notice	8
Off-road Activity and Working under DFES issued Exemption	7
Hot Work Activity and Off-road Activity	5
Hot Work Activity and Blasting Activity	3
Blasting Activity	2
Hot Work Activity, Off-road Activity, and Working under DFES issued Exemption	1
Hot Work Activity and Road Work Activity	1
Hot Work Activity, Blasting Activity, and Off-road Activity	1
Grand Total	68

TOTAL FIRE BAN

Current Fire Bans

TFB Prescribed Activity
Notification Form

Bushfire overview

Prepare for a bushfire

During a bushfire

Recovering from a bushfire

Bushfire Centre of Excellence

Bushfire prone areas

Total fire ban

Planned burning

Rural and farm fire

At Risk Communities Program

What is a TFB?

Penalties

FAQs

Exemptions

Notification form

Has a ban been declared?

Resources

Where can I find out more about TFBs?

DFES Total Fire Ban web page
www.dfes.wa.gov.au/site/bushfire/totalfirebans.html



Link to
Emergency
WA



Link to TFB
online
notification
form for
business &
industry



TFB
frequently
asked
questions



TFB
exemption
information



Information
on how to
check if a
TFB has
been
declared



TFB fact
sheets
(business
and
industry)

How to find out if a total fire ban has been declared.

- www.emergency.wa.gov.au/#totalfirebans
- www.emergency.wa.gov.au/#cap-rss

A photograph of a tractor on fire in a field. The tractor is on the left side of the frame, and a large fire is engulfing its rear and side. The background shows a field and a dark sky. The text is overlaid on the image.

Harvest and Vehicle Movement Bans (HVMB)

Bush Fires Regulations 1954
r.24C and r.38A

There are two types of HVMBs and they have different rules and different penalties.

Both types of bans are issued by a Local Government's Bush Fire Control Officer.

HVMB Type 1: During a total fire ban
Bush Fires Regulations 1954
r.24C

When can a ban be issued by the local government under r.24C?

- A *TFB* has been declared and the Bush Fire Control Officer (BFCO) is satisfied the use or operation of the engine, vehicle, plant, equipment or machinery operated by an internal combustion engine being operated *off-road* is likely to cause or contribute to the spread of a bush fire.
- When a TFB is declared the BFCO must impose a ban under r.24C when the Fire Behaviour Index (FBI) *is or exceeds 40*.
- During the hottest/highest risk period for the day and/or while the FBI is 40 or above.
- The period of the ban must be specified in the notice and must be published via radio broadcast and if practical in writing.



What is considered *off-road* under r.24C?

- **ACTIVITY:** Using anything operated by an internal combustion engine on land where there is *bush, crop pasture or stubble*.
- **OFF-ROAD:** land which contains vegetation (alive or dead).



Examples of *off-road activities* **BANNED** where a r.24C HVMB is issued

- Harvesting
- Electricity service providers if the ***work is not considered urgent*** and involves *off-road activity*.
- Mining exploration on land not cleared of vegetation
- Drill rigs operated on land not cleared of vegetation
- Generators operated on land not cleared of vegetation
- Clearing land of vegetation including clearing as part of road work activities
- Driving over paddocks which contain vegetation
- Tree lopping services (unless classed as urgent work by an essential service provider)
- Slashing road verges
- Lawn mowing by lawn mowing businesses



What is NOT considered off-road under the regulations?

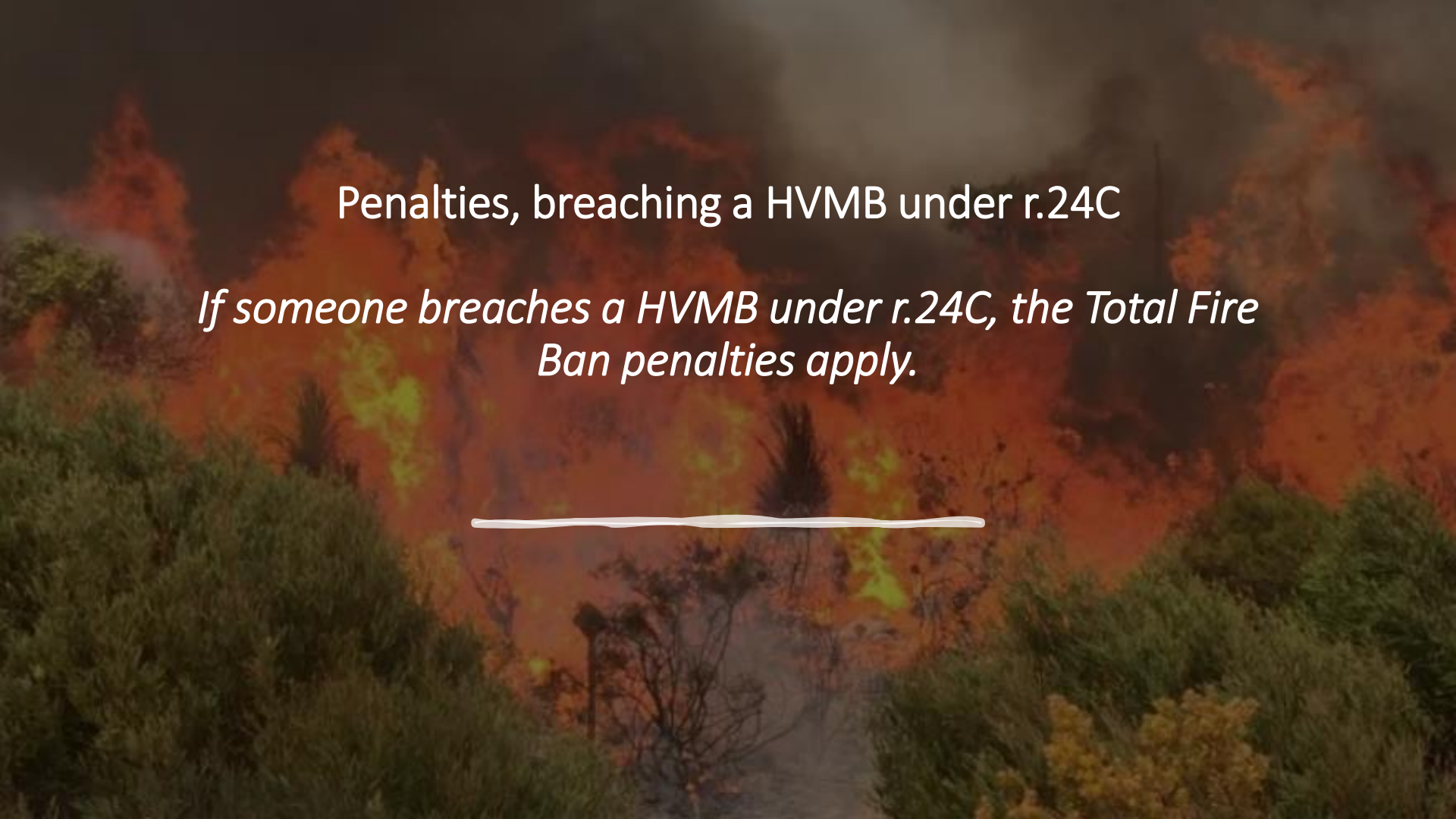
- Operating equipment with an internal combustion engine on land where there is **no vegetation** is NOT considered *off-road* under the total fire ban legislation or under r.24C (HVMB).
- The images depicted are activities that *are* allowed as the land being worked on does not contain vegetation.
- These activities are **not impacted by a total fire ban or a HVMB during a TFB** as the areas are not considered *off-road* under the TFB legislation.



Quick Note on *Road Work*

- While road work (*grading and bituminising*) is allowed during a total fire ban and cannot be banned when a HVMB is issued during a TFB, the *grading and bituminising equipment* must have a 5m radius clear from flammable material to operate.
- If the road work site/activity does not allow for a 5m radius, the work *cannot* be carried out during a TFB.
- The grading activity depicted here would not be allowed during a TFB.
- Clearing of land (vegetation) as part of road construction would fall under *off-road activity* and *would be banned* by a HVMB.





Penalties, breaching a HVMB under r.24C

If someone breaches a HVMB under r.24C, the Total Fire Ban penalties apply.

HVMB Type 2:
Banning the use of
engines, vehicles,
plant or machinery
during the *limited
burning times* r.38A



When can the local government Bush Fire Control Officer issue a ban under r.38A?

- This HVMB is issued during the restricted and prohibited burning times (RPBT) and where no total fire ban has been declared.
- The BFCO issues the ban when they need to regulate the use of engines, vehicles, plant or machinery *because they are of the opinion there is a risk their use may cause a bushfire or be conducive to the spread of a bushfire.*
- The ban is usually issued for the hottest/highest risk part of the day. The time-frame for the ban must be specified in the notice and in any radio announcement and/or written publication of the ban.
- There is no legislative requirement to issue a ban under r.38A where the FBI exceeds 40, however BFCOs may elect to do so.

Penalties, breaching a HVMB under r.38A

- *Court process \$5,000 fine*
- *Infringement \$250*





**Thank you
for your
time,
questions?**

For assistance & more information:

DFES Regulation and Compliance Branch

Tanya Ramponi

Acting Manager Regulation and Compliance

Email: tanya.ramponi@dfes.wa.gov.au | Phone: 9395 9359 Mobile: 0419 627 438

Regulation and Compliance Branch Team Email: regulation.compliance@dfes.wa.gov.au

Regulation and Compliance Branch Team Line: 08 9395 9911



Australian Government



mainroads
WESTERN AUSTRALIA

BUILDING OUR FUTURE

Attachment 3

Main Roads Report Great Eastern Country Zone

November 2022

Current Works

Road	Between	SLK Range	Activity	Main Roads Contact	Contractor	Contractor Contact
Great Eastern Hwy	Merredin	254.17 – 258.28	Pavement Repairs	Aziz Mohamed	Downer	Chris Hann
Works are due for completion by 15 December 2022.						
Great Eastern Hwy	Walgoolan Bridge	290.66 - 293.50	Bridge Replacement	Dileep Pokharel / Bronwyn Roberts	Highway Construction	Michael Healy
	Moorine Rock Bridge	339.66 – 340.86	Bridge Widening			
<p>Walgoolan Bridge:</p> <ul style="list-style-type: none"> • Vegetation clearing complete and side track installed. • Embankment works are within 600mm of final level and are due for competition in December 2022/January 2023. • Installation of piles, TeeRoff beams and deck cast on site due to commence in December 2022 and be completed in June 2023. • Bridge works are still awaiting approval from ARC to install temporary works. • Roadworks due to be completed in Mar 2023. <p>Moorine Rock Bridge:</p> <ul style="list-style-type: none"> • Bridge works will commence 1 December 2022. <p>All works are due for completion in June 2023.</p>						
Great Eastern Hwy	Coates Gully	58.5 – 65.4	Bridge replacement with culvert	Vincent Vercreaeije	Decmil Southern	Phil Pabedinskas
Works are due for completion in February 2023.						

Wheatbelt Maintenance Transition

48 staff members were welcomed to the Wheatbelt Region as part of the State Government's commitment to create 660 new permanent, local, Western Australian jobs (490 Regional and 170 Metropolitan) by transitioning road maintenance and some minor capital works back in-house, to Main Roads.

The transition was celebrated with a small breakfast event, attended by the Minister for Transport, Hon Rita Saffioti MLA, Director General Transport Peter Woronzow and a number of Main Roads staff.

The 48 staff members will be based in Northam and Narrogin and be responsible for the delivery of routine maintenance and some minor road work improvements.

Media coverage:

- Media statement > [First tranche of in-house road maintenance delivery begins today](#)
- GWN's news coverage > [GovNews](#)
- ABC's radio coverage and talk-back segments > [GovNews](#), [GovNews - talkback 1](#), [GovNews - talkback 2](#), [GovNews - talkback 3](#)
- Premier's Facebook page > [Mark McGowan | West Perth WA | Facebook](#)
- Minister's Facebook post > [Rita Saffioti MLA | Facebook](#)



Australian Government



mainroads
WESTERN AUSTRALIA

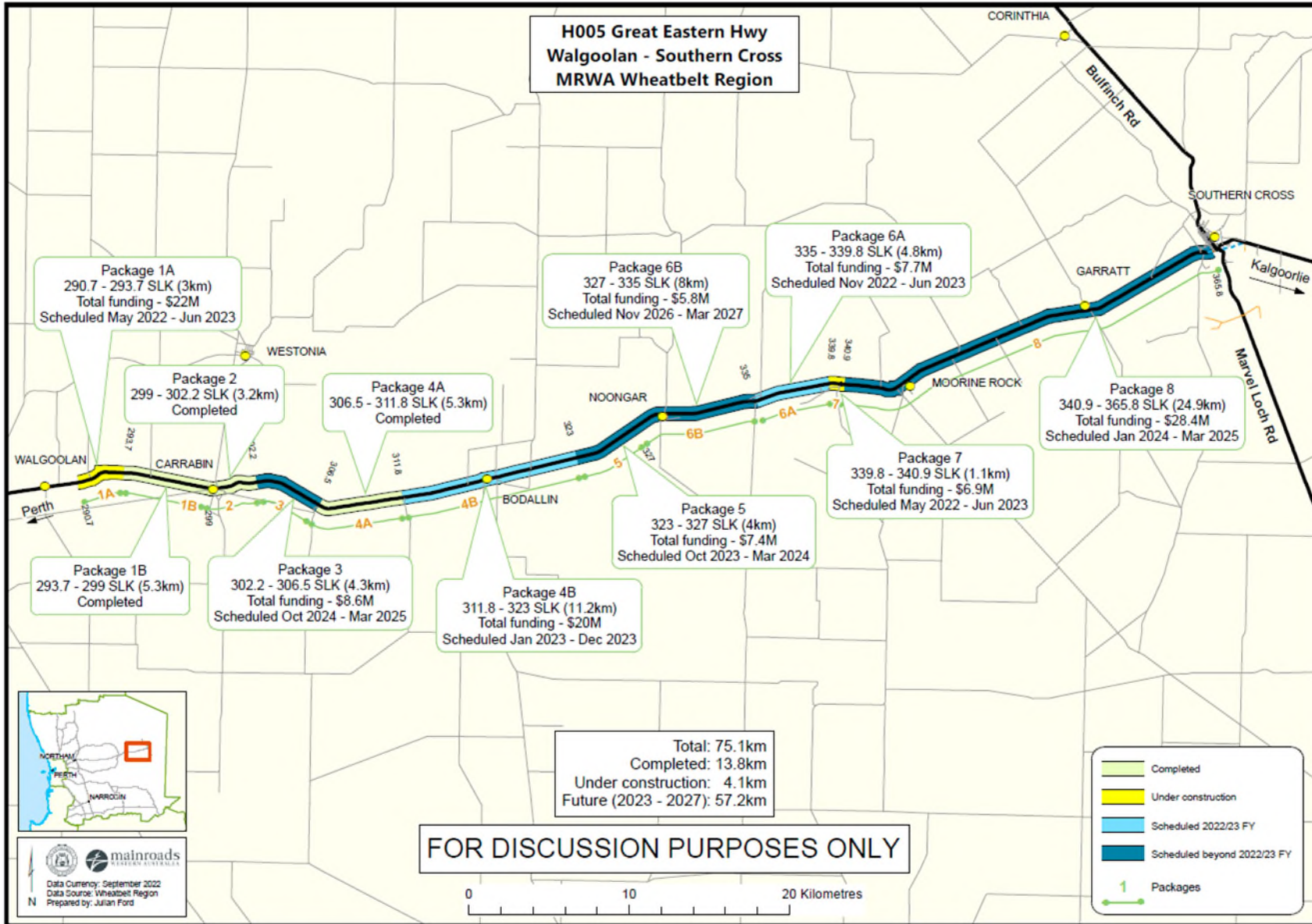
BUILDING OUR FUTURE

Attachment 3

Main Roads Report Great Eastern Hwy Upgrades

November 2022

Great Eastern Hwy - Walgoolan Southern Cross (SLK 290 – SLK 365.8)



- Packages 1AA – 2km roadworks complete.
- Package 1A and 7 - Widening overlay and seal 6km and replace Bridges 629 & 630A – Works commenced in May 22 and anticipated to complete June 23.

Walgoolan Bridge

- Side track and vegetation clearing complete
- Embankment works - December 2022/January 2023
- Installation of piles, TeeRoff beams and deck cast on site - December 2022 – June 2023
- Roadworks due to be complete Mar 2023

Moorine Rock Bridge

- Vegetation clearing complete
- Embankment works - Dec 2022
- Bridge widening and roadworks – Jan – June 2023 (lane closures and speed reduction)

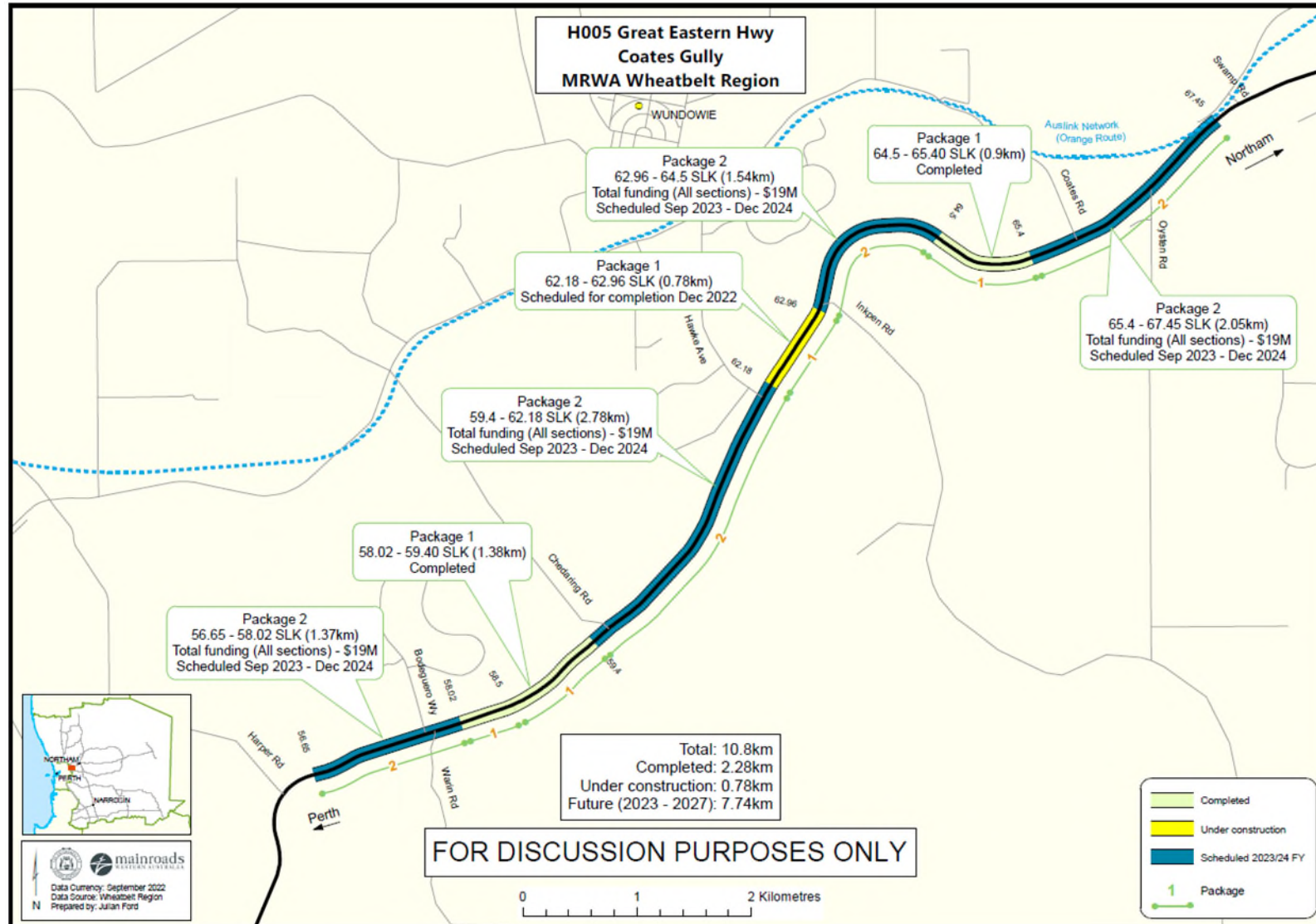
- Package 4B and 5 – (widening, overlay and seal 15km) – Tender advertised, expecting contract award in Jan 2023 and construction to commence Mar 23 to May 24.
 - Upgrade of 15 kilometres between Stephen Road and 2 kilometres West of Noongar South Road in the Shire of Yilgarn
 - Minor upgrade of intersections at Penton Road, Ivey Road, Blyth Road, Bodallin South Road and Bodallin North Road
 - Bodallin townsite upgrades
 - New 2-kilometre east-bound passing lane between Bodallin and Moorine Rock
 - A new west-bound rest area between Bodallin and Moorine Rock
- Package 3, 6A, 6B and 8 – (widening, overlay and seal 45km) - design complete, minor land and services relocation in progress, delivery scheduled for 23/24 onwards.
 - Covalent Lithium - Parker Range Road intersection with Great Eastern Highway - Upgrade design is currently in progress. The intersection upgrade falls within the Package 8 and delivery scheduled in Jan 2024 onwards.
 - Package 6A - design complete, delivery scheduled in 22/23 and 23/24.

Great Eastern Hwy - Coates Gully Replace Bridge Replacements 605, 606 & 607 (SLK 58 – SLK 66)

- Br 605 and 607 – Works complete.
- Bridge 606 – Construction commenced early Oct after winter suspension and schedule to complete by Jan 23.

Great Eastern Hwy - Coates Gully Stage 2 Roadworks (SLK 56.3 – SLK 68)

- Services relocation designs and environmental approvals are in progress. Construction in 23/24.



Goldfields-Esperance Region

Realignment, reconstruction, widening and overlay of GEH in the following sections.

Great Eastern Highway - Ghooli Stage 1 - SLK 378.38 to 395.00

- The design has been completed and environmental and heritage approvals have been obtained. The section has been tendered and contract awarded. Works are expected to commence in late October 2022.

Great Eastern Highway - Ghooli Stage 2 - SLK 367.30 to 378.38

- The detailed design and environmental approvals are underway. Heritage approval has been obtained. Works on this section are expected to commence in mid 2023.

Great Eastern Highway - Karalee Section - SLK 395.00 to 414.50

- The detailed design, environmental and heritage approvals are underway. The section is expected to be tendered in February 2024 with works commencing in July 2024.

Great Eastern Highway – Mt Palmer Section - SLK 414.50 to 432.00

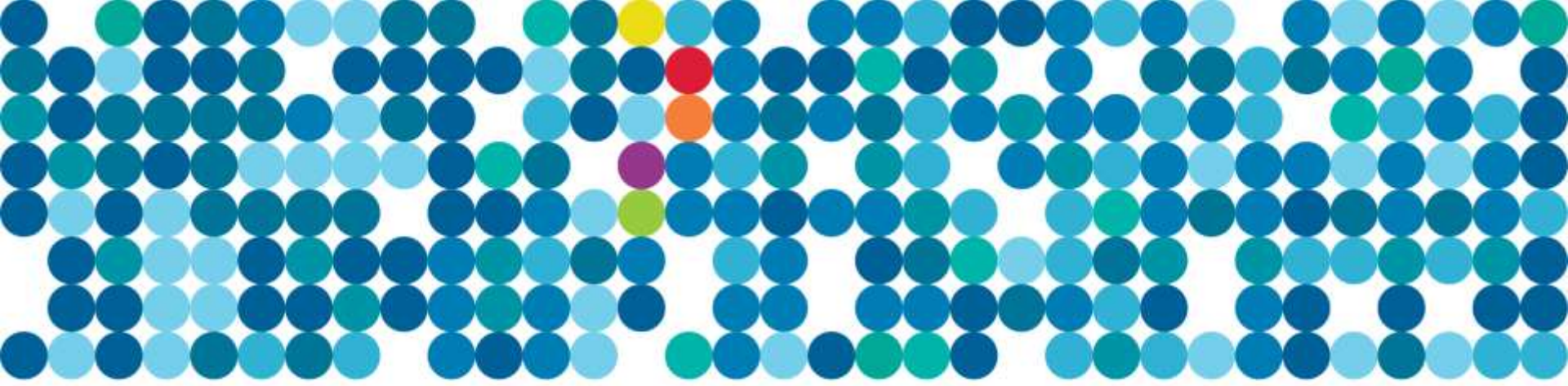
- The detailed design, environmental and heritage approvals are underway. The section is expected to be tendered in February 2025 with works commencing in July 2025.

Great Eastern Highway - Boondi Section - SLK 432.00 to 456.12

- The design scope for consultants is currently being completed. Environmental and heritage approvals are currently being arranged. The section is expected to be tendered in February 2027 with works commencing in July 2027.

Great Eastern Highway - Benari Section - SLK 497.92 to 511.50

- The design scope for consultants is currently being completed. Environmental and heritage approvals are currently being arranged. The section is expected to be tendered in February 2026 with works commencing in July 2026.



Great Eastern Country Zone Meeting

Rebecca Bowler- Manager- Customer & Stakeholder

Goldfields & Agricultural Region

0409 293 618

28 November 2022

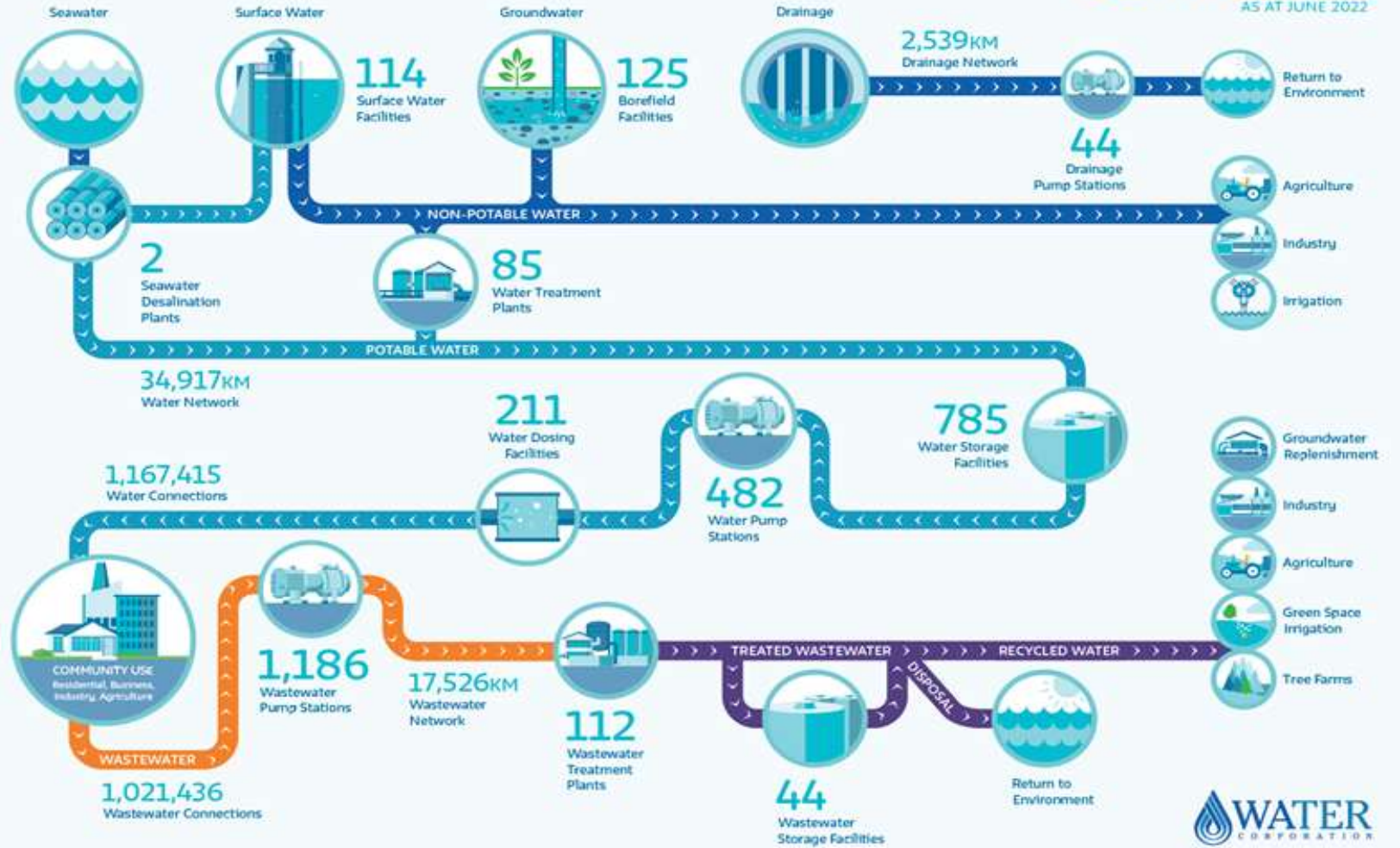
Attachment 4

Think climate change.
Be waterwise.



Our Assets

AS AT JUNE 2022



Farmlands

- \$35 million already committed across GAR & MW region- improve water supply ~65km
- 7/10 stages complete, 8th stage underway
 - Minnivale (136m- 2 locations)
 - Kellerberrin (300m- 3 sites)
 - Nungarin (2830m- 7 sites)
 - Perenjori Bowgada Farmlands- Morowa (7500m- 2 sites)
- 2 more stages to be delivered by end of 2025
- 5 year rolling renewal program established
- 3756km network expected to reach end of life between now and 2030



KN7- Trayning



LD3- Bruce Rock



Dowerin

Think climate
Be waterwise



Shire of Yilgarn

- Dedari 32 ML roofed ground level water tank is now operational
 - \$23mill
 - Old reservoir converted to sump for offline maintenance of new tank
- National Trust- ACM remediation of pump station building required
- Marvel Loch- replacement of current tank- 200kL elevated water tank- build due to commence in 2024
 - additional strategic capacity/water quality investigations are being investigated



Shire of Merredin

- 42 ML tank in commissioning phase and now operational
 - \$31mill improved water quality and contingency
- Main conduit upgrade completed
 - Hughes Road reserve- 3.6km length
 - Landowners & occupiers consulted
- Water Resource Recovery Facility (WRRF) planning/design has commenced, working with the Shire of Merredin



Shire of Wyalkatchem



- Water Resource Recovery Facility (WRRF) construction completed
 - New pump station, contact tanks, chlorination facility, access road upgrade
 - Awaiting Western Power power dome installation
 - Genset in place in the meantime



Visual Connect

- Customers in Perth assisting with fault assessment
 - 2019/2020= 8,850 work orders attended and no fault determined
 - Up to 25% of work orders could be avoided or resolved at more appropriate time
- Link sent to customer turns their phone into our “eyes/camera/GPS”
- Roll out to whole of business expected in coming 12- 24 months



Sometimes it can be hard for customers to describe what they're seeing and exactly where they are. Visual Connect takes away this issue as customers live stream their experience for our operators.



Seeing the size and scope of leaks like this one helps our operators determine the best course of action.



Lauren Jones using Visual Connect to see what customers are seeing.

ink climate change.
waterwise.





Looking forward

- Investment in current infrastructure- upgrade & optimisation of what we have- GAWS
- Investigation of surrounds for future sources
- Alternate source investigations- new space for WC
 - AA Dams, redundant asset transfer
- New infrastructure, new assets (proponent investment will be crucial)
- Inflation - 20% higher costs - pressure on capital program
- Net Zero targets= Flat Rocks Wind Farm Stage 2 by 2026/27 (30km out of Kojonup)- ¼ of WC energy needs inc. all desalination plants



Welcome to our Thrive2035 Strategic Plan.

Our purpose is to manage water services sustainably to make WA a great place to live and invest.

Our vision is for our people, our communities and our state to thrive.

Today – a need for change



Climate change



Increasing community expectations



Price and cost pressure



Technological progress



Demand for future ready workforce

Onward – we're taking action

- Create positive environmental impact as our climate changes
- Build meaningful relationships to understand customer needs
- Invest to secure our digital and physical assets and infrastructure
- Identify opportunities to scale our capabilities to develop new projects and customers
- Drive efficiency to finance our vision and free up resources for our key priorities
- Inspire and enable our organisation by building capabilities and improving processes

Six goals to drive us forward



What will success look like?

- Net zero carbon footprint
- Universal water access
- Meaningful relationships with customers and community
- Strong relationships with Aboriginal peoples
- Water services partner of choice for state development
- Reduction in total recurring expenditure
- Engaged employees and effective leadership

Major Consumers Framework (MCF) Principles



The Corporation has legislated powers to agree charges and terms with customers instead of regulated charges set by Government.

The agreements we enter into with large water consumers mainly in regional areas aim to **recover the cost** of providing the service at their location, ensure the **risk of stranded assets are managed** and ensure they **support efficient water use**.

The cost based pricing **provides commercial** customers **pricing signals** to assist them in the evaluation of alternate water supply solutions or reduce demand where possible

The framework and modelling is **applied consistently** for all customers meeting the MCF criteria and provides clear transparent fair and equitable pricing

Major Consumers Framework (MCF)



The Major Consumers Framework (MCF) is a government endorsed pricing methodology for commercial customers, which can include Local Governments. The two main types of consumers under the MCF

Regional Major Consumers > 49 kL/day or > \$2M Present Value (PV) Service Cost

- Term of a Major Consumer Agreement is a customer nominated 10 to 15 years
- Charges have two main components:

Capacity charge is based on the cost of supplying the nominated peak day demand (from source to location) using depreciation and a return on capital method (5.1%)

Water consumption charge per kiloliter that recovers the operating and maintenance cost of supplying the water to the customer's location. Penalty charges apply for water used above the daily entitlement.

Note: MCF is applicable relative to location i.e. for developments >30kL/day= Kambalda or >20kL/day= Norseman.

Mining Customers Up to 49 kL/day

- Simply described as a short term By-law service
- Standard Agreement is 15-years
- Charges have two main components

Capacity charge covers headworks charge based on state-wide Standard Infrastructure Charge regardless of location or scheme cost

Water consumption charge per kiloliter regulated charge for water consumption up to the daily entitlement. Penalty charges apply for water used above the daily entitlement.



Questions
0409 293 618



Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Shire of Yilgarn

February 2023



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1.0 Engagement Overview

1.1 Scope of Services

The Shire of Yilgarn (Shire) engaged Moore Australia to undertake a review service with a dual purpose, firstly to provide the basis for a report by the CEO to the Audit Committee on the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance systems and procedures as required by the *Local Government (Audit) Regulations 1996* Regulation 17. Secondly, a review of financial management systems to assess the appropriateness and effectiveness of these systems and procedures, as required by *Local Government (Financial Management) Regulations 1996* Regulation 5(2)(c).

For efficiency, the reviews were undertaken simultaneously, and the results contained in this single report. Financial management systems and procedures are considered a subset of broader overall risk management, legislative compliance and internal controls. The matters examined in respect of financial management systems are detailed in Appendix A. Where opportunities for improvement were identified, they are reported within the relevant section of the risk management, legislative compliance and internal controls framework design, implementation and evaluation sections of this report.

The results of the risk management, legislative compliance and internal controls review are to be reported by the CEO to the Audit Committee. The Audit Committee is required to review the CEO's report and on-report to Council. The report from the Audit Committee to Council is required to have attached a copy of the CEO's initial report to the Audit Committee.

1.1.1 Procedures – Financial Management Review

Our procedures for the Financial Management Review encompassed a review of the Shire's financial systems including, but not necessarily limited to:

- Collection of money owed;
- Custody and security of money and investments held;
- Rates;
- Maintenance and security of financial records;
- Accounting and controls for revenue and expenses;
- Accounting and controls for assets and liabilities;
- Accounting and controls for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Borrowings;
- Maintenance and processing of payroll;
- Stock controls and costing records;
- Record keeping for financial records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

Our procedures and approach have been developed over a number of years taking into account our extensive local government background and seeks to examine both financial systems and procedures in use.

The financial management review does not examine systems and procedures which are non-financial in nature and did not specifically test for legislative breaches. These were examined as part of the risk management, legislative compliance and internal control review.

1.0 Engagement Overview

1.1.2 Procedures – Risk Management, Legislative Compliance and Internal Controls Review

Our procedures for the systems and procedures review, as required by regulation 17 of the *Local Government (Audit) Regulations 1996*, on behalf of the CEO encompassed the following services:

- A review of the risk management systems policies, procedures and plans in place at the Shire;
- Evaluate the non-financial/operational internal control systems and procedures at the Shire;
- Assess systems and procedures for maintaining legislative compliance; and
- Prepare a report of matters identified during the review to assist the CEO assess the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*.

To undertake these procedures, we applied the following methodology:

- Conduct interviews with key personnel involved in risk management, financial management and the Shire's adherence to legislative requirements;
- Identify the extent of commitment and mandate to risk management principles, using AS/NZS ISO 31000:2018 as the framework, within the overall risk management framework;
- Review each component of risk management, legislative compliance and internal controls after considering the overall risk environment, governance structure and internal control environment;
- Assess the gaps, if any, between the current processes and the expected risk management, internal controls and legislative compliance systems and procedures and recommend suggested improvements; and
- Report on the appropriateness and the effectiveness of current systems and procedures.

The review was a high-level review given the scale, variety and breadth of non-financial activities and considered, as a minimum, the issues identified by the Department of Local Government, Sport and Cultural Industries to Local Government Operational Guideline Number 09 – Audit in Local Government (listed in Appendix E).

2.0 Review Context

2.1 Review Context - Shire of Yilgarn

Understanding the external and internal context in which the Shire operates, relevant to financial management, risk, the internal control environment and its legislative compliance obligations, as it seeks to achieve its overall strategic objectives is important to the review of the related systems and procedures.

The external and internal environmental influences identified during the review are set out below:

External Influences	Internal Influences
Increasing community expectations in relation to service levels and delivery.	The objectives and strategies contained in the current Strategic Community Plan.
Rapid changes in information technology, changing the service delivery environment.	The timing and actions contained in the current Corporate Business Plan.
Increased compliance requirements due to government policy and legislation.	Organisational size, structure, activities and location.
Cost shifting by the Federal and State governments.	Human resourcing levels and staff retention.
Climate change and subsequent response.	The financial capacity of the Shire.
Reducing external funding for infrastructure and operations.	Maintenance of corporate records.
Increasing risk of cyber attack resulting in compromised or lost data.	Allocation of resources to achieve strategic outcomes.
Declining general population, and increasing aging population locally.	COVID 19 and impact on the internal environment
Changing regulatory requirements.	
COVID 19 and impact on the external environment	
Changing global economic environment.	

3.0 Review Summary

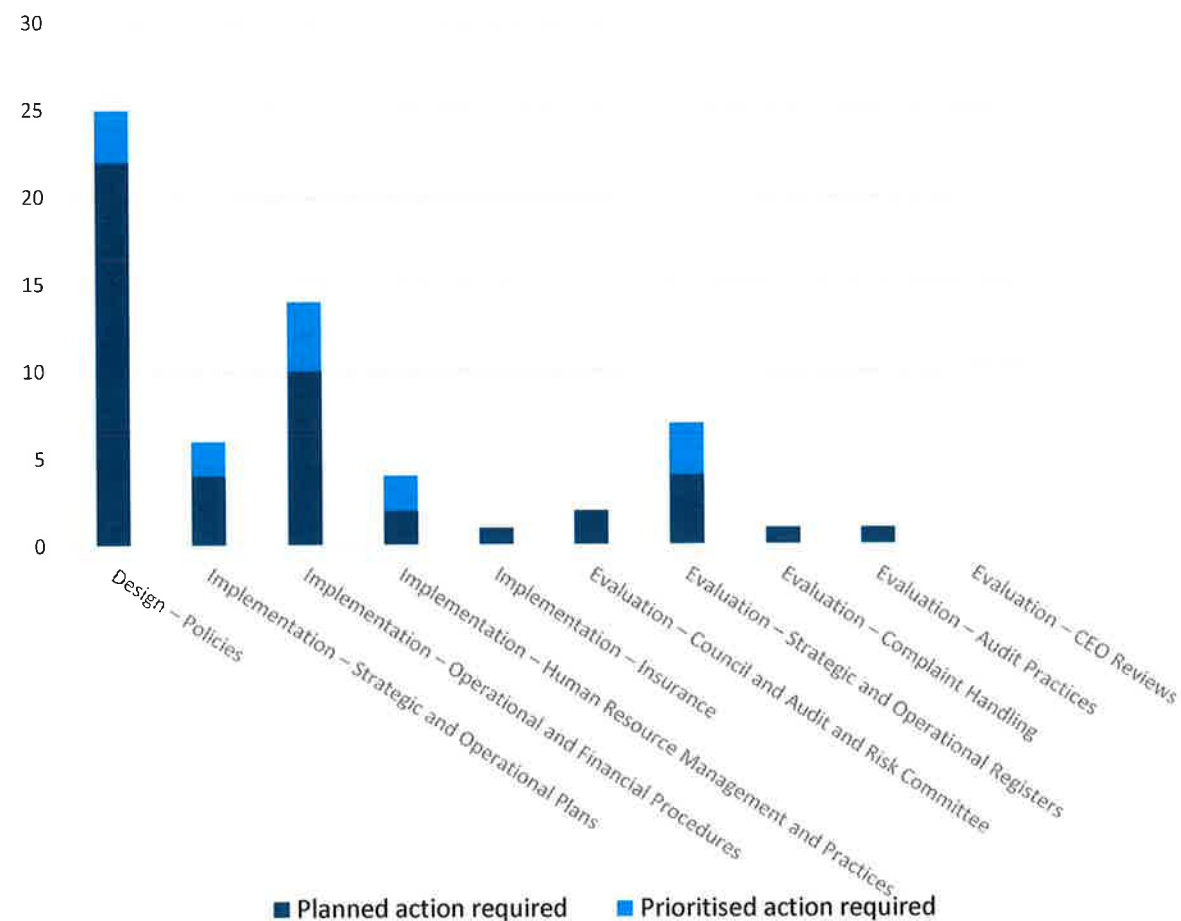
3.1 Overall

Operations of a regional local government are complex and involve a number of people making decisions across a large number of areas of operations. The Shire of Yilgarn is highly reliant on a small team of senior decision makers to govern its operations whilst trying to ensure sound financial and risk management through internal controls and aiming to achieve a high level of compliance.

This review was undertaken by first determining an appropriate framework for the Shire against which current policies, procedures and actions could be assessed this is described further in Section 5.0. A number of areas for improvement were identified during the review. As the Shire has limited resources the areas identified for improvement have been split between those requiring prioritised action and those requiring planned action as it will require resources and time to address a number of the matters raised.

The chart below reflects the number of improvements identified within each area of the framework examined.

No of improvements identified by framework element



Details of each improvement identified under each framework element are provided in Sections 6.0 through 8.0 of this report. Key improvements are provided under each of the review areas, financial management, risk management, internal control and legislative compliance on the following pages.

A summary of improvements listed by prioritised and planned action is provided at Appendix F.

3.0 Review Summary

3.2 Financial Management

The Shire has a number of financial management system controls to cover the wide variety of operations undertaken. Council has responsibility for the adoption of the annual budget and annual report, review of the monthly statement of financial activity and review of the monthly list of payments. Responsibility for the financial management of the Shire rests with the CEO, as detailed under *Financial Management Regulation 5(1)*.

3.2.1 Appropriateness

Considering the size, resources, variety of operations and the context in which the Shire operates, documented internal control procedures relating to financial management systems, are considered largely appropriate as a means of maintaining a high level of control over the financial management of the Shire. Our assessment as to the appropriateness is subject to identified weaknesses being addressed, and provided internal control procedures are routinely and consistently applied.

Weaknesses were identified with current controls and procedures, these are explained within Section 6.0 Framework Design of this report.

3.2.2 Effectiveness

Considering the results of other elements of financial management systems and processes where documented and routinely tested, the current practices undertaken by the Shire of Yilgarn may be considered generally effective. Our assessment as to effectiveness is subject to the implementation of the improvements highlighted within this report.

Whilst generally considered effective, weaknesses were identified where internal controls are not considered effective. These are explained within Section 7.0 Framework Implementation of this report.

3.2.3 Improvements

Details of recommended improvements to the current financial management, procedures and systems for the Shire are set out within the framework design and implementation sections of this report. Key operational areas where opportunities for improvements to the appropriateness and effectiveness of these procedures and internal controls were identified are:

- IT general controls;
- Payroll controls;
- Record keeping practices;
- Register of financial interests;
- Trust fund controls;
- Procurement controls; and
- General journal controls.

3.0 Review Summary

3.3 Risk Management

Risk management activities in local government should aim to facilitate an integrated and organisation wide approach to risk management practices. These activities would generally include routine and consistent consideration of risks (existing, new and emerging), as well as mitigations available to minimise risk levels, from both a 'top down' perspective as well as 'bottom up' perspective. These activities should be consistently applied through operational systems, processes and controls.

The Shire has developed its formal risk management processes with the adoption of an updated Risk Management Policy. This policy was last reviewed in September 2021. The Policy refers to the latest Risk Management Standard ISO 31000:2018. The policy document forms the basis for risk management activities within the Shire.

3.3.1 Appropriateness

Currently, a documented entity wide Risk Management Policy is in existence to guide the implementation of risk management throughout the Shire.

Considering the size, resources, operations and the context in which the Shire operates, a documented risk management policy and procedures aligned to ISO 31000:2018 is considered appropriate as a means of uniformly supporting decision making and documenting the organisation's response to risks.

3.3.2 Effectiveness

The current risk management policy reflects the Shire's commitment to organisation wide risk management principles, systems and processes aimed at optimising the achievement of objectives, embedding controls to mitigate risk, improving corporate governance and planning for continuity of critical operations. Development and application of risk management systems and processes are required to be implemented throughout the organisation in order for risk management processes and procedures to be considered effective.

3.3.3 Improvements

Improvements to risk management practices and policies are detailed within the framework design and implementation sections of this report, with key matters summarised as follows:

- Align risk management activities and practices throughout the organisation and apply these consistently in accordance with the Shire's policy;
- Review contractor insurance to ensure contractors have appropriate insurance;
- Develop and maintain an ICT strategic plan;
- Undertake a comprehensive ICT security review;
- Develop and apply risk management activities to existing practices in accordance with a suitable risk management framework; and
- Ensure appropriate management of operational risks for high risk areas.

3.0 Review Summary

3.4 Internal Control

The principles of internal controls are not limited to administrative and financial control activities as they extend to all facets of operations. While the CEO is generally responsible for developing and maintaining internal control frameworks, all levels of the organisation should be accountable for the documentation and implementation of systems, controls, processes and procedures in their own area of responsibility. They all perform a function in the internal control framework.

Internal controls are of critical importance to operations and should provide for appropriate segregation of duties, experienced and qualified staff, risk management, documented procedures and effective monitoring and adherence. However inherent limitations will always be present in internal control frameworks and mechanisms where routine review and regular updates occur may assist to ensure control environments are suitable.

We observed a number of improvements to internal controls have recently been, or are currently, being developed. These have the objective of improving the existing framework and reducing gaps where weaknesses have been identified.

3.4.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the Shire operates, the internal control framework, procedures and systems as described to us are considered appropriate for most areas of operations, subject to the identified improvements being in place. A number of internal controls were identified where these controls are not considered appropriate, as described with section 7.0 Framework Implementation of this report.

3.4.2 Effectiveness

Considering the overall results of monitoring and compliance practices undertaken by the Shire of Yilgarn, the current internal control framework, procedures and systems (where documented and routinely tested) may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed at Section 7.0 Framework Implementation of this report.

3.4.3 Improvements

Recommended improvements to the current internal control framework, procedures and systems are detailed later within the framework design and implementation sections of this report with selected key improvements to internal controls summarised as follows:

- Development of a documented internal controls policy, promoting a risk-based approach to the further development and maintenance of documented internal controls and procedures should provide an appropriate internal control framework. Continual risk based assessment of appropriate controls throughout the organisation will assist to identify the need for new controls and identify existing outdated and unnecessary controls to be discontinued;
- Development and maintenance of a Business Continuity Disaster Recovery Plan;
- Key internal controls should be documented either as procedures, checklists or workflow diagrams;
- Develop and maintain a number of registers to improve existing internal controls as discussed at Section 8.2 of this report;
- Undertake appropriate training at induction and at regular intervals to ensure staff are fully aware of, and understand, relevant internal controls; and

Implement financial management control recommendations discussed at Section 3.1 of this report.

3.0 Review Summary

3.5 Legislative Compliance

General principles of good governance often refer to the application of appropriate policies and procedures to assist with ensuring appropriate measures are in place to uphold high levels of legislative compliance. The resources allocated to these structures will vary according to the context of individual local government operations. Formalised processes are designed to provide a consistent structure to guide the prioritisation of resources toward achieving compliance requirements and integration into the operations of the local government.

Legislative compliance at the Shire of Yilgarn is currently largely dependent upon the knowledge and experience of senior staff and their individual desire to achieve high levels of legislative and regulatory compliance.

3.5.1 Appropriateness

Considering local governments generally maintain a low risk appetite for breaches of legislation, a documented legislative compliance policy would be considered appropriate and good governance. Reliance on experienced senior staff for legislative compliance while considered appropriate, carries high risk where the number of experienced senior staff is low.

3.5.2 Effectiveness

Maintaining legislative compliance is heavily reliant on the knowledge, experience and commitment of senior staff, to identify and prevent breaches of legislation. As a consequence, staff turnover, competing priorities and variations in workloads may have a significant negative impact on legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group.

Instances of non-compliance with legislative requirements were identified during our review. Apart from the identified breaches of legislation, and in the instances where the effectiveness was able to be assessed, the current legislative compliance framework is considered effective.

3.5.3 Improvements

Improvements to the current legislative compliance framework, are set out later within this report and summarised as follows:

- Development of a legislative compliance policy may assist to communicate expectations of Council in relation to legislative and regulatory compliance, as well as management of compliance breaches;
- Maintain statutory registers as required by legislation;
- Ensure proceedings and information presented at Council and Committee meetings comply with legislative requirements;
- Ensure all items required by legislation to be on the website are maintained on the website with procedures to document when they are uploaded or modified.
- Further development and approval of authorised checklists for functions which require a high level of legislative compliance; and
- Update and maintain the existing staff training matrix and coordinate training across the Shire. A risk based training matrix should help ensure staff with the responsibility for preventing, identifying and reporting breaches of legislation, are offered relevant training to ensure their knowledge of legislative requirements is maintained and qualifications are maintained and up to date where required.

4.0 Methodology

4.1 Review Methodology – Financial Management Review

The objective of this review is to assist the CEO of the Shire of Yilgarn to discharge responsibilities in respect to regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended).

In carrying out our review, we examined documented policies / procedures, undertook walkthroughs of key systems and procedures and performed limited detailed testing procedures to identify weaknesses in the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within the Shire, as required by regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

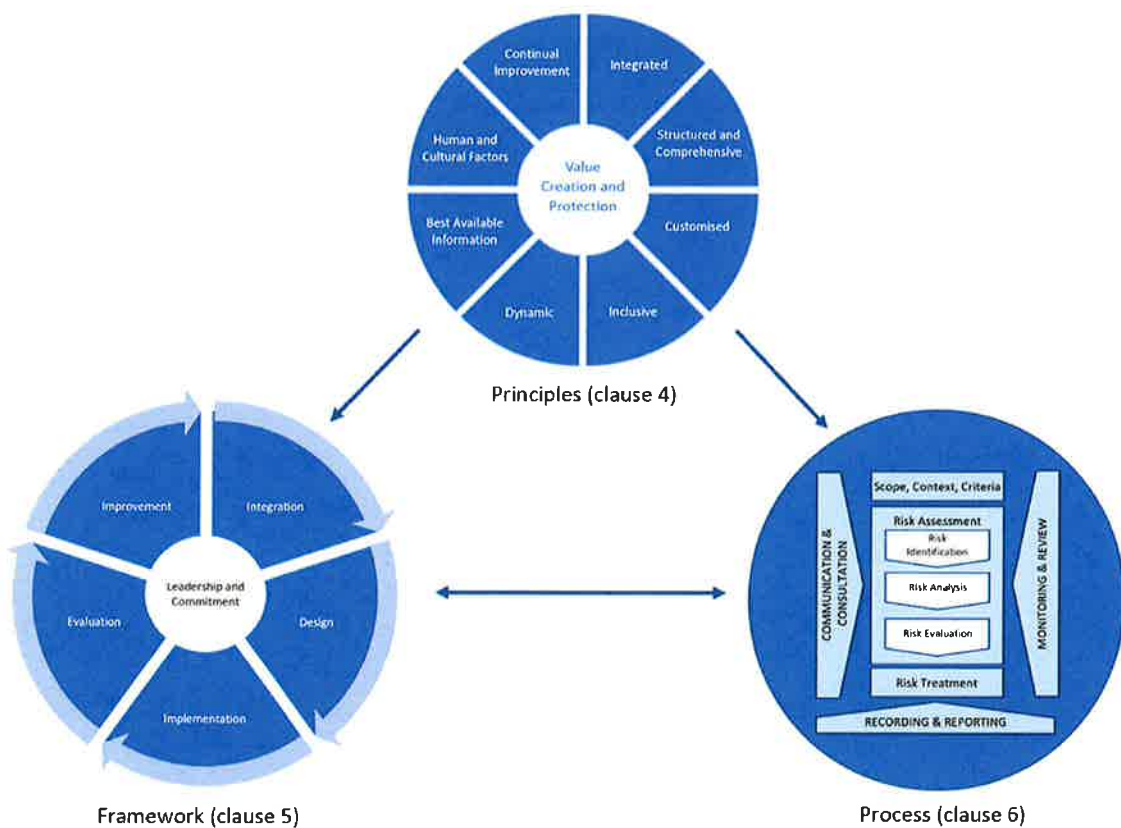
4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls

The primary goal of this review is to assist the CEO to establish the appropriateness and effectiveness of the Shire systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks that would usually be identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management, ISO 31000:2018(E), identifies three components in the application of risk management, being *Principles, Framework* and *Process*, as set out in Diagram 1 below.

Diagram 1. Risk Management Principles, Framework and Process



Source: Australia/New Zealand Standard ISO 31000:2018

4.0 Methodology

4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls (continued)

In undertaking our review, we have applied the three ISO 31000:2018 framework components, as set out on the previous page, to the review topics (risk management, internal controls and legislative compliance). This involves a process incorporating the five risk management framework components, *Integration, Design, Implementation, Evaluation and Improvement*, into the review of systems and processes:

- Identify the extent of leadership and commitment to the principles;
- Assess the extent of integration of risk management within the Shire;
- Assess the design of the current framework through an understanding of the Shire and the context within which it operates (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the implementation of the current framework;
- Assess the extent of evaluation of the current framework and its effectiveness in supporting the Shire's objectives;
- Assess the current framework and improvements to the suitability, adequacy and effectiveness of the framework;
- Review the current process for the Shire's systematic application of policies, procedures and practices to the activities of communicating and consulting, establishing context, assessing, treating, monitoring, reviewing, recording and reporting risk, internal controls and legislative compliance; and
- Report on the appropriateness and effectiveness of current systems and procedures.

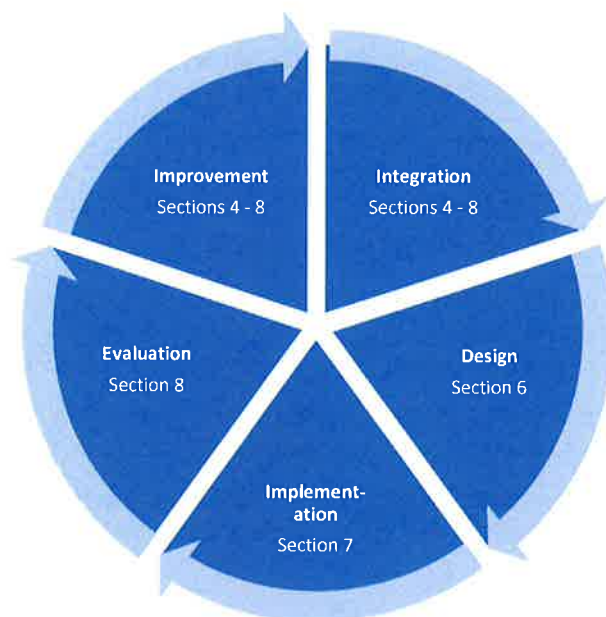
This evaluation is based on interviews with key staff, review of requested documentation listed in the Appendices and reference to any external audit reports or reviews previously conducted.

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Shire of Yilgarn, after consideration of the current internal and external influences, detailed in Section 2.1.

Diagram 2. Risk Management, Internal Control and Legislative Compliance Framework



Source: Australia/New Zealand Standard ISO 31000:2018

A high-level review of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing in all areas.

The results of our review, as detailed on the following pages, are set out with reference to the structure of the above framework. We assessed the following areas:

Design	Implementation	Evaluation
6.1 Strategic Plans	7.1 Strategic and Operational Plans	8.1 Council and Audit and Risk Committee
6.2 Council Policies	7.2 Operational and Financial Procedures	8.2 Strategic and Operational Registers
	7.3 Human Resource Management and Practices	8.3 Annual Compliance Audit Returns
	7.4 Insurance	8.4 Complaint Handling
		8.5 Audit Practices
		8.6 Reviews required by the CEO

Integration along with Leadership and Commitment were assessed within each of the elements of the framework.

6.0 Framework Design

6.1 Strategic Plans

The Shire has adopted two key strategic documents, the Strategic Community Plan 2020-2030 and the Corporate Business Plan 2022-2026. These plans identify the Council's organisational objectives and key outcomes, as the Shire progress on its stated mission "*The Shire of Yilgarn will deliver quality services, facilities and representation in order to achieve our Vision*".

The Strategic Community Plan recognises the community's aspirations and values through the following key focus areas:

1. **Social:** An inclusive, secure and welcoming community that encourages families, youth and the aged to remain and contribute to our Shire in the long term;
2. **Economic:** A prosperous future for our community;
3. **Environmental:** Protecting, utilising and enhancing our beautiful natural heritage; and
4. **Civic Leadership:** Dynamic and visionary leadership guiding our community into the future.

In seeking to achieve its objectives, the Shire of Yilgarn faces both inherent and business risks. Whilst striving to fulfil expectations, it is also expected to meet compliance with numerous legislative requirements. To manage these risks, the Shire has established various processes, systems and controls.

The Strategic Community Plan references strategic challenges which might affect the Shire, and the community's aspirations / vision, and the projects and programs which will be implemented through the plan.

This review examines the appropriateness and effectiveness of the organisation's risk management systems, internal controls and legislative compliance in the context of the Shire striving to achieve its stated objectives.

6.0 Framework Design

6.2 Council Policies

Whilst the operations of the Shire are the responsibility of the CEO, the Council is responsible for setting the framework for operations via adopted Council policies. These policies represent an overarching framework for the establishment of procedures relevant to risk management, internal controls, legislative compliance and financial management and have been reviewed for appropriateness and effectiveness.

In general, Council policies are well formulated and provide clear guidance regarding Council's position on certain matters. A list of policies reviewed is provided in Appendix B - Council Policies Examined. The table below details matters identified and associated suggested improvements.

	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.1	Elected Members Entitlements Policy 1.5	Policy to outline the support that will be provided to council members through the provision of equipment, payment of allowances, reimbursement of expenses incurred.	<p>The policy provides a high level of detail relating to the provision of equipment and reimbursement of expenses for elected members. The current level of detail may conflict with the most recent Salaries and Allowances Tribunal (SAT) determination in that entitlements to allowances and / or reimbursements cannot be proscribed, limited or waived by a local government.</p> <p>Improvement: Review and update the policy to align the provision of equipment and reimbursement of expenses for elected members with the most recent determination published by the SAT.</p>
6.2.2	Councillor Ipad/Tablet Policy 1.9	To provide guidelines for access to and usage of tablet electronic devices (iPads/Tablets) by elected members.	<p>Provisions relating to ICT usage (specifically iPads and tablets) is linked to Policy 1.5. The most recent determination published by the SAT details parameters applying to ICT allowances and the provision of ICT related equipment. The requirement to comply with the SAT determination may not be adequately addressed through the policy in its current format.</p> <p>Improvement: Amend the policy to provide for compliance with determinations published by SAT, to improve controls for legislative compliance relating to ICT benefits provided to elected members.</p>
6.2.3	Continuing Professional Development of Council Members Policy 1.13	To enable council members to meet their obligations for training.	<p>The revision due date noted in the policy conflicts with legislative review requirement noted at section 8 of the policy, which may lead to non compliance with regulatory review requirements. Legislation requires the policy to be reviewed after each ordinary election of Council.</p> <p>Improvement: Update the policy review dates to align with legislative requirements as per section 5.128 of the <i>Local Government Act 1995</i>.</p>

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	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.4	Attendance at Events and Functions Policy 1.14	A policy to enable council to actively consider the purpose of and benefits to the community from attendance at events by elected members and the Chief Executive Officer.	<p>We noted the following within the policy:</p> <ul style="list-style-type: none"> The approvals process within the policy sets out for event invitations to the Shire President to be approved by the Deputy Shire President, and for invitations for the Deputy Shire President to be approved by the Shire President; The policy also sets out for any fees incurred for event attendance through the approval process to be met by the Shire; and Disputes relating to the attendance at events are to be resolved by the Shire President. <p>Under the <i>Local Government Act 1995</i> the Shire President or Deputy President has no administrative authority and as such no authority to approve events, authorise payments, or resolve disputes as defined within the policy.</p> <p>Improvement:</p> <p>Review and update the dispute resolution and approvals and authorisation processes within the policy to:</p> <ul style="list-style-type: none"> Require approvals to be considered either by a Council resolution, or by the CEO; and Dispute resolution processes to appropriately consider compliance and authorisation limitations set by legislation.
6.2.5	Asset Capitalisation and Depreciation Policy 3.1	Policy used to define limits for capitalisation and depreciation rates of fixed assets.	<p>Formalisation of depreciation rates and capitalisation thresholds in a Council Policy may result in a conflict with legislation and the depreciation rates applied in preparing Annual Financial Statements, due to the accounting standard requirement to annually assess depreciation rates and residual values of assets.</p> <p>Improvement:</p> <p>To avoid conflict with the standards and legislation the policy should not include legislative and standards requirements and should enhance these requirements or provide a policy decision where an accounting standard allows a policy choice. Consider rescinding the policy and adopt accounting policies annually within the Annual Statutory budget.</p> <p>Management Comment:</p> <p>Policy was a recommendation from prior Audit Reg 17 review. Proposed to be removed and included in procedures manual.</p>

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Policy	Purpose / Goal	Matters Identified / Improvements
6.2.6 Disposal of Assets Policy 3.1A	To provide a consistent methodology and outline the principles applied for the disposal of surplus assets.	<p>Legislation provides for some of the actions described within the policy. In its current form, the policy may cause confusion with compliance obligations.</p> <hr/> <p>Improvement: Update the policy to remove actions where legislation provides.</p> <p>Management Comment: Policy was a recommendation from prior Audit Reg 17 review. Proposed to be removed and included in procedures manual.</p>
6.2.7 Purchasing and Tendering Policy 3.5	<p>Policy providing a best practice approach and procedures for purchasing. Ensure consistency for all purchasing activities that integrates with all operational areas.</p> <p>Requires compliance with <i>the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996</i>.</p>	<p>Authorisation for a sole source of supply arrangement considered under the policy is not defined, and system requirements to evidence market testing are not sufficiently detailed in the policy.</p> <hr/> <p>The policy provides limited direction regarding contract variations and extensions awarded or against a written specification not awarded by tender. Extension of contracts and associated price changes are also not covered by the policy. For contracts awarded by tender, legislation provides minimum requirements for variations.</p> <hr/> <p>Improvements: Amend the policy to provide the following:</p> <ul style="list-style-type: none"> • Amend policy to require CEO approval to only obtain a single quote under sole source of supply arrangements, and to reference the risks and control environment where considering these arrangements. • Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by <i>Local Government (Functions and General) Regulations 1996</i> Regulation 11(2) (j) (iv). • Purchasing requirements for the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension.

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	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.8	Use of Council Credit Card Policy 3.8	Policy to regulate the use of corporate credit cards issued to employees.	<p>The policy requires the Shire President to review and authorise the CEO's credit card statement. Under the <i>Local Government Act 1995</i> the Shire President has no administrative authority and as such no authority to authorise the CEO's credit card statement.</p> <hr/> <p>Improvement:</p> <p>Review the policy/procedure to amend the authorisation process of the CEO's credit card. Periodic reports to Council should be undertaken acknowledging transactions as having been made and authorised by the CEO. The practice of separately highlighting transactions made on the CEO's credit card for presentation to Council should continue. This is in line with the Western Australian Auditor General's Report dated 7 May 2018 relating to Controls Over Corporate Credit Cards.</p>
6.2.9	Rates and Charges Recovery Policy (Including Sewerage Rates Financial Hardship Policy) 3.9	Policy to collect all rates, charges, fees and debts due to Council in an efficient and effective manner.	<p>The policy makes reference to the Shire of Yilgarn Financial Hardship Policy for Water Services March 2014, which was not available for our review, and also notes sewerage rates and hardship. The references to financial hardship may conflict with policy 3.12 Covid-19 Financial Hardship Policy, and could cause confusion with correct treatment of financial hardship considerations.</p> <hr/> <p>Improvement:</p> <p>Amend the policy to ensure consistent alignment for financial hardship considerations and treatments, and to remove any outdated policy references for clarity.</p>
6.2.10	Covid-19 Financial Hardship Policy 3.12	To provide fair, equitable, consistent and dignified support to ratepayers suffering hardship arising from the COVID 19 pandemic.	<p>The policy scope applies only to the 2020/21 financial year and only references financial hardship as a result of the COVID 19 pandemic. As the state of emergency provisions may soon be changing, the policy scope should consider the term and currency of the order as well as broader financial hardship considerations.</p> <hr/> <p>Improvement:</p> <p>Consider reviewing the policy to apply to financial hardship circumstances other than the COVID 19 pandemic and with no time limit if the intent of the policy is to consider more general circumstances of financial hardship.</p>

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	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.11	Building on Residential Townsite Lots Policy 4.2	Policy to guide planning consent for townsite buildings.	<p>The policy duplicates legislation and external information and does not appear to provide additional direction to be followed where regulatory provisions do not.</p> <hr/> <p>Improvement: Amend to policy to provide direction and guidance to support regulatory requirements. Alternatively, consider rescinding the policy if it is not required.</p>
6.2.12	Council Housing – Bonds Policy 5.11	Policy to set out parameters for Shire provided housing.	<p>The policy sets out process for calculation of bonds, and a minimum bond to apply. Legislation sets out parameters for bonds and notice periods relating to tenancy arrangements, and the current level of detail in the policy may result in non compliance where conflicts between legislation and the policy may exist.</p> <hr/> <p>Improvement: Review and amend the policy to remove detail and references which may conflict with legislative requirements.</p>
6.2.13	Complaints Handling Policy 6.3	Policy to provide an efficient, effective and consistent approach to the management of complaints.	<p>Policy guidance permits any officer receiving a complaint to exercise their discretion as to whether or not they will act upon the complaint on behalf of the Shire. There is a risk with this practice occurring, particularly as officers who are deemed 'appropriate officers' to deal with complaints are not defined within the policy.</p> <hr/> <p>Improvement: Review and amend the policy to provide a mechanism for appropriate controls relating to the processing, management and review of complaints.</p>
6.2.14	Rural Landfills Policy 6.10	To manage the quantities and types of waste received at landfill sites in the Shire.	<p>To restrict non locals from utilising landfill sites, the policy makes a number of appointments in relation to appointed areas to general residents residing near each landfill site under the <i>Litter Act 1979</i>. Definitions in the <i>Litter Act 1979</i> do not appear to align with the definition and intended purpose of the policy.</p> <hr/> <p>Improvement: Rescind the policy and apply appropriate operational systems and procedures to manage waste acceptance at landfill sites.</p>

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	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.15	Policy Review	Routine review of Policies to help ensure they remain current.	<p>Policies are reviewed periodically by Council to help ensure they remain current. The 'review' dates do not include any reference indicating where policies have been initially adopted, or reviewed and amended.</p> <hr/> <p>Improvement: Following review of policies by Council, update the latest document control history summary, or update the latest 'history' date on each individual policy, to provide an accurate record of when each policy was reviewed, amended and adopted.</p>
6.2.16	Legislative Compliance Policy	A policy to evidence Council's commitment to balancing the cost of legislative compliance with the extent of compliance requirements, and its importance to the organisation.	<p>Currently, no policy on internal legislative compliance has been adopted by Council.</p> <hr/> <p>Improvement: Development and adoption of a legislative compliance policy may help formalise Council's commitment and approach to legislative compliance.</p>
6.2.17	Internal Control Policy	A policy to evidence Council's commitment to balancing the cost of internal controls with the extent of the control environment and their importance to the organisation.	<p>Currently, no policy on internal controls has been adopted by Council.</p> <hr/> <p>Improvement: We suggest an internal control policy be formulated and adopted to formalise Council's commitment and approach to internal controls, based on a risk management process.</p>

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Policy	Purpose / Goal	Matters Identified / Improvements
6.2.18 General Policy Actions	To set out parameters for the implementation of policies.	<p>We noted some council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes:</p> <ul style="list-style-type: none"> • Use of Council Equipment Policy 2.1; • Brigade Membership Forms Policy 2.3; • Signing of Cheques Policy 3.6; • Timely Payment of Suppliers Policy 3.11; • Development of Heritage Precincts Policy 4.1; • Maintenance of Buildings Under Council Control Policy 4.4; • Swimming Pool Usage Policy 4.5; • Heavy Haulage on Local Roads Policy 5.2; • Stock on Council Road Reserves Policy 5.7; • Road Works on Council Roads Policy 5.8; • Plant Replacement Policy 5.9; • Road Crossings - Drainage Policy 5.10; • Reserves - Notification to Surrounding Landowners Policy 6.1; • Council Operated Standpipes / Mt Hampton Dam and Dulyalbin Tank Facilities; • Inward Correspondence Policy 6.5; • Funding Submissions Policy 6.6; and • Council Staff Policy Smoke Free Policy 7.8. <hr/> <p>Improvement: Review and update this policy to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.</p>

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	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.19	Policy Reference to Legislation and External Information	To support the link between Council policy, legislation and other information sources.	<p>We noted several policies contain specific detail relating to legislation and other external references, including:</p> <ul style="list-style-type: none"> • Disposal of Assets Policy 3.1A; • Outbuildings in Residential and Townsite Zoned Areas Policy 4.6; and • Stock on Council Road Reserves Policy 5.7. <p>This practice may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references.</p> <hr/> <p>Improvement: Update policies to remove specific and / or detailed references to legislation and other external references to assist with appropriate alignment and consistency in Council policies is maintained.</p>
6.2.20	Council Staff Policy Manual	Policies relating to practices, processes and management relating to staff.	<p>The Council staff policy manual was last reviewed in full and adopted by Council in September 2020 and contains a number of policies which may be operational in nature. Policies of relating to administrative management should be managed by the CEO, and intended to provide direction to staff in the delivery of day-to-day operational tasks, as well as guidance for expected processes, systems, and controls to be maintained.</p> <hr/> <p>We noted a number of Council staff policies, which should be included as policies of Council. These include:</p> <ul style="list-style-type: none"> • Occupation Health and Safety Policy 7.1; • Gratuity Payments to Council Employees / Recognition of Long and Outstanding Service 7.4; and • Acting CEO Appointment and Senior Employees. <hr/> <p>Improvements: Undertake a review of the Council Staff Policy Manual to develop as Administration Policies of the CEO and update to provide operational guidance aligned with adopted Council policies and legislation, as well as activities not necessarily covered by legislation to communicate expected standards to staff from the CEO, in the course of implementing strategic direction and decisions of Council.</p> <hr/> <p>Review and update Council staff policies to align with current legislative and internal control requirements, and present for review and adoption as policies of Council.</p>

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	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.21	Council Staff Policy 7.4 Gratuity Payments to Council Employees / Recognition of Long and Outstanding Service	To provide guidelines for gratuity payments to employees whose employment with the Shire is finishing.	The policy wording provides limited parameters to guide application of the policy. Improvement: Review and update the policy to provide guidance for application of the policy as required by section 5.50 of the <i>Local Government Act 1995</i> .
6.2.22	Council Staff Policy 7.10 Media	Policy to provide a framework to manage communications and authorised spokespersons.	This policy may conflict with Council Policy 1.6. Policies relating to media communications should be aligned and consolidated. Improvement: Consolidate Policy 1.6 and Council Staff Policy 7.10 Media policy to provide clear and consistent guidance in relation to communication, processes and authorisations relating to engagement with the media. Management Comment: To be removed and included in staff procedures manual.
6.2.24	Council Staff Policy 7.15 CEO Performance Review	Framework to provide effective communication between an employee and employer to measure performance, identify training needs and improve effectiveness and efficiency in the workplace.	Linkages between the policy and adopted model standards relating to CEO performance reviews are not clear. It is noted the model standards were adopted in March 2021, however the policy has not been updated to align with the adopted model standards. Improvement: Review the policy to ensure alignment with adopted model standards. Alternatively, consider rescinding the policy if adopted model standards provide the guidance required by legislation.
6.2.25	Council Staff Policy 7.21 Grievances, Investigations and Resolutions	Policy to provide guidance to the Shire's approach to managing complaints and grievances.	The current Policy does not provide direction for dealing with complaints about the CEO. Improvement: Review and amend the Policy to provide direction for the handling of complaints in cases where the matter relates to the CEO.

7.0 Framework Implementation

7.1 Strategic and Operational Plans

The Council has several strategic and operational plans which form the basis of entity level controls and entity level risk assessments.

A list of plans reviewed is provided in Appendix C - Plans Examined. The table below details areas for possible improvement in relation to the plans examined.

	Plan	Purpose / Goal	Matters Identified / Improvements
7.1.1	Asset Management Plan	Plan prepared to assist the Shire to improve the way it delivers services through its infrastructure assets such as roads, drainage, footpaths, public open space and buildings.	<p>The Shire formed a draft infrastructure asset management plan in October 2018. The risk assessments within this plan in their current format identify several high level risks. It is not evident from the plans what risk management framework was utilised for the assessment of the risks. Risk treatment plans to reduce risk levels are included in the plan, however there is no evidence to indicate that these actions have been undertaken or progressed further. The plan is in draft, and has not been reviewed since it was prepared in 2018.</p> <p>Management Comment: Currently under review in house.</p> <hr/> <p>Improvement: Review and update the Asset Management Plan to maintain effective alignment with IPR documents, and to include all required data and information as published within the DLGSC Integrated Planning and Reporting Advisory Standard (September 2016). The plan should also align with the Shire's adopted risk management policy.</p>
7.1.2	Long Term Financial Plan	Financial report to achieve the strategies set out in the Council's Strategic Community Plan.	<p>A Long Term Financial Plan document has been prepared in a spreadsheet format. We note the plan does not contain all information recommended within the DLGSC Integrated Planning and Reporting Advisory Standard (September 2016).</p> <hr/> <p>Improvement: To help ensure the robustness of the plan we suggest the plan include all required data and information as published within the DLGSC Integrated Planning and Reporting Advisory Standard (September 2016).</p>

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	Plan	Purpose / Goal	Matters Identified / Improvements
7.1.3	Workforce Plan	Document to enable appropriate planning of the workforce to deliver the Corporate Business Plan, and consider workforce implications of the Strategic Community Plan.	<p>The Workforce Plan 2020-2030 has not yet been reviewed since it was prepared in May 2020. Although there is no statutory obligation to adopt the plan, it is required by the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016), and to be aligned to the Corporate Business Plan and annual budget.</p> <hr/> <p>Improvement: Review and update the Workforce Plan to maintain effective alignment with IPR documents, and to include all required data and information as published within the Department Local Government, Sport and Cultural Industries Integrated Planning and Reporting Advisory Standard (September 2016).</p> <p>Management Comment: Currently under review in house.</p>
7.1.4	Staff Code of Conduct	To provide guidance to employees, of enforceable rules and requirements as prescribed in relevant legislation.	<p>Contractors and volunteers are not bound by the Code of Conduct when performing functions on behalf of the Shire.</p> <hr/> <p>Improvement: Expand the scope of the Code of Conduct to include actions by volunteers and contractors. Alternatively, a separate Code of Conduct to be developed for volunteers and contractors.</p>
7.1.5	Business Continuity Disaster Recovery Plan	Plan to facilitate organised decision-making in the event of a major incident impacting the Shire's ability to continue normal operations.	<p>A Business Continuity Plan was not available for our review.</p> <hr/> <p>Improvement: Develop a Business Continuity Plan and test it to ensure its validity, including validity of any documented key business continuity risks along with the treatments. Ensure risk treatments are consolidated with overarching risk management activities.</p> <p>Management Comment: Plan currently being developed.</p>
7.1.6	ICT Strategic Plan	Plan to guide the future development and delivery of ICT services and address the handling of ICT disaster recovery.	<p>An ICT Plan highlighting and addressing ICT risks and how they are to be addressed was not available for inspection.</p> <hr/> <p>Improvement: Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level.</p> <p>Management Comment: Plan currently being developed.</p>

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7.2 Operational and Financial Procedures

In seeking to achieve its stated vision, the Shire delivers a number of services to the community. Meetings were undertaken with key staff in each of the areas of service responsibility, as well as examination of documented processes, to determine the practices applied to issues of risk management, internal controls and legislative compliance. A summary of the reviews undertaken to evaluate the controls is included at Appendix C.

We observed a number of practices and procedures in place, however their application was not always consistent. Considering the number of services provided and current staff resourcing, a risk based approach to the prioritisation of the review and development of new procedures is recommended. The table below details areas of suggested improvement in relation to policies and procedures examined.

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.1	Risk Management Procedures	Procedures and practices to set out a uniform approach to the identification, assessment, management, reporting and monitoring of risks.	<p>Risk management activities currently undertaken are largely undocumented and are sometimes performed independently within individual departments. Some of these activities may not align with the Shire's Risk Management Policy and Framework, including periodic reporting to the Audit and Risk Committee.</p> <hr/> <p>Improvement: Communicate throughout the organisation, current risk management procedures and processes to assist with routine and consistent applications in accordance with Council policy. A key function of the Audit and Risk Committee should be to review updates to risk reports, as well as to monitor and evaluate risks, particularly where changes occur. Risk reports and updates should be routinely reported and reviewed by the Audit and Risk Committee.</p>
7.2.2	Operational Procedures	To provide direction to staff in the delivery of day-to-day operational tasks, as well as guidance for expected processes, systems, and controls to be maintained.	<p>Procedures are not formalised for some key operational functions throughout the Shire. Workflow process diagrams, checklists and may assist to create a visual representation of a process, clearly identifying key points of control and responsibility to be evidenced and independently reviewed. Where appropriate, these may be complemented by clearly articulated descriptive documented procedures.</p> <hr/> <p>Improvement: Undertake a review of existing operational procedures, and where required develop and implement additional procedures, to provide operational guidance aligned with adopted Council policies and legislation. Procedures should provide for activities not necessarily covered by legislation to communicate expected standards to staff from management. Development of documented procedures and checklists, and / or workflow process diagrams may assist in clearly identifying controls and processes to be followed.</p>

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	Component	Purpose / Goal	Matters Identified / Improvements
7.2.3	Information Required to be Published on Official Local Government Website	Ensure information is published for public information as required by legislation.	<p>At the time of our review, we noted the following information (in addition to other matters noted throughout this report) has not been published on the Shire's official website as required by legislation:</p> <ul style="list-style-type: none"> All local and statewide public notices. <p>Improvement: Ensure information is published on the Shire's official website as required by section 5.96A of the <i>Local Government Act 1995</i> and any other relevant section of the Act.</p>
7.2.4	ICT Security	Procedures and practices to ensure the security of IT information, systems and data.	<p>We noted limited controls in relation to the access to IT systems including physical access to hardware. Some levels of permissions have been established to control network access to software and data, however this is largely undocumented.</p> <p>Improvement: Undertake a comprehensive independent IT security review, document current policies and practices, and implement findings of the review. This review should be undertaken by those with the appropriate expertise, skills, qualifications and credentials. Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.</p>
7.2.5	Annual Report	Ensure the annual report contains all information required by legislation, is accepted by Council and published to the local government website as required.	<p>The 2020-21 annual report adopted on 17 February 2022 has omitted some information required by legislation. The <i>State Records Act 2000</i> requires the annual report to provide information relating to:</p> <ul style="list-style-type: none"> The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once every 5 years; The organisation conducts a record keeping training program; The efficiency and effectiveness of the record keeping training program is reviewed from time to time; and The organisation induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan. <p>Improvement: Ensure future annual reports include all information required by legislation.</p> <p>Management Comment: Annual report requirements to be expanded.</p>

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	Component	Purpose / Goal	Matters Identified / Improvements
7.2.6	Record Keeping Practices	To demonstrate compliance of record keeping systems and practices with legislative requirements.	<p>The Shire's Record Keeping Plan as required by the <i>State Records Act 2000</i>, was last reviewed / updated in 2015. The extension to review the plan (required to be reviewed at least once every five years) expired on 30 June 2022, and at the time of our review an updated / reviewed plan had not yet been prepared.</p> <p>Based on our enquiries with staff, no regular refresher training for the use of the records system currently in place to support and direct staff to the appropriate procedures to save records in accordance with the Shire's record keeping plans and policies. This may increase risks associated with compliance with required record keeping controls. Where compliance with required controls is low, information may become compromised in that deletions, loss and compromised security or confidentiality of records may occur.</p> <p>Improvements: Review systems and processes to ensure currency of the Record Keeping Plan including reviews required to be submitted to the State Records Office, as well as implementation of any improvements noted within the plan, including self evaluated improvements and any actions noted by the State Records Office.</p> <p>Review, update and communicate procedures for the record keeping practices and enforce individual accountability for compliance with established procedures.</p> <p>Management Comment: Record keeping plan currently under review.</p>
7.2.7	Outstanding Purchase Orders	Process to ensure invoices are being processed in a timely manner and in accordance with the purchasing policy.	<p>We did not observe any formal procedures relating to the routine monitoring of and clearance of outstanding purchase orders. Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities.</p> <p>Improvement: Update procedures to include review of the status of outstanding purchase orders as part of end of month processes. Ensure any controls developed are routinely and consistently applied.</p>

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	Component	Purpose / Goal	Matters Identified / Improvements
7.2.8	Electronic Banking Transactions	Process to reduce opportunity for fraudulent activity with electronic banking.	<p>We noted access to the ABA file from the time of generation to the time of upload to the bank is not adequately restricted. We acknowledge the use of EFT Sure to improve security in relation to payments however there is no verification process undertaken to ensure the ABA file is unmodified when uploaded to the bank. The risk of fraudulent manipulation of the ABA file remains despite the use of EFT Sure all be it a fraudulent payment would be required to go to an entity or person registered with EFT Sure.</p> <p>Improvement: Improve controls to minimise the risk of electronic banking details being fraudulently manipulated through secure storage of ABA banking files. Controls should exist to restrict access to these files, and to detect and prevent any unauthorised changes being made.</p>
7.2.9	Trust Fund	Controls to ensure no errors exist in the transactions for the trust fund account.	<p>The trust fund currently includes contributions, bonds and other transactions.</p> <p>Improvement: Remove all funds which are not required by law to be held in the Trust Fund, and transfer to the Municipal Fund, in line with the Office of the Auditor General (OAG) position paper on Accounting for Work Bonds, Building Bonds and Hire Bonds released in July 2019.</p> <p>Management Comment: Currently being actioned.</p>
7.2.10	General Journals	Processed general journals are independently reviewed and approved.	<p>Instances were noted whereby general journals debit expense and credited income which results in an overestimate of both in the financial reporting.</p> <p>Improvement: Develop processes to ensure journals are properly supported, valid and comply with legislation or Australian Accounting Standards before being processed.</p> <p>Management Comment: Whilst management do not disagree with the matter identified with the offsetting of income and expenditure, it does disagree the practice is not allowable by the Australian Accounting Standards.</p>
7.2.11	Rates	Rates are correctly imposed and rate system is properly maintained.	<p>Limited reviews are undertaken of routine annual rating functions performed. Although established procedures guide this process, we did not observe evidence of independent review and verification of rating matrices for accuracy for annual rating processes.</p> <p>Improvement: Update existing systems and procedures to demonstrate appropriate controls and authorisations exist for routine rating functions including interim rating processes and annual rates billing.</p>

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	Component	Purpose / Goal	Matters Identified / Improvements
7.2.12	Overhead & Administration Allocations	To allocate indirect costs in a practical and efficient manner.	<p>A documented process to determine the allocation of indirect costs was not available for our review. From staff representations, current plant allocation rates are currently based on historical estimates. We noted management are currently undertaking a full review of these rates, intended to be finalised before the next annual budget.</p> <hr/> <p>Improvement: Finalise the review of activity based costings to support calculation of overhead and administration allocations.</p>
7.2.13	Operation of Shire Programs & Service Delivery	Systems and procedures to set out guidance for expected processes, systems, and controls to be maintained at Shire facilities.	<p>Limited documented procedures are in place to ensure appropriate controls are applied in the operation of some Shire services, resulting in unilateral unauthorised changes to procedures and a breakdown in key controls. Although the facility is subject to a documented arrangement, the Shire still assumes a high level of risk through employment of staff, acquisition of assets and management of funds under the current arrangement.</p> <hr/> <p>Improvement: Update systems and controls to ensure staff are aware of and understand the control environment required to be adhered to, to assist with legislative compliance etc. and alignment to adopted risk management policy and procedures. Consider alternative arrangements for services where limitations to controls may exist and impede on the Shire in managing these risks.</p> <hr/> <p>Management Comment: As of 26/10/2022 the program relating to this finding has ceased, resulting in removal of this particular risk. Management procedures are intended to be implemented with appropriate authorisations etc, to assist with treating future risks.</p>

7.0 Framework Implementation

7.3 Human Resource Management and Practices

A number of components constitute the Shire's human resource management practices and form an essential element of risk management, internal control and legislative compliance. Each of these elements is examined in the table below.

	Component	Purpose / Goal	Matters Identified / Improvements
7.3.1	Employee Identity and Credentials	Systems and controls for screening of new employee and monitoring existing employees for changes in their circumstances which may impact their employment.	<p>Practices and procedures for verifying employee identity, right to work in Australia, verification of employment history and qualifications are not consistently applied or documented.</p> <hr/> <p>Improvement: Develop, implement and maintain appropriate policies and procedures to reduce the risk of unqualified or unsuitable staff being employed by the Shire, in line with the Western Australian Auditor General's Report in June 2019 relating to Verifying Employee Identity and Credentials.</p>
7.3.2	Payroll Exception Reporting	Procedures to assist with accurate processing of employee entitlements.	<p>The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Staff have advised more formal documentation / checklists are intended to be created to assist with payroll processing, review and authorisation.</p> <hr/> <p>Improvement: Review procedures and controls to define systems documentation and controls for the accurate processing of payroll each fortnight. Details for each employee should be reviewed against individual employment contracts to capture allowances, deductions, entitlements etc, into a master list, with appropriate review and authorisation for changes. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes.</p>

7.0 Framework Implementation

	Component	Purpose / Goal	Matters Identified / Improvements
7.3.3	Leave Entitlements	Procedures to ensure proper recording of leave accruals and entitlements.	<p>We noted some employees with annual leave balances in excess of 200 hours at the time of our review. Employees not taking regular leave may result in increased risk to the Shire, through reduced effectiveness of some internal controls and impact on employee performance where sufficient recreational breaks are not undertaken.</p> <p>Arrangements have been entered into with some employees where annual leave has been permitted to be taken in advance. Procedures to support these arrangements are not adequately formalised or documented.</p> <p>Improvements:</p> <p>Ensure controls exist for the adequate management, planning and monitoring of leave entitlements for employees to reduce current leave balances where required, and to minimise opportunities for future excessive leave entitlements from accruing.</p> <p>To help ensure probity and fairness with considering any applications for leave to be taken advance, procedures should be documented to ensure:</p> <ul style="list-style-type: none"> Parameters to guide the circumstances where applications will be considered; Appropriate authorisations are required prior to employees entering into negative leave balances; and In the event employment is terminated with negative leave balances, arrangements are in place to ensure any funds owing to the Shire are recovered. <p>Management Comment:</p> <p>Three hundred hours has been considered by management as an appropriate measure to manage excessive leave for the Shire. More formalised procedures to be developed to support future controls and approval processes.</p>
7.3.4	Staff Training	To ensure staff have access to ongoing and appropriate training.	<p>Planned and required staff training needs for employees are currently identified and recorded in a central training register. Further value from this initiative can be added through refining the current matrix toward a more formal required staff training structure, applied throughout the organisation.</p> <p>Improvement:</p> <p>Refine the current staff training register to identify staff training needs relevant to each role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications.</p>

7.0 Framework Implementation

7.4 Insurance

At present, the Executive Manager Corporate Services annually reviews the completeness of insurance, which is presented to the Chief Executive Officer for final review. Discussions are also held with the insurers annually and adjustments to policies and insurance levels made as considered appropriate. The insurance values of buildings, plant and equipment are based on the three to five yearly valuations of building assets undertaken by registered valuers.

	Component	Purpose / Goal	Matters Noted / Improvements
7.4.1	Contractor Insurance	Insurance cover maintained by contractors for damage caused when undertaking works for the Shire.	<p>Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.</p> <hr/> <p>Improvement: To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are obtained and held on file prior to award of contracts.</p>

8.0 Framework Evaluation

Developing and implementing systems and procedures for risk management, legislative compliance and internal controls within a Shire can be a time consuming and expensive exercise with the potential to divert resources away from direct services. Considering the level of investment necessary to establish these systems, actions to monitor their effectiveness are an essential practice.

Over time, the relevancy of established controls may change, their purpose may be forgotten, or technology may offer a more efficient or effective way to achieve the initial goal. For these reasons, formal review procedures are required to ensure the resources applied to maintaining these systems, practices and controls are done so in the most efficient way.

Evidence of the monitoring of risk management, internal controls and legislative compliance is sourced from Minutes of Meetings, Registers of Disclosures and reports reviewed.

8.1 Council and Audit and Risk Committee

Regular monthly financial statements and lists of payments, made in the intervening period between each meeting, have been presented to the Council for review, as required by legislation. This provides the basis for high level oversight of the expenditure transactions of the organisation.

	Component	Purpose / Goal	Matters Noted / Improvements
8.1.1	Council and Committee Minutes	Official record of proceedings and decisions.	<p>An officer report presented for consideration at a Council meeting noted an incorrect voting requirement in the agenda report noting a simple majority decision was required rather than an absolute majority. Although the decision was carried unanimously (and effectively by an absolute majority) in this instance, incorrect statutory compliance references in agenda reports may contribute to non-compliant decisions where reliance is based upon the information stated.</p> <p>Our review of minutes highlighted agenda reports relating to several tenders contained information which could identify the value of the consideration being sought by all tenderers. This information is not required to be recorded in the public tender register, and disclosing it in public agenda items may disclose commercially sensitive information submitted by tenderers.</p> <p>Improvements:</p> <p>Update systems and controls for agenda items to ensure correct statutory references are included to allow elected members to understand the legislative environment relating to the item being considered.</p> <p>Review systems and processes to consider information being recorded in public documents does not disclose commercially confident information.</p>

8.0 Framework Evaluation

	Component	Purpose / Goal	Matters Noted / Improvements
8.1.1	Council and Committee Minutes	Official record of proceedings and decisions.	<p>In our limited testing and review of minutes of Council meetings, we noted the following:</p> <ul style="list-style-type: none"> • An instance where some elected members declared an interest in an item to be considered and left the meeting, resulting in an insufficient number of elected members to maintain a quorum. A decision was made by the remaining members to allow members to participate in the consideration of the item, however this was not carried by a simple majority; • A motion was recorded in the minutes (ordinary meeting held 17 March 2022) as being lost, however the vote recorded indicates the motion was carried unanimously; • The minutes of the ordinary meeting held 21 April 2022 records an individual leaving later in the meeting. Regulations require for times for entry/departure during the course of meetings to be recorded in the chronological sequences of the business of the meeting; • Not all attachments to agenda items considered by Council are published in the minutes on the official local government website; and • A decision previously made by Council was reversed (ordinary meeting held 15 July 2021). The notice did not record the motion being supported as required by regulation 10 of the <i>Local Government (Administration) Regulations 1996</i>. <hr/> <p>Improvements:</p> <p>Ensure voting at Council and Committee meetings is performed to comply with section 5.20 of the <i>Local Government Act 1995</i>.</p> <hr/> <p>Ensure minutes of Council meetings are correctly recorded and contain all information required under regulation 11 of the <i>Local Government (Administration) Regulations 1996</i>.</p> <hr/> <p>Review procedures to ensure all attachments supporting the minutes are included in the official minutes, and the minutes are published on the official local government website.</p> <hr/> <p>Update and maintain systems and processes for changes or revocations to previous decisions of Council to be correctly considered and treated as required by legislation.</p>

8.0 Framework Evaluation

	Component	Purpose / Goal	Matters Noted / Improvements
8.1.2	Annual Electors' Meetings	To consider decisions made at electors' meetings.	<p>The minutes of the annual meeting of electors' held in March 2022 were confirmed by Council as a true and correct record at the Council meeting held in April 2022. Minutes of this meeting should only be received by Council, as well as considering any motions carried at electors meetings, and then confirmed as a true and correct record at the next meeting of electors.</p> <hr/> <p>Improvement: Update systems and controls to ensure minutes are received by Council and any decisions made at electors' meetings are considered in accordance with section 5.33 of the <i>Local Government Act 1995</i>.</p>

8.0 Framework Evaluation

8.2 Strategic and Operational Registers

A number of registers are maintained by the Shire. The table below details areas for possible improvement in relation to these registers.

	Register	Purpose / Goal	Matters Identified / Improvements
8.2.1	Risk Register	Provide a record of risk breaches and remedial action taken.	<p>A risk register was not available for our inspection to reflect identified risks, and if they have been adequately treated.</p> <p>Improvement: Maintaining risk registers for all identified risks is important to help ensure appropriate recording and communication of high rated risks, along with providing a record to enable the verification of whether treatment plans have appropriately reduced the risk. Routine (at least quarterly) review of the risk register is required to assist in ensuring identified risks are adequately treated.</p>
8.2.2	Tender Register	Statutory register of tenders called.	<p>Inspection of the register noted the inclusion of some procurement activities which were not tenders, but rather requests for quotations. Procurement processes which are not tenders should be maintained separate to the tender register.</p> <p>Improvement: Ensure the tender register contains only the information required to comply with Regulation 16 & 17 of the <i>Local Government (Functions and General) Regulations 1996</i> for future tenders called.</p>
8.2.3	Financial Interest Register	Records details required under the Act relating to financial circumstances of relevant persons.	<p>We noted a primary return was completed for a relevant person, which was completed more than three months after the documented start date.</p> <p>Inspection of the register of financial interests noted some returns incomplete or incorrect information. This included:</p> <ul style="list-style-type: none"> • An incorrect start date on a primary return; • Blank fields / incomplete return date on an annual return; and • Blank start date on a primary return. <p>These returns were acknowledged and filed as required by legislation.</p> <p>Improvements: Ensure systems and procedures are in place to obtain all returns required under the <i>Local Government Act 1995</i>. Undertake necessary actions to rectify and report this matter as required.</p> <p>Establish procedures to ensure all primary and annual returns are properly completed at the time of providing acknowledgement of receipt of the returns.</p>

8.0 Framework Evaluation

	Register	Purpose / Goal	Matters Identified / Improvements
8.2.4	Delegation Register	Statutory register of delegations of authority.	<p>A review/amendment history is not currently recorded within the delegations register.</p> <hr/> <p>Our testing identified a number of issues with several delegations. We noted common occurrences where:</p> <ul style="list-style-type: none"> • The delegation replicates relevant legislation; • The delegation is not a decision or power of Council; and • The delegation contains information not aligned with relevant current legislation. <hr/> <p>Our testing noted a delegation made in writing which was not recorded in the register of delegations as required by legislation.</p> <hr/> <p>Improvements: Following review of Delegations by Council, update the latest 'history' date on each delegation to provide an accurate record of when the delegation was reviewed, amended and adopted.</p> <hr/> <p>Review and update the delegations register to ensure delegations are appropriate and are consistent with relevant legislation.</p> <hr/> <p>Review the register of delegations to ensure all delegations made to the CEO and employees are correctly recorded as required by section 5.46(1) of the <i>Local Government Act 1995</i>.</p>
8.2.5	Contracts Register	Provide a record of contracts entered into by the Shire.	<p>A contracts register has been established, however it does not provide information detailing the status of contracts held by the Shire.</p> <hr/> <p>Improvement: Maintain a register to record details of all contracts (current and expired) and their status in a form to assist with ensuring contracts are monitored and actioned as required and reflecting the value of the contracts.</p>
8.2.6	Register of Hazardous Materials	Provide a record of properties under the Shire's control containing hazardous materials.	<p>A register of hazardous materials was not available for our inspection, to reflect properties under the control of the Shire which may contain hazardous materials such as asbestos, and if associated risks have been adequately treated.</p> <hr/> <p>Improvement: Develop and maintain a register to record details of hazardous materials, such as asbestos, for properties under the control of the Shire.</p>

8.0 Framework Evaluation

	Register	Purpose / Goal	Matters Identified / Improvements
8.2.7	Grants Register	Register of grants to provide high level monitoring of compliance with grant conditions.	<p>A register of grants being managed by the Shire was not available for our review. Understanding the current status of grants (as well as the number of grants currently being managed by the Shire) may assist in assessing the risks of undertaking additional programs, performance with current programs (e.g. where programs are not efficiently delivered) and detecting any issues or non compliance in a timely manner for appropriate action.</p> <hr/> <p>Improvement: Maintain a register of grants register of grants to evidence the routine review of status, compliance and performance of grants being managed by the Shire.</p>

8.3 Annual Compliance Audit Returns (CAR)

Returns have been completed on a self-assessment basis and approved by the Audit Committee and Council each year. The CAR was completed in house by staff for the 2019, 2020 and 2021 return periods. Non compliance was noted in the 2019 return in relation to integrated planning and reporting. In 2021 non compliance was noted relating to receipt and consideration of the audit report, as the report was not received prior to the December 2021 ordinary meeting of Council. These matters were reported to the Audit Committee and to Council, with improvements noted within the agenda report attachment to address matters identified.

8.4 Complaint Handling

Community complaints are received by administration staff and allocated to the relevant manager to address. Responsibility for the routine follow up of complaints to ensure they have been adequately addressed remain with the manager who has been allocated the complaint.

	Component	Purpose / Goal	Matters Noted / Improvements
8.4.1	Community Complaints Procedures	Procedures for the recording handling and resolution of community complaints.	<p>A customer complaints register is not currently maintained to follow up and ensure all complaints are adequately addressed. This type of register may assist with alignment to the requirements of the complaints handling policy.</p> <hr/> <p>Improvement: To help ensure all complaints are adequately monitored, reported and resolved, a register of customer complaints received should be maintained and systems and processes should ensure staff are aware of their obligations in accordance with adopted policies.</p>

8.0 Framework Evaluation

8.5 Audit Practices

The 2018-19 and 2019-20 reporting periods were audited by an independent external auditor, with the 2020-21 period audited by the Office of the Auditor General (OAG). The 2018-19 and 2019-20 audit reports noted the operating surplus and asset sustainability ratios had been below the benchmark set by the Department of Local Government, Sport and Cultural Industries (DLGSC) standard for three years and indicated a significant adverse trend to the financial position of the Shire. A significant adverse trend was also noted in 2019-20 for the asset renewal funding ratio, as well as the Asset Sustainability Ratio having been below the benchmark set by DLGSC for three years. Reports on actions to be taken to improve these significant matters raised were prepared and considered as required by legislation.

The table below details areas for possible improvement in relation to audit practices.

Component	Purpose / Goal	Matters Noted / Improvements
8.5.1 Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	<p>Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.</p> <hr/> <p>Improvement: We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.</p>

8.0 Framework Evaluation

8.6 Review required to be undertaken by the CEO

The CEO is required to undertake reviews of systems and procedures of the local government. We noted not all recommendations from the prior reviews have been full implemented. These recommendations have been included within this report.

9.0 Other Matters

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Appendix A – Financial Management Systems Review

The following reviews were undertaken to evaluate the appropriateness and effectiveness of financial management system controls:

System	Description
Bank reconciliation and petty cash management	Examination of procedures and review of maintenance and management practices undertaken by staff
Trust funds	Examination of trust funds to determine proper accountability in the Shire's financial management system and compliance with regulatory requirements
Receipts and receivables	Examination of end of day banking procedures to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting
Rates	<p>The Shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger. We randomly selected and tested rate notices which included:</p> <ul style="list-style-type: none"> • sighting the notices; • re-performing the calculations; • ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as per adopted budget; • ensuring the rate system is properly updated; and • checking proper posting to the general ledger
Purchases, payments and payables (including purchase orders)	<p>Random selection of payment transactions to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The Shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.</p> <p>We are aware of many incidents of payment scams/frauds within the local government industry during recent years. As a consequence of this activity, we have had a specific focus on the controls around the changes to supplier details within the EFT payment system</p>
Payroll	<p>A sample of eight employees were randomly selected from four pay runs and detailed testing of each employee's pay was performed to help ensure:</p> <ul style="list-style-type: none"> • the employee existed; • the correct rate of pay was used; • non-statutory deduction authorities are on hand; • time sheets were properly completed and authorised; • hours worked were properly authorised; and • allocations were reasonable and correctly posted <p>The Shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled</p>
Credit card procedures	<p>A review of the Shire's credit card procedures was performed to determine if adequate controls were in place. We randomly selected and tested credit card transactions to determine whether they are legitimate and usual in the context of the Shire's operations. This included:</p> <ul style="list-style-type: none"> • sighting tax invoices; • ascertaining whether the transaction is for bona fide Shire business; and • determining whether transactions are in line with the Shire's policy.

Appendix A – Financial Management Systems Review

System	Description
Fixed assets (including depreciation, acquisition, and disposal of property)	<p>The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined. A sample of asset additions and disposals were judgmentally selected, and testing performed to ensure:</p> <ul style="list-style-type: none"> • the tax invoices existed; • correct posting to the general ledger; • fixed assets register was promptly updated; and • classification of assets was correct. <p>In addition, a sample of four assets were judgmentally selected and testing performed to ensure the depreciation rates used are in line with the Shire's policy</p>
Cost and administration allocation	The Shire's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed
Financial reports controls	The format of the annual report, annual financial report and monthly financial reports were reviewed for compliance with legislative requirements
Budget and budget review	The 2021-22 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements
Borrowings	Reconciliation of borrowings to the WATC loan schedules were examined
Inventory	Inventory reconciliations and stocktake procedures were examined

Appendix B – Council Policies Examined

The Council Policies examined as part of the review were as follows:

Policy Topic (manual dated 17 September 2021, supplied for review July 2022)

1. MEMBERS OF COUNCIL	
1.1	Deputations of Council
1.2	Delegates Moving Motions at Association Conferences
1.3	WALGA – Nominations to Boards and Committees
1.4	Use of Councils Common Seal
1.5	Elected Member Entitlement
1.6	Media Policy
1.8	Disruptive Behaviour at Council Meetings
1.9	Councillor iPad Policy
1.10	Related Party Disclosures
1.11	Council Forum/Briefing Session
1.12	Induction of Councillors
1.13	Continuing Professional Development of Council Members
1.14	Attendance at Events and Functions
1.15	Risk Management Policy
2. BUSHFIRE	
2.1	Use of Council Equipment
2.2	Harvest & Vehicle Movement Bans
2.3	Brigade Membership Forms
2.4	Bush Fire Committee Advisory Committee Policy
3. FINANCE	
3.1	Asset Capitalisation and Depreciation
3.1A	Disposal of Assets
3.2	Surplus Funds Investment
3.3	Resourcing Employee Entitlements
3.4	Reserve Portfolio Rationale
3.5	Purchasing and Tendering Policy
3.5A	Regional Price Preference
3.6	Signing of Cheques
3.7	Recovery of Fines and Costs from Sundry Debtors
3.8	Se of Council Credit Card
3.9	Rates and Charges Recovery Policy (Including Sewerage Charges Financial Hardship Policy)
3.10	Use of Shire Facilities by Service Providers
3.11	Timely Payment of Supplier
3.12	COVID-19 Financial Hardship
3.13	Discretionary Capital Expenditure – Business Case Requirements

Appendix B – Council Policies Examined

4. LAW, ORDER AND PUBLIC SAFETY

- 4.1 Development of Heritage Precincts
- 4.2 Buildings on Residential Town Blocks
- 4.3 Advertising and Directional Signs
- 4.4 Maintenance of Buildings under Council Control
- 4.5 Swimming Pool Usage
- 4.6 Outbuildings in Residential and Townsite Zoned Areas
- 4.7 Sea Containers and Other Similar Storage Structures
- 4.8 Mining Tenements
- 4.9 Transportable Dwellings and Additional Rural/Mining Dwellings

5. ENGINEERING

- 5.1 Crossovers
- 5.2 Heavy Haulage on Local Roads
- 5.3 Private Works
- 5.4 Road Building Material Gravel
- 5.5 Traffic Intersection Management Plan (Private Haul Roads Intersecting With Roads under Council Control)
- 5.6 Roadside Memorials
- 5.7 Stock on Council Road Reserves
- 5.8 Road Works on Council Roads
- 5.9 Plant Replacement
- 5.10 Road Crossings-Drainage
- 5.11 Council Housing-Bonds

6. GENERAL ADMINISTRATION

- 6.1 Reserves- Notifications to Surrounding Landowners
- 6.2 Council Operated Standpipes / Mt Hampton Dam and Dulyalbin Tank Facility
- 6.3 Complaints Handling
- 6.4 Assistance to State Representatives
- 6.5 Inward Correspondence
- 6.6 Funding Submissions
- 6.7 Community Engagement Policy
- 6.8 Asset Management Policy
- 6.9 Community Funding Program
- 6.10 Rural Landfills

Appendix B – Council Policies Examined

7. STAFF POLICY MANUAL (adopted 17 September 2020, supplied for review July 2022)

- 7.1 Occupational Health & Safety
- 7.2 Employee Benefits
- 7.3 Gratuity Payments to Council Employees / Recognition of Long and Outstanding Service
- 7.4 Acting Chief Executive Officer and Senior Employees
- 7.5 Awards - Salaries & Wages Representation
- 7.6 Harassment in the Workplace
- 7.7 Smoke Free
- 7.8 Equal Employment Opportunity
- 7.9 Media Policy 18-21
- 7.10 Use of Local Government Equipment
- 7.11 Motor Vehicle Use
- 7.12 Council Staff Christmas Function
- 7.13 Duty of Confidentiality
- 7.14 CEO Performance Review
- 7.15 Emergency Services Leave
- 7.16 Drug and Alcohol Testing
- 7.17 Employee Training and Development
- 7.18 Electronic Information and Security
- 7.19 Employee iPad Policy
- 7.20 Grievances, Investigations & Resolutions
- 7.21 Disciplinary Action Policy

Appendix C – Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Strategic Community Plan	2020-2030
Corporate Business Plan	2022-2026
Asset Management Plan	2018
Workforce Plan	2020-2030
Yilgarn Emergency Plan	2022
Workforce Plan	2020-2030
Code of Conduct – Elected Members	February 2021
Code of Conduct – Employees (draft)	August 2021
Record Keeping Plan	Approved by State Records Office 20 March 2015
Yilgarn OHS Safety Manual	2021
Annual Report	2018-19, 2019-20 & 2020-21

Appendix D – Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Register
Gifts Register
Delegation Register (adopted April 2022)
Financial Interests Register
Official Complaints Register
Food Registration / Eating Houses Register
Regulatory Inspections Register
Cemeteries Register
Employee Licences and Certifications Register
Swimming Pool Inspection Register

Appendix E – Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

Reviewing whether the local government has an effective risk management system and material operating risks to the local government are appropriately considered;

Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;

Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:

- potential non-compliance with legislation, regulations and standards and local government's policies*
- important accounting judgements or estimates prove to be wrong*
- litigation and claims*
- misconduct, fraud and theft*
- significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*

Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported;

Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;

Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;

Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;

Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;

Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and

Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- a) Monitoring compliance with legislation and regulations*
- b) Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*
- c) Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*

Appendix E – Operational Guidelines

Legislative Compliance (continued)

- d) *Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*
- e) *Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*
- f) *Reviewing management disclosures in financial reports of the effect of significant compliance issues*
- g) *Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*
- h) *Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*
- i) *Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*
- j) *Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

Internal controls are systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations.

These systems not only relate to accounting and reporting but also include communication processes both internally and externally, staff management and error handling.

Operational Guidelines prepared by the Department of Local Government and Communities (Audit in Local Government number 09 September 2013) provide the background to Internal Controls in the context of this review as follows:

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

- a) *integrity and ethics;*
- b) *policies and delegated authority;*
- c) *levels of responsibilities and authorities;*
- d) *audit practices;*
- e) *information system access and security;*
- f) *management operating style; and*
- g) *human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Appendix E – Operational Guidelines

Internal Controls (continued)

Aspects of an effective control framework will include:

- a) delegation of authority;*
- b) documented policies and procedures;*
- c) trained and qualified employees;*
- d) system controls;*
- e) effective Policy and process review;*
- f) regular internal audits*
- g) documentation of risk identification and assessment; and*
- h) regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

- a) separation of roles and functions, processing and authorisation;*
- b) control of approval of documents, letters and financial records;*
- c) comparison of internal data with other or external sources of information;*
- d) limit of direct physical access to assets and records;*
- e) control of computer applications and information system standards;*
- f) limit access to make changes in data files and systems;*
- g) regular maintenance and review of financial control accounts and trial balances;*
- h) comparison and analysis of financial results with budgeted amounts;*
- i) the arithmetical accuracy and content of records;*
- j) report, review and approval of financial payments and reconciliations; and*
- k) comparison of the result of physical cash and inventory counts with accounting records.*

Appendix F – Improvements Identified

Risk Area	Prioritised action required
Design – Policies	6.2.7 Purchasing and Tendering Policy 3.5 6.2.20 Council Staff Policy Manual 6.2.25 Council Staff Policy 7.21 Grievances, Investigations and Resolutions
Implementation – Strategic and Operational Plans	7.1.5 Business Continuity Disaster Recovery Plan 7.1.2 ICT Strategic Plan
Implementation – Operational and Financial Procedures	7.2.1 Risk Management Procedures 7.2.6 Record Keeping Practices 7.2.8 Electronic Banking Transactions 7.2.13 Operation of Shire Programs & Service Delivery
Implementation – Human Resource Management and Practices	7.3.1 Employee Identity and Credentials 7.3.3 Leave Entitlements
Implementation – Insurance	None
Evaluation – Council and Audit and Risk Committee	None
Evaluation – Strategic and Operational Registers	8.2.3 Financial Interest Register 8.2.4 Delegation Register 8.2.5 Contracts Register
Evaluation – Complaint Handling	None
Evaluation – CEO Reviews	None
Evaluation – Audit Practices	None

Appendix F – Improvements Identified

Risk Area	Planned action required
Design – Policies	6.2.1 Elected Members Entitlements Policy 1.5 6.2.2 Councillor Ipad/Tablet Policy 1.9 6.2.3 Continuing Professional Development of Council Members Policy 1.13 6.2.4 Attendance at Events and Functions Policy 1.14 6.2.5 Asset Capitalisation and Depreciation Policy 3.1 6.2.6 Disposal of Assets Policy 3.1A 6.2.8 Use of Council Credit Card Policy 3.8 6.2.9 Rates and Charges Recovery Policy (Including Sewerage Rates Financial Hardship Policy) 3.9 6.2.10 Covid-19 Financial Hardship Policy 3.12 6.2.11 Building on Residential Townsite Lots Policy 4.2 6.2.12 Council Housing – Bonds Policy 5.11 6.2.13 Complaints Handling Policy 6.3 6.2.14 Rural Landfills Policy 6.10 6.2.15 Policy Review 6.2.16 Legislative Compliance Policy 6.2.17 Internal Control Policy 6.2.18 General Policy Actions 6.2.19 Policy Reference to Legislation and External Information 6.2.20 Council Staff Policy Manual 6.2.22 Council Staff Policy 7.4 Gratuity Payments to Council Employees / Recognition of Long and Outstanding Service 6.2.23 Council Staff Policy 7.10 Media 6.2.24 Council Staff Policy 7.15 CEO Performance Review
Implementation – Strategic and Operational Plans	7.1.1 Asset Management Plan 7.1.2 Long Term Financial Plan 7.1.3 Workforce Plan 7.1.4 Code of Conduct for Employees
Implementation – Operational and Financial Procedures	7.2.2 Operational Procedures 7.2.3 Information Required to be Published on Official Local Government Website 7.2.4 ICT Security 7.2.5 Annual Report 7.2.6 Record Keeping Practices 7.2.7 Outstanding Purchase Orders 7.2.10 Trust Fund 7.2.11 General Journals 7.2.12 Rates 7.2.13 Overhead & Administration Allocations 7.2.15 Contract Management
Implementation – Human Resource Management and Practices	7.3.2 Payroll Exception Reporting 7.3.4 Staff Training
Implementation – Insurance	7.4.1 Contractor Insurance

Appendix F – Improvements Identified

Risk Area	Planned action required
Evaluation – Council and Audit and Risk Committee	8.1.1 Council and Committee Minutes 8.1.2 Annual Electors' Meetings
Evaluation – Strategic and Operational Registers	8.2.1 Risk Register 8.2.2 Tender Register 8.2.6 Register of Hazardous Materials Register 8.2.7 Grants Register
Evaluation – Complaint Handling	8.4.1 Community Complaints Procedures
Evaluation – CEO Reviews	None
Evaluation – Audit Practices	8.5.1 Internal Audit

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MOORE

Attachment 9.1.2

Compliance Audit Return 2022

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A		Nicholas Warren
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A		Nicholas Warren
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A		Nicholas Warren
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A		Nicholas Warren
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Nicholas Warren

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Nicholas Warren
2	s5.16	Were all delegations to committees in writing?	N/A		Nicholas Warren
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A		Nicholas Warren

4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Nicholas Warren
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A		Nicholas Warren
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes		Nicholas Warren
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	No	Minutes lists voting requirements as "Simple Majority", however resolution was carried 7/0. Officer oversight, noted for future delegation decisions	Nicholas Warren
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Nicholas Warren
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Nicholas Warren
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Nicholas Warren
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Nicholas Warren
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes		Nicholas Warren
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes		Nicholas Warren

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	No occurrences	Nicholas Warren
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required the Local	N/A		Nicholas Warren
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes		Nicholas Warren
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Nicholas Warren
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes		Nicholas Warren
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Nicholas Warren
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes		Nicholas Warren
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes		Nicholas Warren
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove	Yes		Nicholas Warren

		from the register all returns relating to that person?			
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Nicholas Warren
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes		Nicholas Warren
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Nicholas Warren
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes		Nicholas Warren
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Nicholas Warren
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Nicholas Warren
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Nicholas Warren

17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	N/A		Nicholas Warren
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Adopted 18 February 2021, Resolution 32/2021 carried by Absolute Majority 7/0	Nicholas Warren
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A		Nicholas Warren
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes		Nicholas Warren
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.51A(1) of the Local Government Act 1995?	Yes		Nicholas Warren

Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	Disposed of land to agent of the Crown, Dept of Communities and Main Road (acquisition)	Nicholas Warren
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A		Nicholas Warren

Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes		Nicholas Warren
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A		Nicholas Warren
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes		Nicholas Warren

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Carried by Absolute Majority, October 2021	Nicholas Warren
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A		Nicholas Warren

3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	No	Auditor General has yet to complete the audit process	Cameron Watson
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Pending	Auditor General has yet to complete the audit process	Cameron Watson
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Pending	Auditor General has yet to complete the audit process	Cameron Watson
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	Pending	Auditor General has yet to complete the audit process	Cameron Watson
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Pending	Auditor General has yet to complete the audit process	Cameron Watson

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 18/06/2020 Reviewed 15/09/2022	Nicholas Warren

2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 17/03/2022	Cameron Watson
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes		Cameron Watson

Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes		Nicholas Warren
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Nicholas Warren
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A		Nicholas Warren
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		Nicholas Warren
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Nicholas Warren

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO appointed at Ordinary Council Meeting February 2021	Nicholas Warren

2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes		Nicholas Warren
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes		Nicholas Warren
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Nicholas Warren

Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Pending	Review undertaken by Moore Australia in July 2022. Endorsement by Audit Committee to be combined with annual audit, though delays with Auditors and OAG have pushed back meeting to Feb 2023 at the earliest.	Nicholas Warren
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Pending	Review undertaken by Moore Australia in July 2022. Endorsement by Audit Committee to be combined with annual audit, though delays with Auditors and OAG have pushed back meeting to Feb 2023 at the earliest.	Nicholas Warren
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A		Nicholas Warren

4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Adopted at Ordinary Meeting on 17 September 2020	Nicholas Warren
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes		Nicholas Warren
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Adopted at Ordinary Meeting on 17 September 2020	Nicholas Warren
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes		Nicholas Warren
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes		Cameron Watson
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Cameron Watson

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Nicholas Warren
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts	Yes		Nicholas Warren

		for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?			
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes		Nicholas Warren
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Nicholas Warren
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Nicholas Warren
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes		Nicholas Warren
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Nicholas Warren
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Nicholas Warren
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Nicholas Warren

10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Nicholas Warren
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	No expressions of interest sought.	Nicholas Warren
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Nicholas Warren
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Nicholas Warren
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A		Nicholas Warren
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?	N/A	No panel of pre-qualified suppliers called.	Nicholas Warren
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Nicholas Warren
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to	N/A		Nicholas Warren

		a tender were a reference to a pre-qualified supplier panel application?			
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A		Nicholas Warren
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Nicholas Warren
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Nicholas Warren
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Nicholas Warren
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes		Nicholas Warren

Attachment 9.1.4

LGE 028

Mr Nic Warren
Chief Executive Officer
Shire of Yilgarn
PO Box 86
SOUTHERN CROSS WA 6426

Dear Mr Warren

Local Government Ordinary Election: 2023

The next local government ordinary elections are being held on 21 October 2023. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2023/2024 budget preparations.

The estimated cost for the 2023 election if conducted as a postal ballot is \$15,000 inc GST, which has been based on the following assumptions:

- 700 electors
- response rate of approximately 60%
- 3 vacancies
- count to be conducted at the offices of the Shire of Yilgarn
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$150 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. For example, if under the amendments your local government will be required to conduct a mayoral/presidential election this has been included.

Some local governments may also note an increase in costs from their 2021 ordinary costs. These include increases arising from inflation in recent years affecting salaries for Returning Officers and other staff, printing and packaging costs as well as the increase in postage announced by Australia Post. Additional costs from the Commission have been included arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Yilgarn in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Yilgarn also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Yilgarn in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely

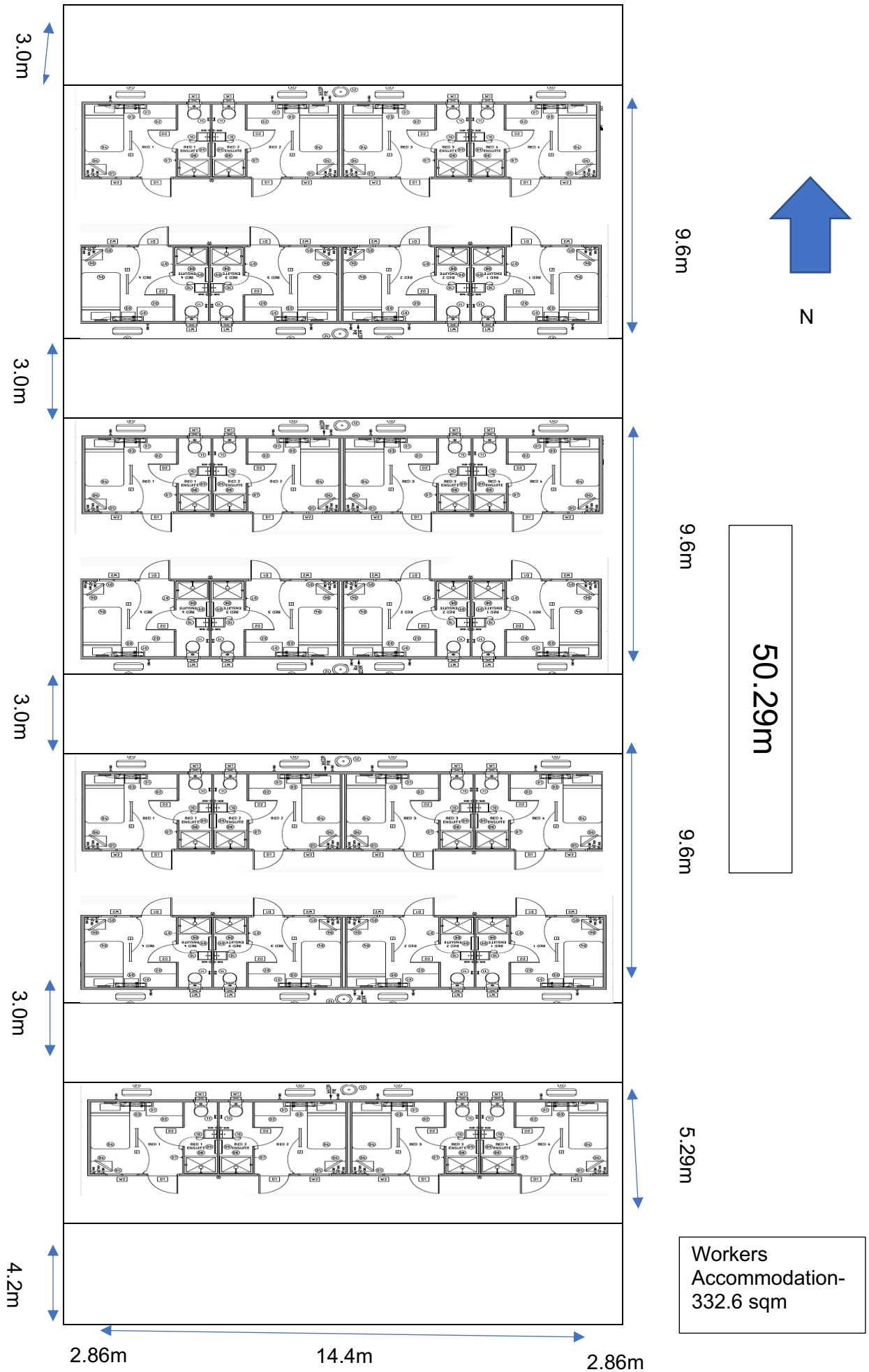


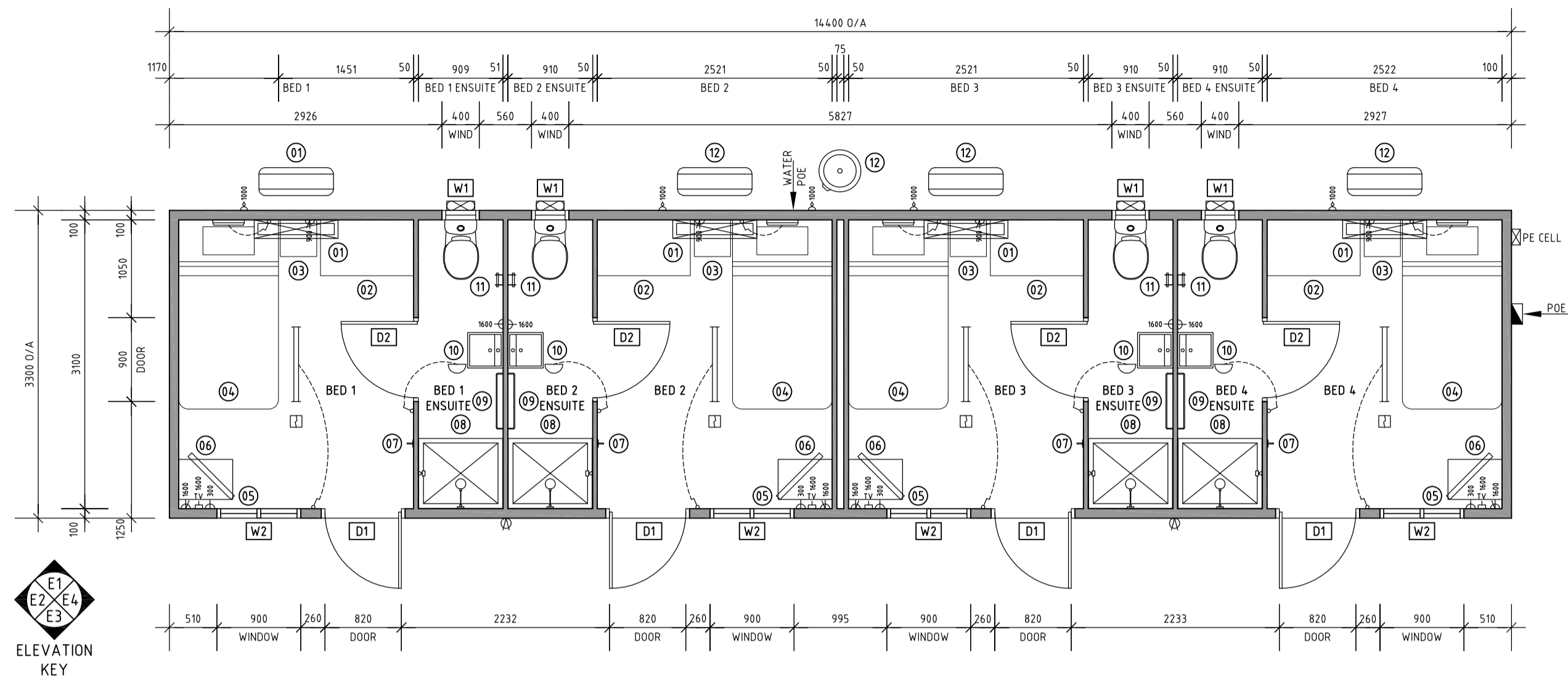
Robert Kennedy
ELECTORAL COMMISSIONER

9 February 2023

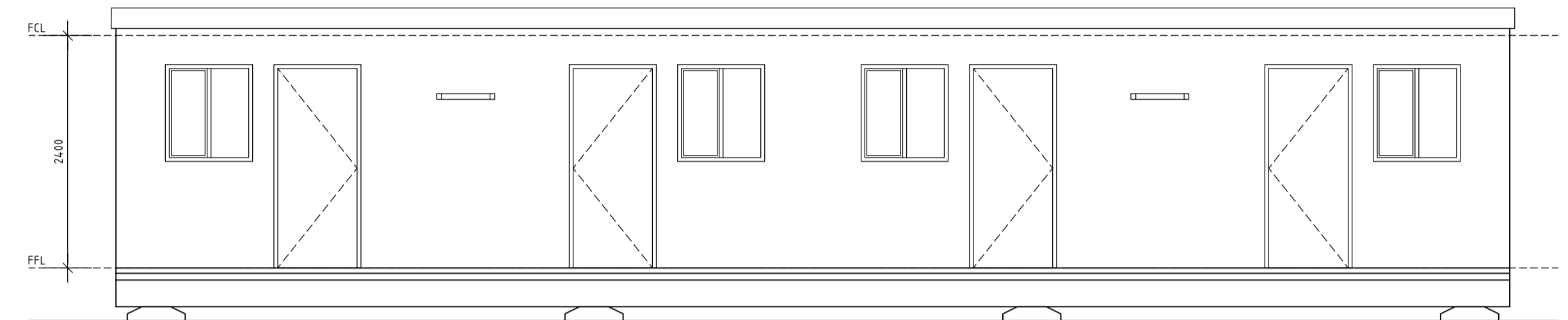
20.12 m

Lot 72, 15 Williamson street, Marvel Loch. (50.29m x 20.12m)





FLOOR PLAN
SCALE 1:50 @ A1 SIZE



ELEVATION E1
SCALE 1:50 @ A1 SIZE

FIXTURES AND FURNISHINGS SCHEDULE:

SYMBOL:	DESCRIPTION:
Ⓚ1	2.4kW REVERSE CYCLE SPLIT SYSTEM AIR CONDITIONER, CONDENSER TO BE FITTED ON-SITE BY OTHERS
Ⓚ2	800 WIDE x 500 DEEP x 1800 HIGH WARDROBE WITH RAIL
Ⓚ3	395 x 390 x 590 3 DRAW BEDSIDE TABLE
Ⓚ4	MINE SPEC. KING SIZE SINGLE ENSEMBLE BED
Ⓚ5	32 INCH WALL MOUNTED TV AND BRACKET
Ⓚ6	115L BAR FRIDGE
Ⓚ7	CHROME FINISHED ROBE HOOK
Ⓚ8	900 x 750 MOULDED FIBREGLASS SHOWER CUBICLE C/W, SHOWER TAPS, SHOWER HEAD AND PLASTIC CURTAIN
Ⓚ9	600 LONG TOWEL RAIL
Ⓚ10	STAINLESS STEEL SINGLE WALL MOUNTED BASIN WITH MIXER AND MIRROR SHAVING CABINET
Ⓚ11	TOILET PLAN W/DUAL FLUSH CISTERN AND CHROME FINISHED TOILET PAPER HOLDER
Ⓚ12	250L HWS RHEEM ELEC, INSTALLED ON-SITE BY OTHERS
D1	2040 HIGH x 820 WIDE METAL CLAD EXTERNAL DOOR WITH ENTRANCE LEVER DOOR HANDLE AND CABIN HOOK
D2	2040 HIGH x 820 WIDE INTERNAL PANEL DOOR WITH PRIVACY DOOR LOCKSET
W1	1000 HIGH x 900 WIDE ALUMINIUM FRAMED, POWDERCOATED FINISH SLIDING WINDOW C/W FLYSCREEN, KEY LOCK AND BLOCKOUT CURTAINS
W2	400 HIGH x 400 WIDE ALUMINIUM FRAMED, POWDERCOATED FINISH OBSCURE WINDOW C/W FLYSCREEN

ELECTRICAL AND COMMS SCHEDULE:

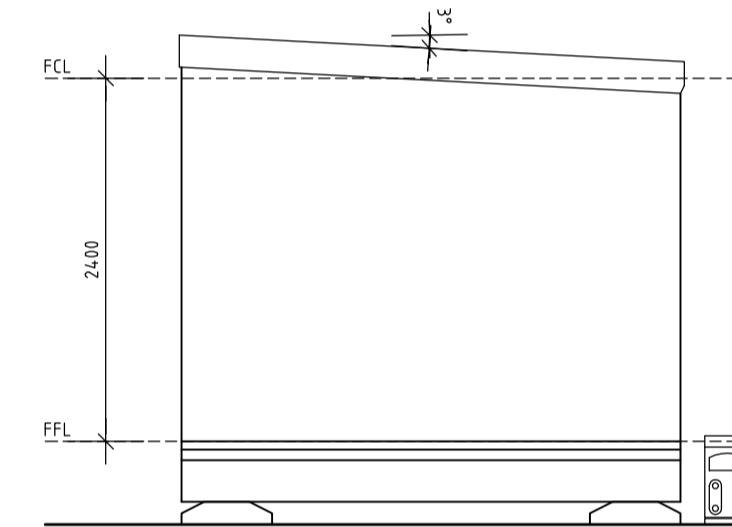
SYMBOL:	DESCRIPTION:
Ⓜ	GPO 10 AMP SINGLE - HEIGHT SHOWN ON PLAN
Ⓜ	GPO 10 AMP 2 GANG - HEIGHT SHOWN ON PLAN
Ⓜ	GPO 10 AMP 4 GANG - HEIGHT SHOWN ON PLAN
Ⓜ	TELEVISION AERIAL POINT
Ⓜ	COMMS/DATA POINT
Ⓜ	1 GANG SWITCH
Ⓜ	2 GANG SWITCH
Ⓜ	ISOLATOR WATERPROOF - HEIGHT SHOWN ON PLAN
Ⓜ	HARD WIRED AND INTERCONNECTED WITH FIRE ALARM SMOKE DETECTOR WITH BATTERY BACKUP
Ⓜ	WEATHERPROOF LED EXTERNAL LIGHT
Ⓜ	LED BATTEN LIGHT FITTING
Ⓜ	OYSTER LED LIGHT FITTING
Ⓜ	LED READING LIGHT
Ⓜ	WALL MOUNTED EXHAUST FAN WITH SELF CLOSING LOUVRES
Ⓜ	ELECTRICAL DISTRIBUTION BOARD
Ⓜ	ELECTRICAL POINT OF ENTRY
Ⓜ	WATER POINT OF ENTRY
Ⓜ	10A WEATHERPROOF PHOTO ELECTRIC CELL

FINISHES SCHEDULE:

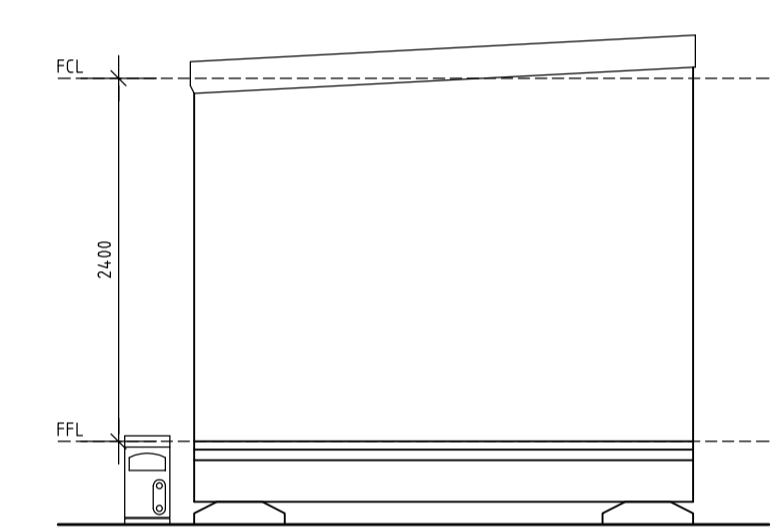
FLOOR COVERING	6mm PLANK VINYL
WALL CLADDING - EXTERNAL	100mm ASKIN PANEL
WALL LINING - INTERNAL	50mm ASKIN PANEL
CEILING LINING - INTERNAL	150mm ASKIN PANEL
ROOF SHEETING	0.42mm BMT SUPERDECK ROOFING

COLOUR SCHEDULE (TBA):

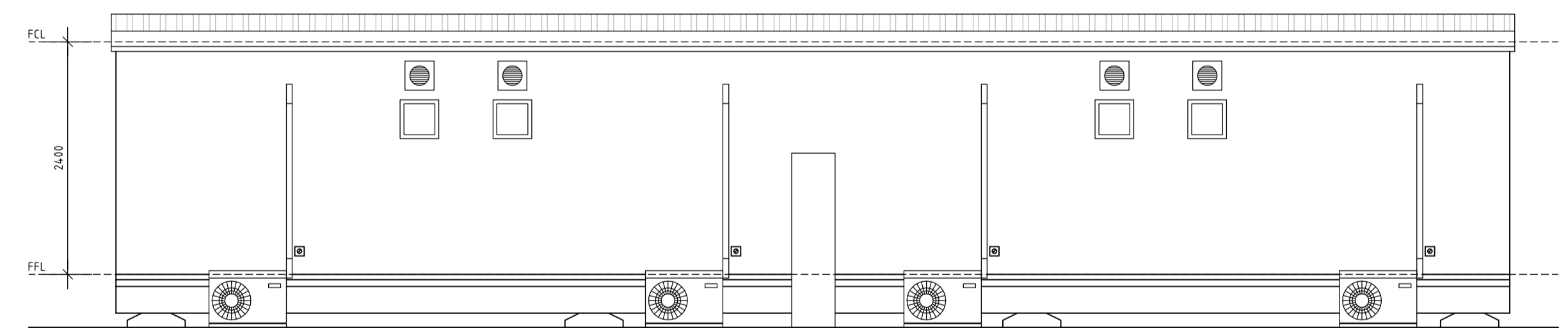
EXTERNAL PANEL	:
INTERNAL PANEL	:
EXTERNAL FLASHINGS	:
WINDOW FRAMES	:
EXTERNAL DOORS & FRAMES	:
INTERNAL DOORS & FRAMES	:
ROOF SHEETS	:



ELEVATION E2
SCALE 1:50 @ A1 SIZE



ELEVATION E4
SCALE 1:50 @ A1 SIZE



ELEVATION E3
SCALE 1:50 @ A1 SIZE

DESIGN CRITERIA:
WIND LOAD IN ACCORDANCE WITH AS1170:2002
REGION A - TERRAIN CATEGORY 2
BUILDING CLASS - 1B

ED
Elite Drafting
ABN: 37 118 751 639
EMAIL: elitedrafting@gmail.com
TEL: 0434-850-522

REV	BY	DATE	REVISIONS DESCRIPTION

15 Williamson St, Marvel Loch
4 PERSON ACCOMMODATION DONGA 14.4m x 3.3m
GENERAL ARRANGEMENT PLAN, ELEVATIONS, SPECIFICATION

SCALE	1:50 @ A1 SIZE
DRAWING No	REV
A01	-
PROJECT NAME	
CAD NAME	

Attachment 9.1.10





SHIRE OF YILGARN

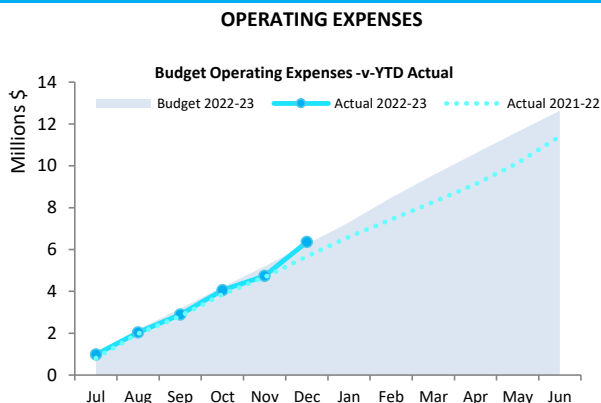
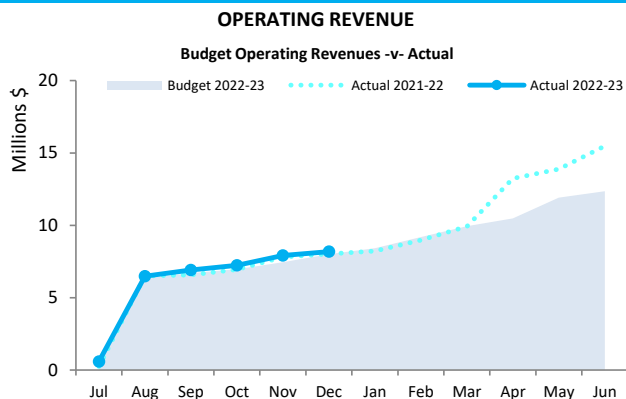
**MONTHLY FINANCIAL STATEMENTS
FOR THE MONTH ENDED 31 DECEMBER 2022**



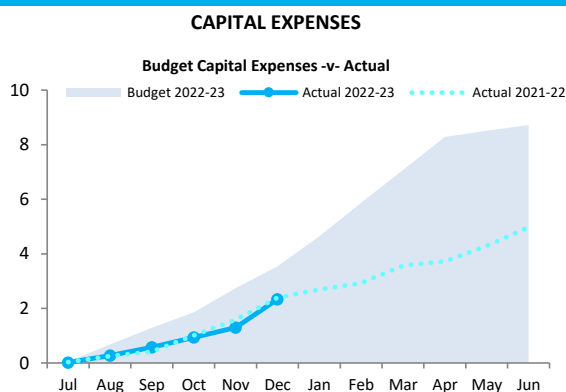
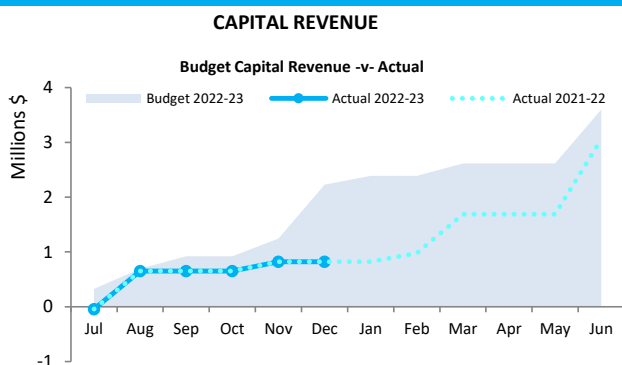
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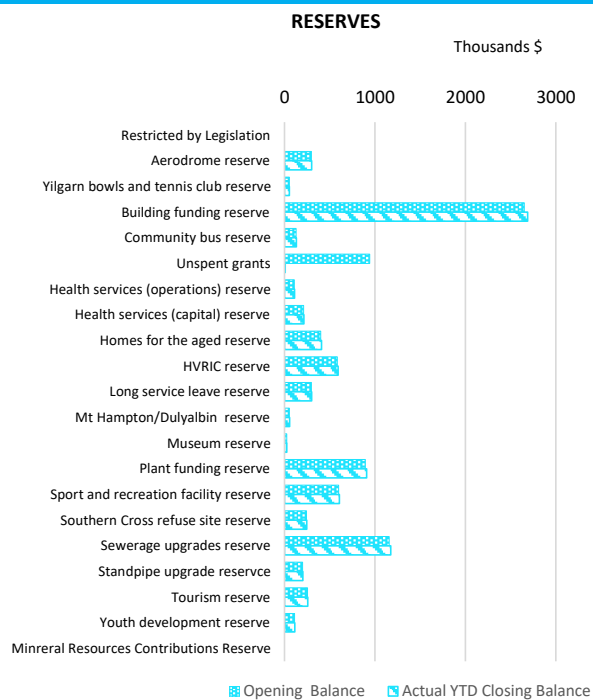
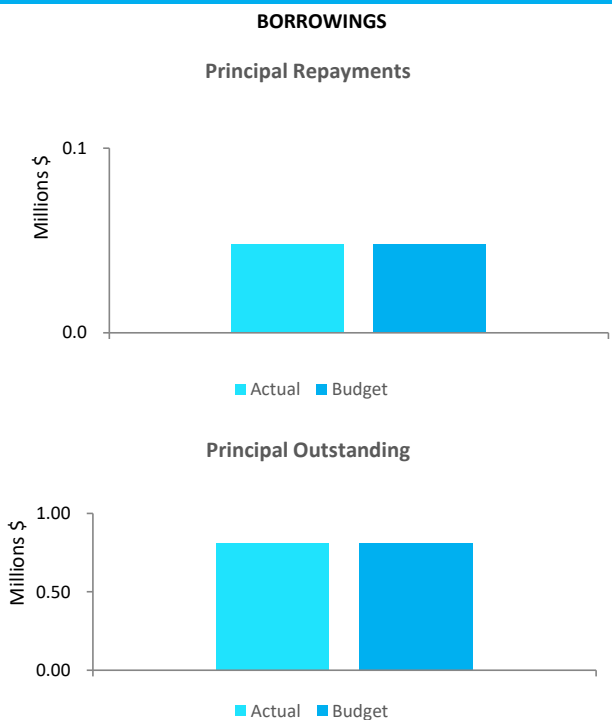
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.21 M	\$4.21 M	\$3.69 M	(\$0.52 M)
Closing	\$0.11 M	\$6.04 M	\$6.62 M	\$0.59 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.68 M	% of total
Unrestricted Cash	\$7.27 M	46.4%
Restricted Cash	\$8.40 M	53.6%

Refer to Note 2 - Cash and Financial Assets

Total payables		
	\$0.16 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days	\$0.01 M	100%
30 to 60 Days	\$0.00 M	0%
Over 60 Days	\$0.00 M	0.0%

Refer to Note 5 - Payables

Receivables		
	\$0.97 M	% Collected
Rates Receivable	\$0.69 M	85.4%
Trade Receivable	\$0.29 M	% Outstanding
0 to 30 Days	\$0.40 M	202.9%
Over 30 Days	(\$0.12 M)	(65.5%)

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.72 M	\$2.73 M	\$3.49 M	\$0.76 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.19 M	% Variance
YTD Budget	\$4.20 M	(0.2%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1.30 M	% Variance
YTD Budget	\$1.22 M	6.3%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.32 M	% Variance
YTD Budget	\$1.19 M	11.1%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.87 M)	(\$0.86 M)	(\$1.31 M)	(\$0.46 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.30 M	%
Adopted Budget	\$0.50 M	(41.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.33 M	% Spent
Adopted Budget	\$8.72 M	26.8%

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.68 M	% Received
Adopted Budget	\$3.35 M	20.2%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	(\$0.05 M)	\$0.76 M	\$0.81 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.05 M)
Interest expense	(\$0.00 M)
Principal due	\$0.81 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$8.40 M
Interest earned	\$0.13 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	(\$0.00 M)
Principal due	\$0.01 M

Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

EXPENSES

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

BY NATURE OR TYPE

Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(d)	4,209,114	4,209,114	3,687,415	(521,699)	(12.39%) ▼
Revenue from operating activities						
Rates		4,196,740	4,196,740	4,188,307	(8,433)	(0.20%)
Operating grants, subsidies and contributions	12	2,216,266	1,219,183	1,296,186	77,003	6.32%
Fees and charges		1,768,706	1,188,998	1,321,106	132,108	11.11% ▲
Interest earnings		82,255	41,118	219,027	177,909	432.68% ▲
Reimbursements		83,423	47,146	71,105	23,959	50.82%
Other revenue		636,600	307,278	407,751	100,473	32.70% ▲
Profit on disposal of assets	6	26,462	0	0	0	0.00%
		9,010,452	7,000,463	7,503,482	503,019	7.19%
Expenditure from operating activities						
Employee costs		(3,235,174)	(1,620,998)	(1,672,184)	(51,186)	(3.16%)
Materials and contracts		(3,058,786)	(1,577,741)	(1,196,455)	381,286	24.17% ▲
Utility charges		(866,215)	(432,978)	(409,402)	23,576	5.45%
Depreciation on non-current assets		(3,945,949)	(1,972,663)	(2,243,592)	(270,929)	(13.73%) ▼
Interest expenses		(8,967)	(4,483)	(5,505)	(1,022)	(22.80%)
Insurance expenses		(333,166)	(203,874)	(341,236)	(137,362)	(67.38%) ▼
Other expenditure		(819,102)	(428,449)	(393,702)	34,747	8.11%
Loss on disposal of assets	6	(259,490)	(7,230)	(93,371)	(86,141)	(1191.44%) ▼
		(12,526,849)	(6,248,416)	(6,355,447)	(107,031)	1.71%
Non-cash amounts excluded from operating activities	1(a)	4,238,578	1,979,893	2,340,453	360,560	18.21%
Amount attributable to operating activities		722,181	2,731,940	3,488,488	756,548	27.69%
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	13	3,351,243	1,001,077	676,874	(324,203)	(32.39%) ▼
Proceeds from disposal of assets	6	500,700	0	295,482	295,482	0.00%
Payments for property, plant and equipment and infrastructure	7	(8,718,664)	(1,858,606)	(2,334,838)	(476,232)	(25.62%) ▼
		(4,866,721)	(857,529)	(1,362,482)	(504,953)	58.88%
Non-cash amounts excluded from investing activities	1(b)	0	0	49,503	49,503	0.00%
Amount attributable to investing activities		(4,866,721)	(857,529)	(1,312,979)	(455,450)	53.11%
Financing Activities						
Transfer from reserves	10	1,112,469	0	943,522	943,522	0.00%
Payments for principal portion of lease liabilities	9	(6,592)	0	(6,592)	(6,592)	0.00%
Repayment of debentures	8	48,156	(48,156)	(48,156)	(0)	(0.00%)
Transfer to reserves	10	(1,110,119)	0	(130,865)	(130,865)	0.00%
Amount attributable to financing activities		43,914	(48,156)	757,909	806,065	(1673.86%)
Closing funding surplus / (deficit)	1(d)	108,488	6,035,369	6,620,832	585,463	(9.70%)

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 June 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
		\$	\$	\$	
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	6	(26,462)	0	0	(26,462)
Movement in pensioner deferred rates (non-current)				3,485	3,485
Add: Loss on asset disposals	6	259,490	7,230	93,371	345,631
Add: Depreciation on assets		4,005,550	1,972,663	2,243,592	4,276,479
Total non-cash items excluded from operating activities		4,238,578	1,979,893	2,340,453	4,599,133

(b) Non-cash items excluded from investing activities

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Capitalised depreciation				49,503	0
Total non-cash amounts excluded from investing activities		0	0	49,503	0

(c) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2022	Year to Date 31 December 2022
Adjustments to net current assets			
Less: Reserves - restricted cash	10	(9,215,647)	(8,402,990)
Add: movement in non-current borrowings	8	96,588	48,432
Add: Lease liabilities	9	9,260	2,669
Total adjustments to net current assets		(9,109,799)	(8,351,889)

(d) Net current assets used in the Statement of Financial Activity

Current assets			
Cash and cash equivalents	2	14,263,518	15,675,366
Rates receivables	3	532,085	686,831
Receivables	3	355,230	285,616
Other current assets	4	233,462	19,064
Less: Current liabilities			
Payables	5	(1,005,802)	(158,518)
Borrowings	8	(96,588)	(48,432)
Contract liabilities	11	(1,004,129)	(1,013,235)
Lease liabilities	9	(9,260)	(2,669)
Provisions	11	(471,302)	(471,302)
Less: Total adjustments to net current assets	1(c)	(9,109,799)	(8,351,889)
Closing funding surplus / (deficit)		3,687,415	6,620,832

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand		1,350		1,350			
Muni funds - bank working acc	Cash and cash equivalents	58,914		58,914	WBC	0.00%	
Muni funds - at call account	Cash and cash equivalents	1,374,191		1,374,191	WBC	1.15%	
Muni funds - investment account (31 days)	Cash and cash equivalents	3,337,921		3,337,921	WBC	3.60%	(rolling 31 day)
Muni funds - investment account (60 days)	Cash and cash equivalents	2,500,000		2,500,000	WBC	3.75%	(rolling 60 day)
Reserve funds - investment account (90 days)	Cash and cash equivalents		8,402,990	8,402,990	WBC	4.10%	(rolling 90 day)
Total		7,272,376	8,402,990	15,675,366			
Comprising							
Cash and cash equivalents		7,272,376	8,402,990	15,675,366			
		7,272,376	8,402,990	15,675,366			

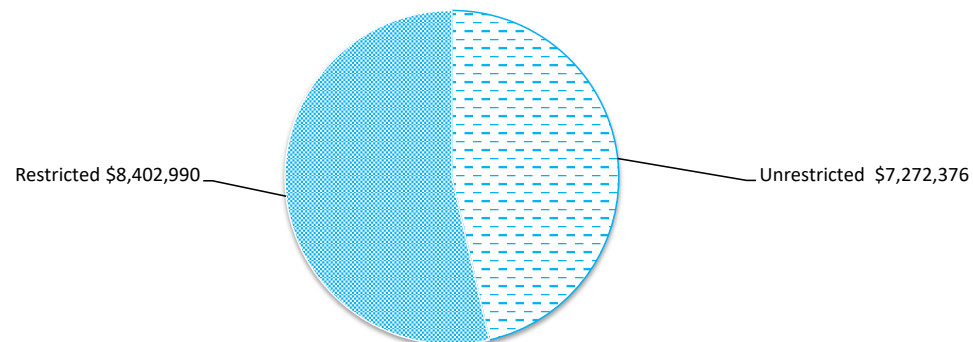
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

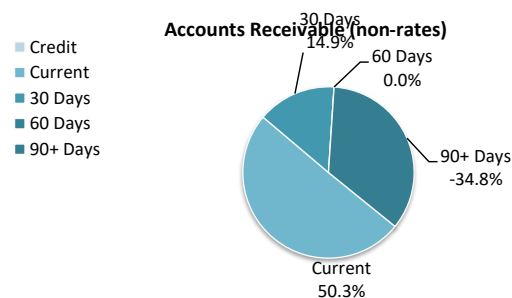
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2022	31 Dec 2022
	\$	\$
Opening arrears previous years	818,187	532,085
Levied this year	4,051,369	4,188,307
Less - collections to date	(4,337,471)	(4,033,561)
Gross rates collectable	532,085	686,831
Net rates collectable	532,085	686,831
% Collected	89.1%	85.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	295,530	87,335	10	(204,265)	178,610
Percentage	0.0%	165.5%	48.9%	0.0%	-114.4%	
Balance per trial balance						
Sundry receivable						178,610
GST receivable						111,458
Allowance for impairment of receivables from contracts with customers						(4,452)
Total receivables general outstanding						285,616

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 December 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	47,225	-	(28,161)	19,064
Other Assets				
Accrued income	7,506	0	(7,506)	0
Contract assets				
Contract assets	178,731	0	(178,731)	0
Total other current assets	233,462	0	(214,398)	19,064

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

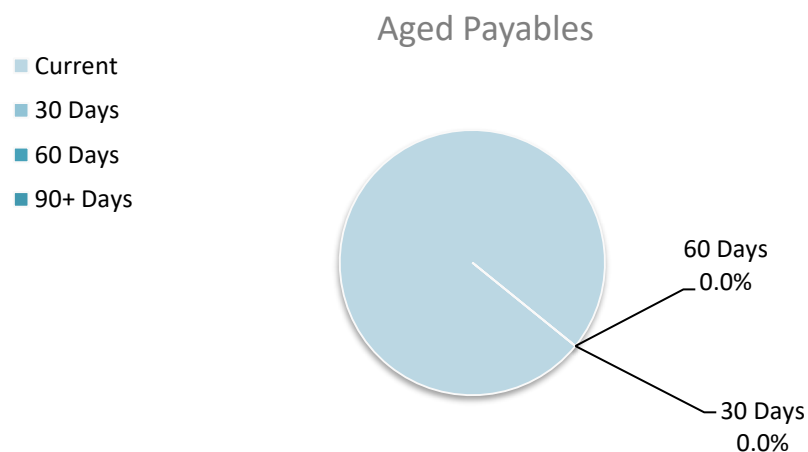
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - trade	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables - trade	7,792	0	0	0	7,792
Percentage	100%	0%	0%	0%	
Balance per trial balance					
Sundry creditors					183,263
ATO liabilities					(24,745)
Total payables general outstanding					158,518

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Recreation and culture								
	1881 - Ride on mower	19,670	6,000	0	(13,670)	0	0	0	0
	2012 - Fuso Canter light tip truck	48,710	25,000	0	(23,710)	0	0	0	0
	2037 - Toyota Hilux single cab ute	29,522	30,000	478	0	31,053	40,000	8,947	0
	1894 - Isuzu SX single cab ute	14,829	19,700	4,871	0	0	0	0	0
	1878 - Elevated working platform	16,554	5,000	0	(11,554)	0	0	0	0
	Transport								
	1994 - John Deer Grader	197,400	75,000	0	(122,400)	200,113	145,500	0	(54,613)
	2006 - Dynapac Roller	86,056	30,000	0	(56,056)	98,680	46,800	0	(51,880)
	1818 - Roadwest Tandem Dolly	20,196	5,000	0	(15,196)	0	0	0	0
	2039 - Toyota Landcruiser LC70 ute	44,577	50,000	5,423	0	0	0	0	0
	2040 - Toyota Landcruiser LC70 ute	48,296	50,000	1,704	0	0	0	0	0
	2048 - Toyota Hilux SR5	35,978	40,000	4,022	0	37,177	44,091	6,914	0
	2050 - Toyota Landcruiser LC70 ute	47,436	45,000	0	(2,436)	0	0	0	0
	Other property and services								
	2015 - Toyota RAV4	21,139	15,000	0	(6,139)	21,831	19,091	0	(2,740)
	2038 - Toyota Prado	55,036	65,000	9,964	0	0	0	0	0
	2 - Toyota Hilux	48,329	40,000	0	(8,329)	0	0	0	0
		733,728	500,700	26,462	(259,490)	388,853	295,482	15,861	(109,233)

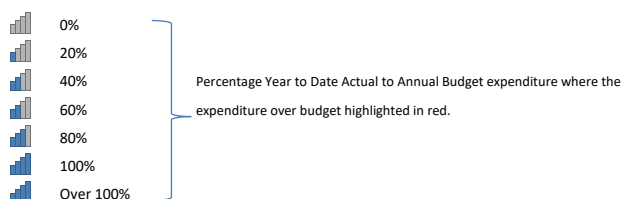
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (SUMMARY)

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	2,398,751	137,764	331,913	194,149
Furniture and equipment	50,000	50,000	10,530	(39,470)
Plant and equipment	1,966,000	70,500	909,165	838,665
Infrastructure - roads	3,587,413	1,546,512	1,042,379	(504,133)
Infrastructure - other	716,500	53,830	40,851	(12,979)
Payments for Capital Acquisitions	8,718,664	1,858,606	2,334,838	476,232

Capital expenditure total

Level of completion indicators

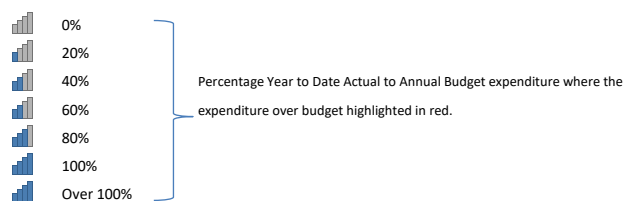


Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Land and buildings					
E07451	Southern Cross medical centre, genset with security fencing	30,000	15,000	21,015	6,015
J08401	Homes For The Aged Units 1 & 2, carport and fence	19,101	-	738	738
J08402	Homes For The Aged Units 3 & 4, carport and fence	19,124	-	-	-
J08403	Homes For The Aged Units 5 & 6, carport and fence	23,113	-	2,704	2,704
J08404	Homes For The Aged Units 7 & 8, carport and fence	19,054	-	-	-
J08405	Homes For The Aged Units 9 & 10, carport and fence	19,054	-	-	-
J08406	Homes For The Aged Units 11 & 12, carport and fence	16,577	-	-	-
J09105	3 Libra Place, capital works	-	-	53,578	53,578
J09106	6 Libra Place, capital works	-	-	21,417	21,417
J09755	35 Taurus St, blinds, window locks and flyscreens	18,000	-	-	-
J09759	91C Antares St, kitchen and internal upgrades	44,607	44,607	40,726	(3,881)
J09760	1/50 Antares St, renovate bathroom	8,221	8,221	-	(8,221)
E08150	Community Resource Centre, storage and toilet upgrades	11,811	3,928	5,494	1,566
J11341	Yilgarn Bowls and Tennis Club, paint external walls	14,000	-	11,980	11,980
J11342	Southern Cross recreation complex, LRCI Round 3 renovations	1,237,044	-	26,319	26,319
J13203	Caravan Park, renovate Sandalwood bathrooms	81,224	-	-	-
J14601	Shire administration building, windows	35,830	11,940	8,017	(3,923)
J14602	Shire depot, improve vehicle wash bays	20,000	20,000	-	(20,000)
J14603	11 Antares St, general renovations and internal works	102,214	34,068	124,702	90,634
J14604	Shire depot, yard surfaces	-	-	487	487
E09710	New executive residence	595,277	-	6,875	6,875
E11250	Southern Cross swimming pool, solar panels	50,000	-	7,861	7,861
E11359	Southern Cross golf club, sewerage system and toilets	34,500	-	-	-
Furniture					
E12352	Shire Depot, shelving and storage	20,000	20,000	-	(20,000)
E12452	Aerodrome, AFRU & PAL units	30,000	30,000	-	(30,000)
E13258	Southern Cross caravan park, washer/dryer units	-	-	10,530	10,530
Plant and equipment					
E10353	Southern Cross sewerage scheme, various pump and equipment upgrades	297,500	-	28,972	28,972
E10451	Marvel Loch sewerage scheme, new pumps	10,500	10,500	-	(10,500)
E10755	Grave shoring box	15,000	-	13,100	13,100
E11357	Parks and Gardens, light vehicles and plant items	342,500	-	82,960	82,960
E12350	Works, grader, roller and multiple light vehicles	1,120,500	-	734,107	734,107
E14656	Administration, light vehicles	180,000	60,000	50,025	(9,975)
Infrastructure - roads					
RRG21	Koolyanobbing road, construct to 8m seal - SLK 0.0 - 2.1	624,822	624,819	42,261	(582,558)
RRG22	Koolyanobbing road, reseal - SLK 14.0 - 17.0	100,559	100,554	25,258	(75,296)
RRG23	Koolyanobbing road, reseal - SLK 41.4 - 52.5	434,500	434,496	365	(434,131)
RRG24	Koorda Bullfinch road, reseal - SLK 1.5 - 2.5	48,754	48,750	7,190	(41,560)
R2R32	Bodallin South road, construct to 8m seal - SLK 25.6 - 30.6	167,622	-	88,282	88,282
R2R33	Bodallin South road, reseal - SLK 7.8 - 9.4	61,296	-	25,922	25,922
R2R34	Cramphorne road, gravel overlay - SLK 10.2 - 15.0	286,666	-	245,419	245,419
R2R35	Cramphorne road, reseal - SLK 8.2 - 9.9	82,698	-	17,677	17,677
R2R36	Emu Fence road, gravel overlay - SLK 89.4 - 95.0	310,401	-	291,613	291,613
RRU29	Southern Cross South road, gravel overlay - SLK 25.6 - 30.6	286,284	-	63,298	63,298
RRU30	Koorda Bullfinch road, gravel shoulders - SLK 13.0 - 24.3	449,941	-	38,979	38,979
RRU31	Marvel Loch Forrestania road, reseal - SLK 0.0 - 1.0	56,312	-	365	365
RRU32	Capito road, gravel overlay - SLK 0.0 - 5.0	270,397	-	181,940	181,940
HVRC7	Koolyanobbing Rd - Construct To 7M Seal - Slk 14.0 - 17.0	337,895	337,893	13,810	(324,083)

Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Infrastructure - other				
TRU13 Emu Park, hard stand for electric charging station	69,266	-	-	-
J10107 Southern Cross refuse site, perimeter fencing	7,500	2,500	-	(2,500)
J11151 Southern Cross war memorial, new flag poles	16,000	-	-	-
J11343 Satellite townships, playground and open space equipment	630,000	-	73	73
E10350 Southern Cross sewerage scheme, access chamber upgrades	17,500	5,832	14,191	8,359
E10450 Marvel Loch sewerage scheme, access chamber upgrades	25,500	25,500	14,191	(11,309)
E11355 Southern Cross oval, lighting towers	20,000	19,998	12,396	(7,602)
	8,718,664	1,858,606	2,334,838	476,232

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities										
WA Treasury, Southern Cross swimming pool	0098	857,166	0	0	48,156	48,156	809,010	809,010	4,897	4,897
Total		857,166	0	0	48,156	48,156	809,010	809,010	4,897	4,897
Current borrowings		96,588					48,432			
Non-current borrowings		760,578					760,578			
		857,166					809,010			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

FINANCING ACTIVITIES

NOTE 9

LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services										
<i>Commander telephones</i>	0001	9,540	0	0	(4,797)	(4,797)	4,743	4,743	492	492
<i>Canon Photocopier (front office)</i>	0002	1,112	0	0	(1,112)	(1,112)	(0)	(0)	102	102
<i>Canon Photocopier (back office)</i>	0003	5,662	0	0	(682)	(682)	4,980	4,980	14	14
Total		16,314	0	0	(6,592)	(6,592)	9,722	9,722	608	608
Current lease liabilities		9,260					2,669			
Non-current lease liabilities		7,054					7,054			
		16,314					9,723			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Aerodrome reserve	296,452	1,038	4,414	0	0	0	0	297,490	300,866
Yilgarn bowls and tennis club reserve	54,074	261	805	6,594	0	0	0	60,929	54,879
Building funding reserve	2,649,632	9,274	39,450	0	0	0	0	2,658,906	2,689,082
Community bus reserve	129,093	452	1,922	0	0	0	0	129,545	131,015
Unspent grants	943,522		7,703	0	0	(943,522)	(943,522)	0	7,703
Health services (operations) reserve	108,981	381	1,623	0	0	0	0	109,362	110,604
Health services (capital) reserve	212,247	743	3,160	0	0	0	0	212,990	215,407
Homes for the aged reserve	401,940	1,407	5,984	0	0	0	0	403,347	407,924
HVRIC reserve	584,839	2,047	8,708	154,000	0	(168,947)	0	571,939	593,547
Long service leave reserve	297,148	1,040	4,424	0	0	0	0	298,188	301,572
Mt Hampton/Dulyalbin reserve	54,691	391	814	7,300	0	0	0	62,382	55,505
Museum reserve	24,827	187	370	2,900	0	0	0	27,914	25,197
Plant funding reserve	894,945	3,132	13,325	200,000	0	0	0	1,098,077	908,270
Sport and recreation facility reserve	597,900	2,093	8,902	0	0	0	0	599,993	606,802
Southern Cross refuse site reserve	242,947	850	3,617	0	0	0	0	243,797	246,564
Sewerage upgrades reserve	1,156,795	4,049	17,223	0	0	0	0	1,160,844	1,174,018
Standpipe upgrade reserve	200,155	701	2,980	0	0	0	0	200,856	203,135
Tourism reserve	253,916	889	3,781	0	0	0	0	254,805	257,697
Youth development reserve	111,543	390	1,661	0	0	0	0	111,933	113,204
Minreral Resources Contributions Reserve	0	0	0	710,000	0	0	0	710,000	0
	9,215,647	29,325	130,865	1,080,794	0	(1,112,469)	(943,522)	9,213,297	8,402,990

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		1,004,129		9,106		1,013,235
Total other liabilities		1,004,129	0	9,106	0	1,013,235
Employee Related Provisions						
Annual leave		287,735				287,735
Long service leave		183,567				183,567
Total Employee Related Provisions		471,302	0	0	0	471,302
Total other current assets		1,475,431	0	9,106	0	1,484,537

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Operating grants, subsidies and contributions revenue				
Provider	Adopted Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$
Operating grants and subsidies				
General purpose funding				
Grants Commission - General	585,344	292,672	585,344	341,008
Grants Commission - Roads	436,343	218,170	436,343	193,919
Law, order, public safety				
FESA Grant - Operating Bush Fire Brigade	73,718	36,858	73,718	36,859
Education and welfare				
DRD Grant - Community Resource Centre Operations	105,311	105,311	105,311	54,256
Centrelink Commissions	5,750	2,874	5,750	0
CRC Professional Development & Training	2,500	0	2,500	0
Senior Citizens Centre	800	800	800	0
Community amenities				
Grants - Various Community Development Programs	1,000	498	1,000	0
Transport				
Street Light Operations	11,500	0	11,500	0
Heavy Vehicle Road Improvement Charge	864,000	432,000	864,000	670,143
Economic services				
Skeleton Weed LAG Program	130,000	130,000	130,000	0
	2,216,266	1,219,183	2,216,266	1,296,185
TOTALS	2,216,266	1,219,183	2,216,266	1,296,185

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 13

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Capital grant/contribution liabilities

Non operating grants, subsidies and contributions
revenue

Provider	Liability	Increase in	Decrease in	Liability	Adopted	YTD	Annual	YTD
	1 July 2022	Liability	Liability	31 Dec 2022	Budget	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Governance								
Local Roads & Community Infrastructure	808,262	135,260		943,522	943,522	0	943,522	(135,260)
Community amenities								
Waste water reuse	0	0		0	100,000	100,000	100,000	0
Transport								
Main Roads Direct	0	0		0	398,203	398,203	398,203	406,768
Roads To Recovery	(43,471)	43,471		0	1,103,768	100,000	1,103,768	82,348
Regional Road Groups	0	0		0	805,750	402,874	805,750	322,298
	764,791	178,731	0	943,522	3,351,243	1,001,077	3,351,243	676,154
TOTALS	764,791	178,731	0	943,522	3,351,243	1,001,077	3,351,243	676,154

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Dec 2022
	\$	\$	\$	\$
Police Licensing	(44)	0	0	(44)
Builders Levy	16,374	123	0	16,497
Transwa Bookings	3,514	2,687	(3,154)	3,047
Staff Personal Dedns	45,787	14,080	(30,718)	29,149
Housing Tenancy Bonds	5,460	0	(440)	5,020
Hall Hire Bonds And Deposits	1,115	0	0	1,115
Security Key System - Key Bonds	1,830	0	0	1,830
Clubs & Groups	220	0	0	220
Third Party Contributions	6,338	0	0	6,338
Rates Overpaid	17,345	1,950	(6,119)	13,176
	97,939	18,840	(40,431)	76,348

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$30,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Fees and charges	132,108	11.11%	▲	Higher than expected Aerodrome Landing Fees (\$35k), Septic Waste Disposal Fees (\$23k) & Caravan Park Income (\$73k)		
Interest earnings	177,909	432.68%	▲		Climbing cash rate has increased interest received on Council investments	
Other revenue	100,473	32.70%	▲		Variance predominantly due to proceeds on sale of property not originally budgeted for	
Expenditure from operating activities						
Materials and contracts	(381,286)	(24.17%)	▼	Variance in timing of budgeted maintenance work; delay in costs being incurred.		
Depreciation on non-current assets	270,929	13.73%	▲			Depreciation higher than budgeted due to increased depreciation on infrastructure following revaluations
Insurance expenses	137,362	67.38%	▲		Timing variance in second instalment; expense on budget overall.	
Loss on disposal of assets	(86,141)	(1191.44%)	▼		Not all budgeted assets disposed of yet.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(324,203)	(32.39%)	▼	Delay in receipt of grant funding due to hold up with audit of returns & processing by Funding Bodies.		

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$30,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				

SHIRE OF YILGARN

**MONTHLY FINANCIAL STATEMENTS
FOR THE MONTH ENDED 31 JANUARY 2023**

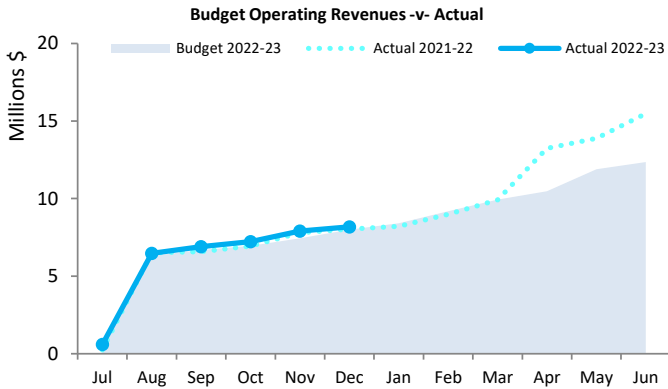


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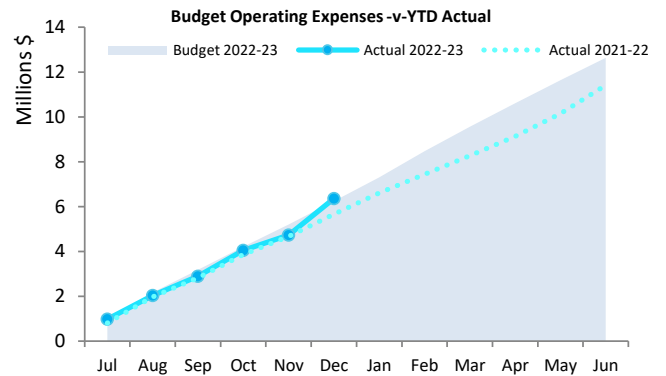
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OPERATING ACTIVITIES

OPERATING REVENUE

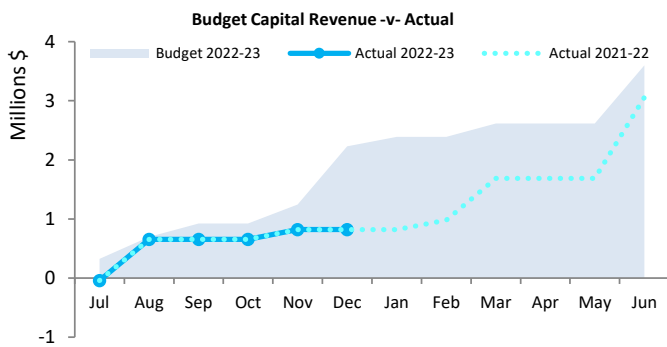


OPERATING EXPENSES

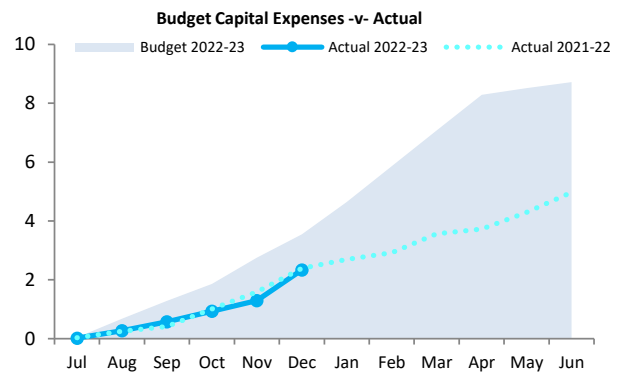


INVESTING ACTIVITIES

CAPITAL REVENUE



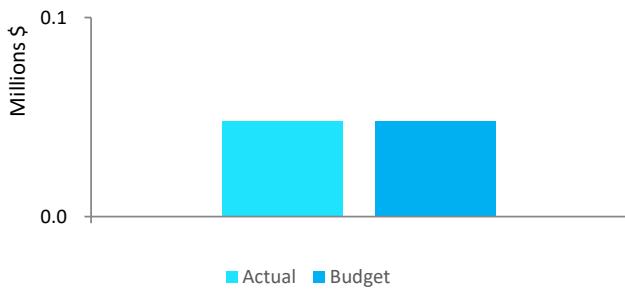
CAPITAL EXPENSES



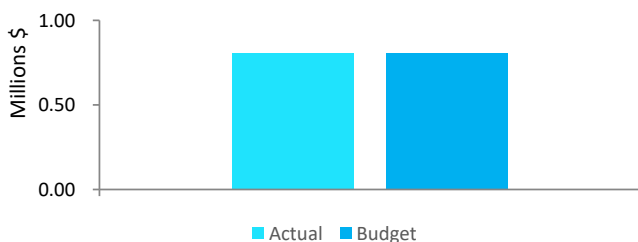
FINANCING ACTIVITIES

BORROWINGS

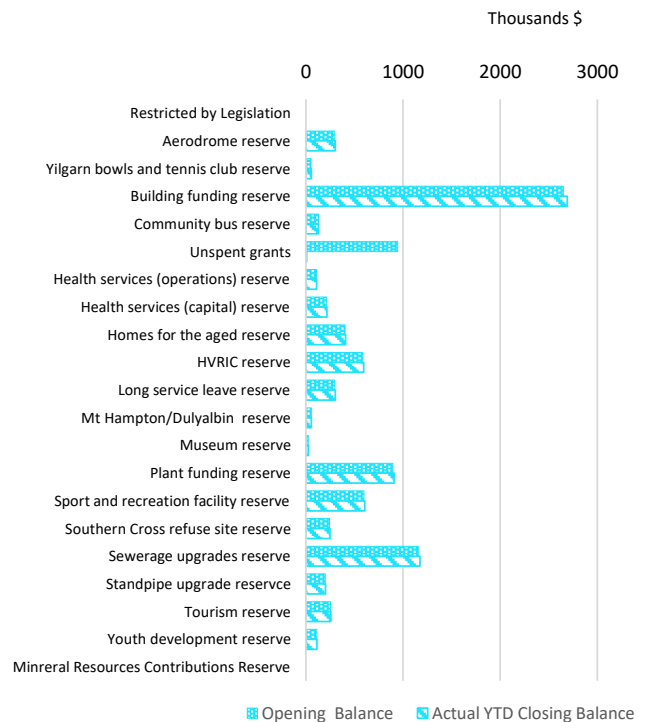
Principal Repayments



Principal Outstanding



RESERVES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.21 M	\$4.21 M	\$3.69 M	(\$0.52 M)
Closing	\$0.11 M	\$5.77 M	\$5.92 M	\$0.15 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.10 M	% of total
Unrestricted Cash	\$6.70 M	44.4%
Restricted Cash	\$8.40 M	55.6%

Refer to Note 2 - Cash and Financial Assets

Total payables		
	\$0.14 M	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days	\$0.02 M	100%
30 to 60 Days	\$0.00 M	0%
Over 60 Days	\$0.00 M	0.0%

Refer to Note 5 - Payables

Receivables		
	\$0.81 M	% Collected
Rates Receivable	\$0.57 M	87.8%
Trade Receivable	\$0.23 M	% Outstanding
0 to 30 Days	\$0.12 M	60.3%
Over 30 Days	\$0.11 M	62.0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.72 M	\$2.29 M	\$3.22 M	\$0.93 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
YTD Actual	\$4.19 M	
YTD Budget	\$4.20 M	(0.1%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	YTD Actual	% Variance
YTD Actual	\$1.36 M	
YTD Budget	\$1.29 M	5.2%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
YTD Actual	\$1.42 M	
YTD Budget	\$1.28 M	10.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.87 M)	(\$0.68 M)	(\$1.75 M)	(\$1.07 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
YTD Actual	\$0.30 M	
Adopted Budget	\$0.50 M	(41.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
YTD Actual	\$2.78 M	
Adopted Budget	\$8.72 M	31.9%

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
YTD Actual	\$0.68 M	
Adopted Budget	\$3.35 M	20.2%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	(\$0.05 M)	\$0.76 M	\$0.81 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.05 M)
Interest expense	(\$0.00 M)
Principal due	\$0.81 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$8.40 M
Interest earned	\$0.13 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	(\$0.00 M)
Principal due	\$0.01 M

Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2023

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

BY NATURE OR TYPE

	Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(d)	4,209,114	4,209,114	3,687,415	(521,699)	(12.39%)	▼
Revenue from operating activities							
Rates		4,196,740	4,196,740	4,193,925	(2,815)	(0.07%)	
Operating grants, subsidies and contributions	12	2,216,266	1,291,745	1,359,428	67,683	5.24%	
Fees and charges		1,768,706	1,284,613	1,422,171	137,558	10.71%	▲
Interest earnings		82,255	47,971	236,838	188,867	393.71%	▲
Reimbursements		83,423	53,428	74,341	20,913	39.14%	
Other revenue		636,600	358,491	494,048	135,557	37.81%	▲
Profit on disposal of assets	6	26,462	6,615	0	(6,615)	(100.00%)	
		9,010,452	7,239,603	7,780,751	541,148	7.47%	
Expenditure from operating activities							
Employee costs		(3,235,174)	(1,889,582)	(1,954,707)	(65,125)	(3.45%)	
Materials and contracts		(3,058,786)	(1,840,451)	(1,356,823)	483,628	26.28%	▲
Utility charges		(866,215)	(505,141)	(434,836)	70,305	13.92%	▲
Depreciation on non-current assets		(3,945,949)	(2,301,512)	(2,673,530)	(372,018)	(16.16%)	▼
Interest expenses		(8,967)	(4,483)	(5,505)	(1,022)	(22.80%)	
Insurance expenses		(333,166)	(209,227)	(341,236)	(132,009)	(63.09%)	▼
Other expenditure		(819,102)	(492,281)	(466,260)	26,021	5.29%	
Loss on disposal of assets	6	(259,490)	(57,457)	(93,371)	(35,914)	(62.51%)	▼
		(12,526,849)	(7,300,134)	(7,326,268)	(26,134)	0.36%	
Non-cash amounts excluded from operating activities	1(a)	4,238,578	2,352,354	2,770,451	418,097	17.77%	
Amount attributable to operating activities		722,181	2,291,823	3,224,934	933,111	40.71%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	3,351,243	1,177,019	677,594	(499,425)	(42.43%)	▼
Proceeds from disposal of assets	6	500,700	0	295,482	295,482	0.00%	
Payments for property, plant and equipment and infrastructure	7	(8,718,664)	(1,858,606)	(2,782,454)	(923,848)	(49.71%)	▼
		(4,866,721)	(681,587)	(1,809,378)	(1,127,791)	165.47%	
Non-cash amounts excluded from investing activities	1(b)	0	0	55,886	55,886	0.00%	
Amount attributable to investing activities		(4,866,721)	(681,587)	(1,753,492)	(1,071,905)	157.27%	
Financing Activities							
Transfer from reserves	10	1,112,469	0	943,522	943,522	0.00%	
Payments for principal portion of lease liabilities	9	(6,592)	0	(6,592)	(6,592)	0.00%	
Repayment of debentures	8	48,156	(48,156)	(48,156)	(0)	(0.00%)	
Transfer to reserves	10	(1,110,119)	0	(130,865)	(130,865)	0.00%	
Amount attributable to financing activities		43,914	(48,156)	757,909	806,065	(1673.86%)	
Closing funding surplus / (deficit)	1(d)	108,488	5,771,194	5,916,766	145,572	(2.52%)	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 June 2022

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
Non-cash items excluded from operating activities					
		\$	\$	\$	
Adjustments to operating activities					
Less: Profit on asset disposals	6	(26,462)	(6,615)	0	(19,847)
Movement in pensioner deferred rates (non-current)				3,545	3,545
Add: Loss on asset disposals	6	259,490	57,457	93,371	295,404
Add: Depreciation on assets		4,005,550	2,301,512	2,673,530	4,377,568
Total non-cash items excluded from operating activities		4,238,578	2,352,354	2,770,451	4,656,670

(b) Non-cash items excluded from investing activities

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Capitalised depreciation				55,886	0
Total non-cash amounts excluded from investing activities		0	0	55,886	0

(c) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2022	Year to Date 31 January 2023
Adjustments to net current assets			
Less: Reserves - restricted cash	10	(9,215,647)	(8,402,990)
Add: movement in non-current borrowings	8	96,588	45,509
Add: Lease liabilities	9	9,260	1,671
Total adjustments to net current assets		(9,109,799)	(8,355,810)

(d) Net current assets used in the Statement of Financial Activity

Current assets			
Cash and cash equivalents	2	14,263,518	15,100,438
Rates receivables	3	532,085	574,481
Receivables	3	355,230	232,477
Other current assets	4	233,462	37,334
Less: Current liabilities			
Payables	5	(1,005,802)	(144,358)
Borrowings	8	(96,588)	(45,509)
Contract liabilities	11	(1,004,129)	(1,013,235)
Lease liabilities	9	(9,260)	(1,671)
Provisions	11	(471,302)	(471,302)
Less: Total adjustments to net current assets	1(c)	(9,109,799)	(8,355,810)
Closing funding surplus / (deficit)		3,687,415	5,912,845

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months.

Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand		1,350		1,350			
Muni funds - bank working acc	Cash and cash equivalents	252,982		252,982	WBC	0.00%	
Muni funds - at call account	Cash and cash equivalents	605,195		605,195	WBC	1.15%	
Muni funds - investment account (31 days)	Cash and cash equivalents	3,337,921		3,337,921	WBC	3.60%	(rolling 31 day)
Muni funds - investment account (60 days)	Cash and cash equivalents	2,500,000		2,500,000	WBC	3.75%	(rolling 60 day)
Reserve funds - investment account (90 days)	Cash and cash equivalents		8,402,990	8,402,990	WBC	4.10%	(rolling 90 day)
Total		6,697,448	8,402,990	15,100,438			
Comprising							
Cash and cash equivalents		6,697,448	8,402,990	15,100,438			
		6,697,448	8,402,990	15,100,438			

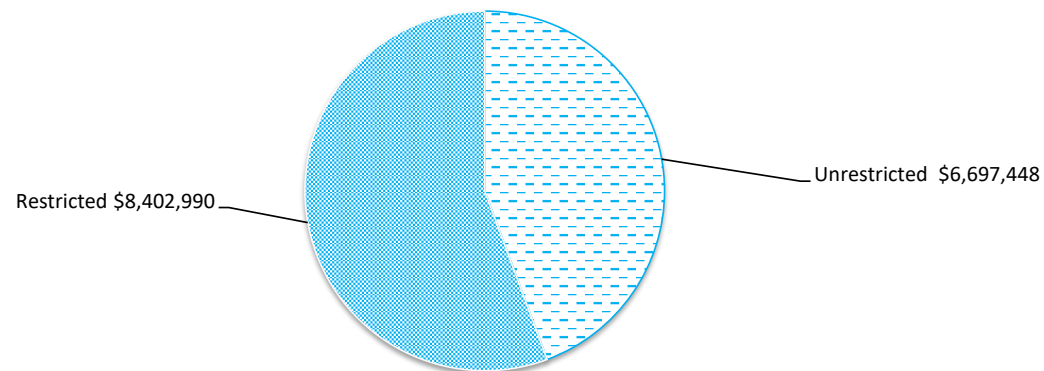
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

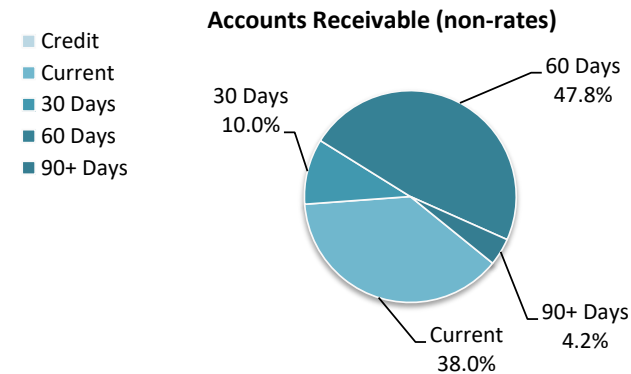
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2022	31 Jan 2023
	\$	\$
Opening arrears previous years	818,187	532,085
Levied this year	4,051,369	4,193,925
Less - collections to date	(4,337,471)	(4,151,529)
Gross rates collectable	532,085	574,481
Net rates collectable	532,085	574,481
% Collected	89.1%	87.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	68,631	18,084	86,330	7,525	180,570
Percentage	0.0%	38.0%	10.0%	47.8%	4.2%	
Balance per trial balance						
Sundry receivable						180,570
GST receivable						56,359
Allowance for impairment of receivables from contracts with customers						(4,452)
Total receivables general outstanding						232,477

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 January 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	47,225	-	(9,891)	37,334
Other Assets				
Accrued income	7,506	0	(7,506)	0
Contract assets				
Contract assets	178,731	0	(178,731)	0
Total other current assets	233,462	0	(196,128)	37,334
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

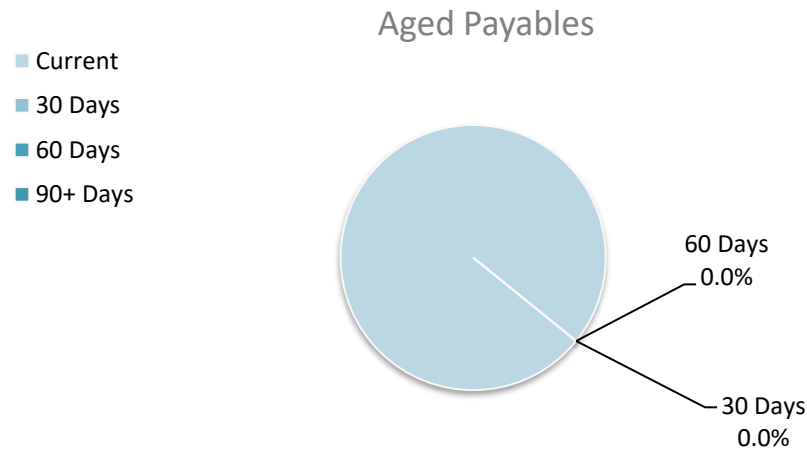
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - trade	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables - trade	23,750	0	0	0	23,750
Percentage	100%	0%	0%	0%	
Balance per trial balance					
Sundry creditors					192,525
ATO liabilities					(48,167)
Total payables general outstanding					144,358

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Recreation and culture								
	1881 - Ride on mower	19,670	6,000	0	(13,670)	0	0	0	0
	2012 - Fuso Canter light tip truck	48,710	25,000	0	(23,710)	0	0	0	0
	2037 - Toyota Hilux single cab ute	29,522	30,000	478	0	31,053	40,000	8,947	0
	1894 - Isuzu SX single cab ute	14,829	19,700	4,871	0	0	0	0	0
	1878 - Elevated working platform	16,554	5,000	0	(11,554)	0	0	0	0
	Transport								
	1994 - John Deer Grader	197,400	75,000	0	(122,400)	200,113	145,500	0	(54,613)
	2006 - Dynapac Roller	86,056	30,000	0	(56,056)	98,680	46,800	0	(51,880)
	1818 - Roadwest Tandem Dolly	20,196	5,000	0	(15,196)	0	0	0	0
	2039 - Toyota Landcruiser LC70 ute	44,577	50,000	5,423	0	0	0	0	0
	2040 - Toyota Landcruiser LC70 ute	48,296	50,000	1,704	0	0	0	0	0
	2048 - Toyota Hilux SR5	35,978	40,000	4,022	0	37,177	44,091	6,914	0
	2050 - Toyota Landcruiser LC70 ute	47,436	45,000	0	(2,436)	0	0	0	0
	Other property and services								
	2015 - Toyota RAV4	21,139	15,000	0	(6,139)	21,831	19,091	0	(2,740)
	2038 - Toyota Prado	55,036	65,000	9,964	0	0	0	0	0
	2 - Toyota Hilux	48,329	40,000	0	(8,329)	0	0	0	0
		733,728	500,700	26,462	(259,490)	388,853	295,482	15,861	(109,233)

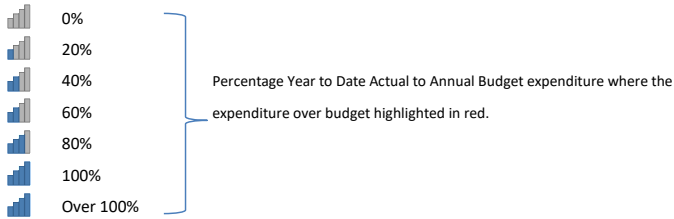
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (SUMMARY)

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	2,398,751	137,764	375,358	237,594
Furniture and equipment	50,000	50,000	10,530	(39,470)
Plant and equipment	1,966,000	70,500	964,409	893,909
Infrastructure - roads	3,587,413	1,546,512	1,391,306	(155,206)
Infrastructure - other	716,500	53,830	40,851	(12,979)
Payments for Capital Acquisitions	8,718,664	1,858,606	2,782,454	923,848

Capital expenditure total

Level of completion indicators

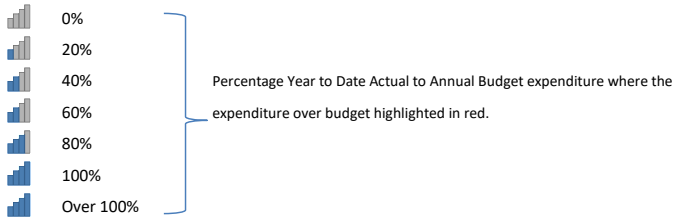


Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and buildings				
E07451 Southern Cross medical centre, genset with security fencing	30,000	15,000	32,794	17,794
J08401 Homes For The Aged Units 1 & 2, carport and fence	19,101	-	738	738
J08402 Homes For The Aged Units 3 & 4, carport and fence	19,124	-	-	-
J08403 Homes For The Aged Units 5 & 6, carport and fence	23,113	-	2,704	2,704
J08404 Homes For The Aged Units 7 & 8, carport and fence	19,054	-	-	-
J08405 Homes For The Aged Units 9 & 10, carport and fence	19,054	-	-	-
J08406 Homes For The Aged Units 11 & 12, carport and fence	16,577	-	-	-
J09105 3 Libra Place, capital works	-	-	59,814	59,814
J09106 6 Libra Place, capital works	-	-	23,886	23,886
J09755 35 Taurus St, blinds, window locks and flyscreens	18,000	-	-	-
J09759 91C Antares St, kitchen and internal upgrades	44,607	44,607	41,198	(3,409)
J09760 1/50 Antares St, renovate bathroom	8,221	8,221	-	(8,221)
E08150 Community Resource Centre, storage and toilet upgrades	11,811	3,928	5,494	1,566
J11341 Yilgarn Bowls and Tennis Club, paint external walls	14,000	-	11,980	11,980
J11342 Southern Cross recreation complex, LRCI Round 3 renovations	1,237,044	-	26,319	26,319
J13203 Caravan Park, renovate Sandalwood bathrooms	81,224	-	-	-
J14601 Shire administration building, windows	35,830	11,940	8,017	(3,923)
J14602 Shire depot, improve vehicle wash bays	20,000	20,000	-	(20,000)
J14603 11 Antares St, general renovations and internal works	102,214	34,068	147,191	113,123
J14604 Shire depot, yard surfaces	-	-	487	487
E09710 New executive residence	595,277	-	6,875	6,875
E11250 Southern Cross swimming pool, solar panels	50,000	-	7,861	7,861
E11359 Southern Cross golf club, sewerage system and toilets	34,500	-	-	-
Furniture				
E12352 Shire Depot, shelving and storage	20,000	20,000	-	(20,000)
E12452 Aerodrome, AFRU & PAL units	30,000	30,000	-	(30,000)
E13258 Southern Cross caravan park, washer/dryer units	-	-	10,530	10,530
Plant and equipment				
E10353 Southern Cross sewerage scheme, various pump and equipment upgrades	297,500	-	28,972	28,972
E10451 Marvel Loch sewerage scheme, new pumps	10,500	10,500	-	(10,500)
E10755 Grave shoring box	15,000	-	13,100	13,100
E11357 Parks and Gardens, light vehicles and plant items	342,500	-	126,960	126,960
E12350 Works, grader, roller and multiple light vehicles	1,120,500	-	735,082	735,082
E14656 Administration, light vehicles	180,000	60,000	50,025	(9,975)
Infrastructure - roads				
RRG21 Koolyanobbing road, construct to 8m seal - SLK 0.0 - 2.1	624,822	624,819	150,499	(474,320)
RRG22 Koolyanobbing road, reseal - SLK 14.0 - 17.0	100,559	100,554	25,258	(75,296)
RRG23 Koolyanobbing road, reseal - SLK 41.4 - 52.5	434,500	434,496	365	(434,131)
RRG24 Koorda Bullfinch road, reseal - SLK 1.5 - 2.5	48,754	48,750	17,428	(31,323)
R2R32 Bodallin South road, construct to 8m seal - SLK 25.6 - 30.6	167,622	-	88,855	88,855
R2R33 Bodallin South road, reseal - SLK 7.8 - 9.4	61,296	-	111,474	111,474
R2R34 Cramphorne road, gravel overlay - SLK 10.2 - 15.0	286,666	-	249,039	249,039
R2R35 Cramphorne road, reseal - SLK 8.2 - 9.9	82,698	-	58,070	58,070
R2R36 Emu Fence road, gravel overlay - SLK 89.4 - 95.0	310,401	-	291,613	291,613
RRU29 Southern Cross South road, gravel overlay - SLK 25.6 - 30.6	286,284	-	107,075	107,075
RRU30 Koorda Bullfinch road, gravel shoulders - SLK 13.0 - 24.3	449,941	-	38,979	38,979
RRU31 Marvel Loch Forrestania road, reseal - SLK 0.0 - 1.0	56,312	-	365	365

Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
RRU32 Capito road, gravel overlay - SLK 0.0 - 5.0	270,397	-	218,737	218,737
HVRIC7 Koolyanobbing Rd - Construct To 7M Seal - Slk 14.0 - 17.0	337,895	337,893	33,551	(304,342)
Infrastructure - other				
TRU13 Emu Park, hard stand for electric charging station	69,266	-	-	-
J10107 Southern Cross refuse site, perimeter fencing	7,500	2,500	-	(2,500)
J11151 Southern Cross war memorial, new flag poles	16,000	-	-	-
J11343 Satellite townsites, playground and open space equipment	630,000	-	73	73
E10350 Southern Cross sewerage scheme, access chamber upgrades	17,500	5,832	14,191	8,359
E10450 Marvel Loch sewerage scheme, access chamber upgrades	25,500	25,500	14,191	(11,309)
E11355 Southern Cross oval, lighting towers	20,000	19,998	12,396	(7,602)
	8,718,664	1,858,606	2,772,185	913,579

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities										
WA Treasury, Southern Cross swimming pool	0098	857,166	0	0	48,156	48,156	809,010	809,010	4,897	4,897
Total		857,166	0	0	48,156	48,156	809,010	809,010	4,897	4,897
Current borrowings		96,588					45,509			
Non-current borrowings		760,578					763,501			
		857,166					809,010			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**FINANCING ACTIVITIES
NOTE 9
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services										
<i>Commander telephones</i>	0001	9,540	0	0	(4,797)	(4,797)	4,743	4,743	492	492
<i>Canon Photocopier (front office)</i>	0002	1,112	0	0	(1,112)	(1,112)	(0)	(0)	102	102
<i>Canon Photocopier (back office)</i>	0003	5,662	0	0	(682)	(682)	4,980	4,980	14	14
Total		16,314	0	0	(6,592)	(6,592)	9,722	9,722	608	608
Current lease liabilities		9,260					1,671			
Non-current lease liabilities		7,054					7,054			
		16,314					8,725			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Aerodrome reserve	296,452	1,038	4,414	0	0	0	0	297,490	300,866
Yilgarn bowls and tennis club reserve	54,074	261	805	6,594	0	0	0	60,929	54,879
Building funding reserve	2,649,632	9,274	39,450	0	0	0	0	2,658,906	2,689,082
Community bus reserve	129,093	452	1,922	0	0	0	0	129,545	131,015
Unspent grants	943,522		7,703	0	0	(943,522)	(943,522)	0	7,703
Health services (operations) reserve	108,981	381	1,623	0	0	0	0	109,362	110,604
Health services (capital) reserve	212,247	743	3,160	0	0	0	0	212,990	215,407
Homes for the aged reserve	401,940	1,407	5,984	0	0	0	0	403,347	407,924
HVRIC reserve	584,839	2,047	8,708	154,000	0	(168,947)	0	571,939	593,547
Long service leave reserve	297,148	1,040	4,424	0	0	0	0	298,188	301,572
Mt Hampton/Dulyalbin reserve	54,691	391	814	7,300	0	0	0	62,382	55,505
Museum reserve	24,827	187	370	2,900	0	0	0	27,914	25,197
Plant funding reserve	894,945	3,132	13,325	200,000	0	0	0	1,098,077	908,270
Sport and recreation facility reserve	597,900	2,093	8,902	0	0	0	0	599,993	606,802
Southern Cross refuse site reserve	242,947	850	3,617	0	0	0	0	243,797	246,564
Sewerage upgrades reserve	1,156,795	4,049	17,223	0	0	0	0	1,160,844	1,174,018
Standpipe upgrade reserve	200,155	701	2,980	0	0	0	0	200,856	203,135
Tourism reserve	253,916	889	3,781	0	0	0	0	254,805	257,697
Youth development reserve	111,543	390	1,661	0	0	0	0	111,933	113,204
Minreral Resources Contributions Reserve	0	0	0	710,000	0	0	0	710,000	0
	9,215,647	29,325	130,865	1,080,794	0	(1,112,469)	(943,522)	9,213,297	8,402,990

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2023
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		1,004,129		9,106		1,013,235
Total other liabilities		1,004,129	0	9,106	0	1,013,235
Employee Related Provisions						
Annual leave		287,735				287,735
Long service leave		183,567				183,567
Total Employee Related Provisions		471,302	0	0	0	471,302
Total other current assets		1,475,431	0	9,106	0	1,484,537

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$
Operating grants and subsidies				
General purpose funding				
Grants Commission - General	585,344	292,672	585,344	341,008
Grants Commission - Roads	436,343	218,170	436,343	193,919
Law, order, public safety				
FESA Grant - Operating Bush Fire Brigade	73,718	36,858	73,718	55,289
Education and welfare				
DRD Grant - Community Resource Centre Operations	105,311	105,311	105,311	54,256
Centrelink Commissions	5,750	3,353	5,750	0
CRC Professional Development & Training	2,500	0	2,500	0
Senior Citizens Centre	800	800	800	0
Community amenities				
Grants - Various Community Development Programs	1,000	581	1,000	0
Transport				
Street Light Operations	11,500	0	11,500	0
Heavy Vehicle Road Improvement Charge	864,000	504,000	864,000	670,143
Economic services				
Skeleton Weed LAG Program	130,000	130,000	130,000	44,812
	2,216,266	1,291,745	2,216,266	1,359,427
TOTALS	2,216,266	1,291,745	2,216,266	1,359,427

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2023	Adopted Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Governance								
Local Roads & Community Infrastructure	808,262	135,260		943,522	943,522	0	943,522	(135,260)
Community amenities								
Waste water reuse	0			0	100,000	100,000	100,000	0
Transport								
Main Roads Direct	0			0	398,203	398,203	398,203	406,768
Roads To Recovery	(43,471)	43,471		0	1,103,768	275,942	1,103,768	82,348
Regional Road Groups	0	0		0	805,750	402,874	805,750	322,298
	764,791	178,731	0	943,522	3,351,243	1,177,019	3,351,243	676,154
TOTALS	764,791	178,731	0	943,522	3,351,243	1,177,019	3,351,243	676,154

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Jan 2023
	\$	\$	\$	\$
Police Licensing	(44)	0	0	(44)
Builders Levy	16,374	123	0	16,497
Transwa Bookings	3,514	2,687	(3,154)	3,047
Staff Personal Dedns	45,787	14,080	(40,559)	19,308
Housing Tenancy Bonds	5,460	0	(440)	5,020
Hall Hire Bonds And Deposits	1,115	0	0	1,115
Security Key System - Key Bonds	1,830	0	0	1,830
Clubs & Groups	220	0	0	220
Third Party Contributions	6,338	0	0	6,338
Rates Overpaid	17,345	1,950	(6,119)	13,176
	97,939	18,840	(50,272)	66,507

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$30,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Fees and charges	137,558	10.71%	▲	Higher than expected Aerodrome Landing Fees (\$35k), Septic Waste Disposal Fees (\$23k) & Caravan Park Income (\$73k)		
Interest earnings	188,867	393.71%	▲	Climbing cash rate has increased interest received on Council investments		
Other revenue	135,557	37.81%	▲	Variance predominantly due to proceeds on sale of property not originally budgeted for		
Profit on disposal of assets	(6,615)	(100.00%)				
Expenditure from operating activities						
Employee costs	(65,125)	(3.45%)				
Materials and contracts	(483,628)	(26.28%)	▼	Variance in timing of budgeted maintenance work; delay in costs being incurred.		
Utility charges	(70,305)	(13.92%)	▼	Standpipe usage lower than budgeted.		
Depreciation on non-current assets	372,018	16.16%	▲			Depreciation higher than budgeted due to increased depreciation on infrastructure following revaluations
Loss on disposal of assets	(35,914)	(62.51%)	▼		Not all budgeted assets disposed of yet.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(499,425)	(42.43%)	▼	Delay in receipt of grant funding due to hold up with audit of returns & processing by Funding Bodies.		
Proceeds from disposal of assets	295,482	0.00%	‡			
Proceeds from financial assets at amortised cost - self supply	0	0.00%				
Payments for financial assets at amortised cost - self supply	0	0.00%				

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2022-23 year is \$30,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Payments for property, plant and equipment and infrastructure	\$ 923,848	49.71%	▼ Variance prodominantly due to delays in roadworks.			

Attachment 9.2.3

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022 Presented to Council, 16th February 2023

CHQ/EFT	Date	Payee	Description	Amount
CHQ				
41183	02/12/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41184	02/12/2022	PHILIP SPENCER NOLAN	ORDINARY COUNCIL MEETING - NOVEMBER 2022 - INCLUDING TRAVEL FOR AGCARE COMMITTEE MEETING	\$ 697.03
41185	16/12/2022	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	BROADCASTING LICENCE RENEWAL - ACMA - 2022	\$ 553.00
41186	16/12/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41187	16/12/2022	PUBLIC TRANSPORT AUTHORITY	TRANSWA TICKET SALES - NOVEMBER 2022	\$ 293.30
41188	22/12/2022	DEPARTMENT OF TRANSPORT	SHIRE OF YILGARN - FLEET LICENSING	\$ 13,521.75
41189	22/12/2022	PHILIP SPENCER NOLAN	ORDINARY COUNCIL MEETING - DECEMBER 2022 - INCLUDING TRAVEL FOR AGCARE COMMITTEE MEETING	\$ 697.03
41190	22/12/2022	TELSTRA	TELSTRA LINE DAMAGE INVOICE	\$ 155.95
TOTAL MUNICIPAL CHEQUES:				\$ 15,959.06

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January to 31st January 2023
Presented to Council, 16th February 2023

CHQ/EFT	Date	Payee	Description	Amount
CHQ				
41191	13/01/2023	BULLFINCH PROGRESS ASSOCIATION	MANAGEMENT OF BULLFINCH CARAVAN PARK - REIMBURSEMENT	\$ 800.00
41192	13/01/2023	DECEASED ESTATE	REFUND OF MONIES FOR WORKS NOT COMPLETED DUE TO UNFORESEEN CIRCUMSTANCES	\$ 7,041.10
41193	13/01/2023	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41194	13/01/2023	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41195	24/01/2023	RATEPAYER	RATES REFUND	\$ 78.46
41196	24/01/2023	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41197	24/01/2023	RATEPAYER	RATES REFUND	\$ 825.79
41198	24/01/2023	PUBLIC TRANSPORT AUTHORITY	TRANSWA TICKET SALES - DECEMBER 2022	\$ 341.41
TOTAL MUNICIPAL CHEQUES:				\$ 9,148.26

Shire of Yilgarn

 Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
 Presented to Council, 16th February 2023

CHQ/EFT	Date	Payee	Description	Amount
<i>EFT</i>				
EFT13410	02/12/2022	3SIXT AUTOMOTIVE SERVICES	PRIME MOVER PARTS	\$ 267.80
EFT13411	02/12/2022	ABCO PRODUCTS	CLEANING CONSUMABLES	\$ 351.49
EFT13412	02/12/2022	AERODROME MANAGEMENT PTY LTD	AERODROME SUPPORT SERVICES - SOUTHERN CROSS - 2022/2023 - NOVEMBER 2022	\$ 2,820.82
EFT13413	02/12/2022	WA DISTRIBUTORS PTY LTD	CLEANING CONSUMABLES	\$ 607.75
EFT13414	02/12/2022	EUROFINS ARL PTY LTD	SEWERAGE SAMPLES	\$ 297.00
EFT13415	02/12/2022	PURCHASER	REFUND OF DEPOSIT FOR 40 GRIFFITHS STREET BODALLIN AS RULED BY COUNCIL OCTOBER 2022	\$ 105.00
EFT13416	02/12/2022	BANNER EXCAVATIONS & ROCKBREAKING	GRAVEL PUSH UP - INCLUDING KOORDA-BULLFINCH ROAD, SOUTHERN CROSS SOUTH ROAD, THREE BOYS ROAD, AND KOOLYANOBING ROAD	\$ 100,639.00
EFT13417	02/12/2022	BKS CONVEYANCING WA	13 OVERINGTON STREET SETTLEMENT COSTS - AUCTIONED UNDER PROVISIONS OF LOCAL GOVERNMENT ACT SEIZURE FOR SALE DUE TO UNPAID RATES	\$ 3,380.96
EFT13418	02/12/2022	R DELLA BOSCA FAMILY TRUST	GRADER HIRE - ODGERS ROAD, MCKENZIE ROAD, AND NOONGAR NORTH ROAD	\$ 6,160.00
EFT13419	02/12/2022	BULLFINCH SHOOTING CLUB	2022/2023 COMMUNITY FUNDING PROGRAM - TWO IPADS FOR SCORING, CASES, AND BATTERY POWER BANKS	\$ 1,406.00
EFT13420	02/12/2022	BUNNINGS GROUP LTD	CHRISTMAS DECORATIONS - ANTARES STREET	\$ 80.91
EFT13421	02/12/2022	C & F BUILDING APPROVALS	NCC COMPLIANCE ASSESSMENT AND CDC	\$ 440.00
EFT13422	02/12/2022	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 537.81
EFT13423	02/12/2022	BRYAN CLOSE	ORDINARY COUNCIL MEETING - NOVEMBER 2022	\$ 400.00
EFT13424	02/12/2022	COMMERCIAL AQUATICS AUSTRALIA PTY LTD	SWIMMING POOL REPAIRS - CHLORINE GAS SAEFTY UNIT	\$ 2,186.91
EFT13425	02/12/2022	COPIER SUPPORT	ADMIN & CRC PHOTOCOPIER MONTHLY PRINTING - FROM 24/10/2022 TO 25/11/2022	\$ 1,425.96
EFT13426	02/12/2022	CORSIGN	ROAD SIGNAGE - INCLUDING GRAVEL ROAD WARNING SIGNS	\$ 3,457.85
EFT13427	02/12/2022	COURIER AUSTRALIA	TOLL FREIGHT	\$ 744.36
EFT13428	02/12/2022	DUN DIRECT PTY LTD	BULK DIESEL	\$ 42,898.02
EFT13429	02/12/2022	ELITE STEEL FABRICATION	CHRISTMAS DECORATIONS - COMMUNITY CHRISTMAS TREE	\$ 16,417.48
EFT13430	02/12/2022	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2022/2023 ESL QUARTER 2 CONTRIBUTION	\$ 34,896.80
EFT13431	02/12/2022	GREAT EASTERN FREIGHTLINES	DEPOT FREIGHT	\$ 227.41
EFT13432	02/12/2022	HERSEY SAFETY PTY LTD	ROAD CONSTRUCTION SUPPLIES	\$ 4,036.38
EFT13433	02/12/2022	JODIE MAREE COBDEN	ORDINARY COUNCIL MEETING - NOVEMBER 2022	\$ 400.00
EFT13434	02/12/2022	LINDA ROSE	ORDINARY COUNCIL MEETING - NOVEMBER 2022 - INCLUDING TRAVEL FOR COUNCIL MEETING AND COMMITTEE MEETING	\$ 716.83
EFT13435	02/12/2022	LISA M GRANICH	ORDINARY COUNCIL MEETING - NOVEMBER 2022 - INCLUDING TRAVEL FOR ORDINARY COUNCIL MEETING	\$ 439.60
EFT13436	02/12/2022	STATE LIBRARY OF WESTERN AUSTRALIA	FREIGHT RE-COUP INTER-LIBRARY LOANS - FROM 1ST JULY TO 31ST DECEMBER 2022	\$ 173.54
EFT13437	02/12/2022	LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	HOUSING KEYS - INCLUDING AERODROME TERMINAL LOCK	\$ 998.00
EFT13438	02/12/2022	LOCAL PEST CONTROL	ANNUAL PEST TREATMENT AND INSPECTION OF SHIRE PROPERTIES	\$ 17,523.00
EFT13439	02/12/2022	STAFF	STAFF REIMBURSEMENT - WORKING WITH CHILDREN RENEWAL AND POLICE CLEARANCE - NOVEMBER 2022	\$ 145.70
EFT13440	02/12/2022	YILGARN MEN'S SHED INC	2022/2023 COMMUNITY FUNDING PROGRAM - MEN'S SHED LAWNMOWER, BLOWER, HAND VACUUM AND LOCKABLE CABINETS	\$ 1,336.01
EFT13441	02/12/2022	MOORINE ROCK TENNIS CLUB	2022/2023 COMMUNITY FUNDING PROGRAM - CONCRETE SLAB AS A BASKETBALL COURT AT MOORINE ROCK TENNIS CLUB	\$ 2,000.00
EFT13442	02/12/2022	MULTIFILE PTY LTD	ADMIN LOCKABLE CABINET	\$ 3,837.90

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
Presented to Council, 16th February 2023

CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT13443	02/12/2022	M & W KITCHENS & CABINETS	11 ANTARES STREET BUILDING SUPPLIES	\$ 4,353.80
EFT13444	02/12/2022	OFFICE NATIONAL	SHIRE STATIONERY - INCLUDING TONERS, WEBCAM, AND OFFICE CHAIR MATS	\$ 1,619.09
EFT13445	02/12/2022	PAYWISE PTY LTD	PAYROLL DEDUCTIONS	\$ 483.21
EFT13446	02/12/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	IT SUPPORT SERVICES - EMAIL TROUBLESHOOTING	\$ 290.00
EFT13447	02/12/2022	PREMIUM PUBLISHERS	ADVERTISING AUSTRALIA'S GOLDEN OUTBACK EDITORIAL - 2022/2023	\$ 2,792.90
EFT13448	02/12/2022	WA CONTRACT RANGER SERVICES	RANGER CONTRACT SERVICES - 15/11/2022 AND 22/11/2022	\$ 1,149.50
EFT13449	02/12/2022	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES - INCLUDING MARVEL LOCH REC FACILITY AND SQUASH COURTS SWITCHBOARD, AND 3 LIBRA PLACE AIRCON SYSTEM	\$ 6,794.00
EFT13450	02/12/2022	SIGMA CHEMICALS	SWIMMING POOL PARTS	\$ 851.70
EFT13451	02/12/2022	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 84.00
EFT13452	02/12/2022	SOUTHERN CROSS MOTORCYCLE CLUB INC	2022/2023 COMMUNITY FUNDING PROGRAM - STEEL URNS, BAIN MARIE TRAYS, PRINTER, SQUARE POS, AND DISPLAY CLOCKS	\$ 1,720.39
EFT13453	02/12/2022	SYNERGY	POWER - NOVEMBER 2022	\$ 13,751.12
EFT13454	02/12/2022	TOURISM COUNCIL WESTERN AUSTRALIA	2023 TOURISM BUSINESS - MEMBERSHIP	\$ 319.00
EFT13455	02/12/2022	BOB WADDELL & ASSOCIATES PTY LTD	RATES CONSULTANCY SERVICES	\$ 412.50
EFT13456	02/12/2022	WAYNE ALAN DELLA BOSCA	ORDINARY COUNCIL MEETING - NOVEMBER 2022 - INCLUDING COMMITTEE MEETING	\$ 800.00
EFT13457	02/12/2022	WB CONTRACTING	CEMETERY SERVICES AND CHRISTMAS TREE PREPARATION IN ROTARY PARK	\$ 616.00
EFT13458	02/12/2022	WESTRAC EQUIPMENT PTY LTD	GRADER PARTS	\$ 1,663.70
EFT13459	02/12/2022	WURTH AUSTRALIA PTY LTD	TRAILER PARTS	\$ 282.92
EFT13460	02/12/2022	YILGARN AGRICULTURAL SOCIETY	2022/2023 COMMUNITY FUNDING PROGRAM - PURCHASE OF A TABLET, AND SQUARE REGISTER	\$ 1,478.00
EFT13461	02/12/2022	YILGARN NETBALL ASSOCIATION	2022/2023 COMMUNITY FUNDING PROGRAM - UNIFORMS FOR NEW MIXED JUNIOR TEAM	\$ 2,000.00
EFT13462	02/12/2022	YILGARN PLUMBING AND GAS	PLUMBING SERVICES - INCLUDING CARAVAN PARK TAP REPAIR	\$ 681.14
EFT13463	06/12/2022	EX-TENANT	BOND REFUND - UNIT 3 ANTARES STREET	\$ 1,000.00
EFT13464	16/12/2022	STAFF	STAFF REIMBURSEMENT INTERNET ALLOWANCE JANUARY 2023	\$ 79.99
EFT13465	16/12/2022	ABCO PRODUCTS	CLEANING CONSUMABLES - CARAVAN PARK, ADMIN, SPORTS COMPLEX	\$ 747.25
EFT13466	16/12/2022	ADVERTISER PRINT	SHIRE OF YILGARN COMMUNITY CALENDAR 2023 - SUPPLY	\$ 4,844.00
EFT13467	16/12/2022	WA DISTRIBUTORS PTY LTD	CARAVAN PARK CLEANING CONSUMABLES	\$ 762.70
EFT13468	16/12/2022	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY FOR DEBTORS - NOVEMBER 2022	\$ 346.35
EFT13469	16/12/2022	HIRER	BOND REFUND - VENUE AND KEY BOND FOR SPORTS COMPLEX	\$ 350.00
EFT13470	16/12/2022	AUSTRALIA POST	POSTAL CHARGES - NOVEMBER 2022	\$ 193.03
EFT13471	16/12/2022	AVON WASTE	MONTHLY RUBBISH COLLECTION - NOVEMBER 2022	\$ 14,218.72
EFT13472	16/12/2022	STAFF	STAFF INTERNET REIMBURSEMENT FROM 20/11/2022 TO 19/12/2022	\$ 158.00
EFT13473	16/12/2022	BLACKMAN FABRICATIONS	MUSEUM BUILDING HAND RAIL	\$ 3,150.40
EFT13474	16/12/2022	BOC GASES	GAS CONTAINER HIRE - NOVEMBER 2022	\$ 150.66
EFT13475	16/12/2022	R DELLA BOSCA FAMILY TRUST	GRADER HIRE - NOONGAAR NORTH ROAD, CORINTHIA WEST ROAD, TRICOLI ROAD, AND WESTONIA ROAD	\$ 8,470.00
EFT13476	16/12/2022	BUNNINGS GROUP LTD	CHRISTMAS DECORATIONS	\$ 198.13
EFT13477	16/12/2022	STAFF	STAFF REIMBURSEMENT PHONE - NOVEMBER 2022	\$ 95.00

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
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CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT13478	16/12/2022	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 537.81
EFT13479	16/12/2022	AUSTRALIAN TAXATION OFFICE	NOVEMBER 2022 BAS	\$ 23,386.00
EFT13480	16/12/2022	CORSIGN	SAFETY SIGNAGE	\$ 700.70
EFT13481	16/12/2022	COURIER AUSTRALIA	TOLL FREIGHT	\$ 382.42
EFT13482	16/12/2022	GERALDTON CENTRAL REGIONAL TAFE	CIVIL CONSTRUCTION TRAINING - 11 DEPOT STAFF	\$ 6,361.74
EFT13483	16/12/2022	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	MONTHLY LEASE - LOT 36 - 01/12/2022 TO 31/12/2022	\$ 183.34
EFT13484	16/12/2022	EASTERN DISTRICTS PANEL BEATERS & RADIATOR SPECIALISTS	MECHANIC VEHICLE REPAIRS	\$ 608.28
EFT13485	16/12/2022	E FIRE & SAFETY	11 ANTARES STREET - FIRE SAFETY SUPPLIES	\$ 338.80
EFT13486	16/12/2022	GALVIN HARDWARE PTY LTD	3 LIBRA PLACE BUILDING SUPPLIES	\$ 191.40
EFT13487	16/12/2022	STAFF	STAFF INTERNET REIMBURSEMENT - 08/11/2022 TO 07/12/2022	\$ 80.00
EFT13488	16/12/2022	GREAT EASTERN FREIGHTLINES	ROAD TRAIN HIRE - CRAMPHORNE ROAD AND CHRISTMAS TREE FREIGHT	\$ 5,022.93
EFT13489	16/12/2022	JB HIFI SOLUTIONS	STAFF SALARY SACRIFICE - COMPUTER	\$ 2,245.00
EFT13490	16/12/2022	WESFARMERS KLEENHEAT GAS PTY LTD	CARAVAN PARK GAS SUPPLY	\$ 1,628.74
EFT13491	16/12/2022	LANDGATE	RURAL AND MINING SCHEDULES	\$ 114.30
EFT13492	16/12/2022	LGIS RISK MANAGEMENT	REGIONAL RISK COORDINATOR FEE FOR 2023 FY - ONE OF TWO INSTALMENTS	\$ 6,354.74
EFT13493	16/12/2022	LIBERTY OIL RURAL PTY LTD	BULK DIESEL	\$ 35,141.15
EFT13494	16/12/2022	MARKETFORCE	ADVERTISING - NOTICE OF PROPOSED DISPOSAL - SKELETON WEED 2022 - KAL MINER	\$ 348.13
EFT13495	16/12/2022	CHIVAS ENTERPRISES PTY LTD	ROLLER HIRE - CAPITO ROAD	\$ 10,065.00
EFT13496	16/12/2022	MERREDIN GLAZING SERVICE	BUILDING SUPPLIES - 3 LIBRA PLACE	\$ 4,502.08
EFT13497	16/12/2022	MINERAL CRUSHING SERVICES	AGGREGATE SUPPLY - KOOLYANOBING ROAD, BODALLIN SOUTH ROAD, CRAMPHORNE ROAD, AND KOORDA BULLFINCH ROAD	\$ 52,725.30
EFT13498	16/12/2022	MOMAR AUSTRALIA PTY LTD	MECHANIC VEHICLE PARTS	\$ 380.27
EFT13499	16/12/2022	MUSEUMS AUSTRALIA INC	AMAGA 2023 MEMBERSHIP FOR YILGARN HISTORY MUSEUM	\$ 150.00
EFT13500	16/12/2022	IXOM OPERATIONS PTY LTD	CHLORINE BOTTLE RENTAL - NOVEMBER 2022 - INCLUDING GAS BOTTLES FOR SOUTHERN CROSS SEWERAGE AND SWIMMING POOL	\$ 3,532.32
EFT13501	16/12/2022	PAYWISE PTY LTD	PAYROLL DEDUCTIONS	\$ 483.21
EFT13502	16/12/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	IT SUPPORT SERVICES - DAILY MONITORING - NOVEMBER 2022	\$ 85.00
EFT13503	16/12/2022	WA CONTRACT RANGER SERVICES	RANGER CONTRACT SERVICES - 30/11/2022, 03/12/2022 AND 12/12/2022	\$ 1,593.63
EFT13504	16/12/2022	RJS LABOUR SERVICES	13 SPICA STREET YARD CLEAN UP - FIRE BREAK NOTICE NON-COMPLIANCE YARD CLEAN UPS	\$ 550.00
EFT13505	16/12/2022	ROB WHITE CONSULTING	CEO HOUSE CONSTRUCTION - SUPPLY OF DESIGN AND CONSTRUCTION PLANS	\$ 6,875.00
EFT13506	16/12/2022	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES - INCLUDING SPLIT SYSTEM FOR HFA, AND CHRISTMAS TREE AND DECORATIONS LIGHTING	\$ 12,730.52
EFT13507	16/12/2022	SHEQSY PTY LTD	GPS PACKAGE - DECEMBER 2022	\$ 197.84
EFT13508	16/12/2022	SHIRE OF MERREDIN	ADVERTISING - EASTERN WHEATBELT VISITORS GUIDE	\$ 1,000.00
EFT13509	16/12/2022	SIGMA CHEMICALS	SAFETY SUPPLIES	\$ 107.50
EFT13510	16/12/2022	DAIMLER TRUCKS PERTH	PRIME MOVER PARTS	\$ 1,085.46
EFT13511	16/12/2022	SOUTH METRO TAFE	TAFE COURSE FEES FOR APPRENTICE BUILDER - CIII IN CARPENTRY	\$ 98.21
EFT13512	16/12/2022	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 84.00
EFT13513	16/12/2022	KALGOORLIE SOLOMONS FLOORING	VINYL FLOORING AND CARPET - 91C ANTARES STREET	\$ 6,685.00
EFT13514	16/12/2022	FOODWORKS - SRI DEVESH PTY LTD	FOODWORKS PURCHASES - NOVEMBER 2022 - CARAVAN PARK, ADMIN, MUSEUM, AND CRC	\$ 441.98

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
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CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT13515	16/12/2022	SPEEDEE MOBILE CARPET BINDING	FLOORING SERVICES - 91C ANTARES STREET	\$ 5,380.00
EFT13516	16/12/2022	SPORTSPOWER NARROGIN	SENIOR'S CENTRE INDOOR BOWLS MAT	\$ 2,200.00
EFT13517	16/12/2022	SUNNY BRUSHWARE SUPPLIES	TRACTOR PARTS	\$ 1,873.96
EFT13518	16/12/2022	SOUTHERN CROSS HARDWARE AND NEWS	HARDWARE PURCHASES - NOVEMBER 2022 - INCLUDING CROSS-LINE LAZER, CEMENT FOR CHRISTMAS TREE AT ROTARY PARK, EPOXY KIT AND GATIC LIFTERS FOR SOUTHERN CROSS SEWERAGE	\$ 6,493.18
EFT13519	16/12/2022	SOUTHERN CROSS MOTOR MART	SOUTHERN CROSS PUBLIC PARKS SUPPLIES	\$ 260.40
EFT13520	16/12/2022	WHEATBELT HOTELS PTY LTD	2022 MUSEUM CHRISTMAS LUNCHEON	\$ 760.00
EFT13521	16/12/2022	SOUTHERN CROSS TYRE & AUTO SERVICES	TYRE SERVICE PURCHASES - NOVEMBER 2022 - INCLUDING PRIME MOVER AND TRACTOR TYRES AND FITTING, AND VEHICLE PARTS	\$ 8,012.09
EFT13522	16/12/2022	TOWN PLANNING INNOVATIONS PTY LTD	TOWN PLANNING CONSULTANCY - GENERAL ADVICE AND PLANNING SERVICES	\$ 2,103.75
EFT13523	16/12/2022	TRASH TEST DUMMIES PTY LTD	KIDS ENTERTAINMENT - DEPOSIT	\$ 2,475.00
EFT13524	16/12/2022	TRUCK CENTRE WA PTY LTD	PRIME MOVER PARTS	\$ 275.00
EFT13525	16/12/2022	VIBRA INDUSTRIAL FILTRATION AUSTRALIA	ROLLER PARTS	\$ 104.50
EFT13526	16/12/2022	VITAL MEDICAL SUPPLIES	MEDICAL CENTRE - BATTERY SUPPLY	\$ 352.00
EFT13527	16/12/2022	WB CONTRACTING	CULVERT INSTALLATION - CRAMPHORNE ROAD, KOOLYANOBING ROAD, AND EMU FENCE ROAD	\$ 6,300.25
EFT13528	16/12/2022	WESTRAC EQUIPMENT PTY LTD	GRADER PARTS	\$ 765.05
EFT13529	16/12/2022	TELSTRA	SMS SERVICE - NOVEMBER 2022	\$ 1,419.75
EFT13530	16/12/2022	WURTH AUSTRALIA PTY LTD	MECHANIC VEHICLE PARTS	\$ 532.36
EFT13531	16/12/2022	YILGARN AGENCIES	YILGARN AGENCIES PURCHASES - NOVEMBER 2022 - INCLUDING ENVIROPIPES FOR KOOLYANOBING ROAD, CRAMPHORNE ROAD, AND EMU FENCE ROAD	\$ 54,368.32
EFT13532	16/12/2022	YILGARN PLUMBING AND GAS	PLUMBING SERVICES - INCLUDING SWIMMING POOL KIOSK SINK REPAIRS, PUMP AND CLEAN UP ARCTURUS STREET PUMP PIT, AND 11 ANTARES STREET PLUMBING WORKS	\$ 28,854.47
EFT13533	22/12/2022	AFGR1 EQUIPMENT AUSTRALIA PTY LTD	GRADER PARTS	\$ 290.05
EFT13534	22/12/2022	EUROFINS ARL PTY LTD	TREATED EFFLUENT SAMPLES	\$ 352.00
EFT13535	22/12/2022	BUNNINGS GROUP LTD	WORKS VEHICLE PARTS	\$ 504.55
EFT13536	22/12/2022	BRYAN CLOSE	ORDINARY COUNCIL MEETING - DECEMBER 2022	\$ 400.00
EFT13537	22/12/2022	COPIER SUPPORT	ADMIN MONTHLY PHOTOCOPIER READINGS - 2022/2023 - FROM 24/10/2022 TO 16/12/2022	\$ 709.72
EFT13538	22/12/2022	COURIER AUSTRALIA	TOLL FREIGHT	\$ 386.68
EFT13539	22/12/2022	GARY MICHAEL GUERINI	ORDINARY COUNCIL MEETING - DECEMBER 2022 - INCLUDING TRAVEL	\$ 446.53
EFT13540	22/12/2022	GOLDEN CITY MOTORS	EMI VEHICLE LESS TRADE-IN VEHICLE	\$ 12,765.00
EFT13541	22/12/2022	RATEPAYER	RATES REFUND	\$ 172.81
EFT13542	22/12/2022	GREAT EASTERN FREIGHTLINES	SOUTHERN CROSS SEWERAGE FREIGHT	\$ 880.55
EFT13543	22/12/2022	HI-TEC ALARMS	SENIOR CITIZENS QUARTERLY ALARM MONITORING - SENIORS CENTRE - JANUARY TO MARCH 2023	\$ 171.60
EFT13544	22/12/2022	LINDA ROSE	ORDINARY COUNCIL MEETING - DECEMBER 2022 - INCLUDING TRAVEL	\$ 578.21
EFT13545	22/12/2022	LISA M GRANICH	ORDINARY COUNCIL MEETING - DECEMBER 2022 - INCLUDING TRAVEL	\$ 419.80
EFT13546	22/12/2022	MERREDIN PANEL AND PAINT	COMMUNITY BUS REPAIRS	\$ 1,189.82
EFT13547	22/12/2022	MERREDIN TOYOTA	VEHICLE LESS TRADE-IN	\$ 11,485.16
EFT13548	22/12/2022	RATEPAYER	RATES REFUND	\$ 1,277.25

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
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CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT13549	22/12/2022	ROB WHITE CONSULTING	PROGRESS PAYMENT DESIGN AND CERTIFICATION - SOUTHERN CROSS SPORTS COMPLEX UPGRADE	\$ 28,930.00
EFT13550	22/12/2022	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES	\$ 120.00
EFT13551	22/12/2022	SHIRE OF MERREDIN	EASTERN WHEATBELT VISITORS GUIDE - CRC ADVERTISING	\$ 75.00
EFT13552	22/12/2022	SPORTSPOWER NARROGIN	SENIOR'S CENTRE INDOOR BOWLS MAT	\$ 1,700.00
EFT13553	22/12/2022	STIRLING ASPHALT	KOOLYANOBING ROAD ASPHALT SUPPLY AND LAY	\$ 61,393.20
EFT13554	22/12/2022	SOUTHERN CROSS GENERAL PRACTICE	PRE EMPLOYMENT MEDICALS X 2	\$ 724.90
EFT13555	22/12/2022	WHEATBELT HOTELS PTY LTD	TRAINING ADMIN/DEPOT STAFF - LGIS ACCOMMODATION AND MEALS 28 - 30/11/2022	\$ 592.00
EFT13556	22/12/2022	WATER CORPORATION	WATER - DECEMBER 2022 - INCLUDING COMMUNITY STANDPIPES	\$ 114,639.58
EFT13557	22/12/2022	WAYNE ALAN DELLA BOSCA	ORDINARY COUNCIL MEETING - DECEMBER 2022 - INCLUDING COMMITTEE MEETING	\$ 800.00
EFT13558	22/12/2022	WESTRAC EQUIPMENT PTY LTD	CATERPILLAR GRADER LESS TRADE-IN GRADER, CATERPILLAR ROLLER LESS TRADE-IN ROLLER	\$ 465,377.47
EFT13559	22/12/2022	WURTH AUSTRALIA PTY LTD	ROLLER PARTS	\$ 661.93
EFT13560	22/12/2022	RATEPAYER	RATES REFUND	\$ 400.00
EFT13561	22/12/2022	YILGARN PLUMBING AND GAS	PLUMBING SERVICES	\$ 206.80
TOTAL MUNICIPAL EFT:				\$ 1,345,441.98

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2023 to 31st January 2023
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CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT13565	13/01/2023	STAFF	STAFF REIMBURSEMENT INTERNET ALLOWANCE - FEBRUARY 2023	\$ 74.67
EFT13566	13/01/2023	AERODROME MANAGEMENT SERVICES PTY LTD	AERODROME SUPPORT SERVICES - DECEMBER 2022	\$ 2,820.82
EFT13567	13/01/2023	WA DISTRIBUTORS PTY LTD	CLEANING CONSUMABLES	\$ 370.15
EFT13568	13/01/2023	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY FOR DEBTORS - DECEMBER 2022	\$ 67.71
EFT13569	13/01/2023	ASPHALT IN A BAG	MOORINE SOUTH ROAD ROAD CONSTRUCTION SUPPLIES - 15/12/2022 - 4 PALLETS OF BAGGED ASPHALT MOORINE SOUTH ROAD	\$ 7,150.00
EFT13570	13/01/2023	AUSTRALIA POST	POSTAL CHARGES - DECEMBER 2022	\$ 297.03
EFT13571	13/01/2023	AVON WASTE	MONTHLY RUBBISH COLLECTION - DECEMBER 2022	\$ 15,826.28
EFT13572	13/01/2023	STAFF	STAFF INTERNET REIMBURSEMENT FROM 03/01/2023 TO 02/02/2023	\$ 79.00
EFT13573	13/01/2023	BITUTEK PTY LTD	SUPPLY AND SPRAY BITUMEN - BODALLIN SOUTH ROAD, CRAMPHORNE ROAD, AND KOOLYANOBING ROAD	\$ 222,033.37
EFT13574	13/01/2023	BOC GASES	GAS CONTAINER HIRE - DECEMBER 2022	\$ 72.84
EFT13575	13/01/2023	R DELLA BOSCA FAMILY TRUST	GRADER HIRE - WESTONIA ROAD, VERSACE ROAD, TURKEY ROAD, AND EMU FENCE ROAD	\$ 12,705.00
EFT13576	13/01/2023	STAFF	STAFF REIMBURSEMENT PHONE - DECEMBER 2022	\$ 95.00
EFT13577	13/01/2023	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 1,075.62
EFT13578	13/01/2023	AUSTRALIAN TAXATION OFFICE	DECEMBER 2022 BAS	\$ 12,983.00
EFT13579	13/01/2023	COURIER AUSTRALIA	TOLL FREIGHT	\$ 579.87
EFT13580	13/01/2023	DUN DIRECT PTY LTD	PRIME MOVER SUPPLIES	\$ 983.50
EFT13581	13/01/2023	FULTON HOGAN INDUSTRIES PTY LTD	ROAD CONSTRUCTION SUPPLIES - KOORDA BULLFINCH ROAD	\$ 4,224.00
EFT13582	13/01/2023	STAFF	STAFF INTERNET REIMBURSEMENT - 08/12/2022 - 07/01/2023	\$ 80.00
EFT13583	13/01/2023	GREAT EASTERN FREIGHTLINES	DEPOT FREIGHT	\$ 481.34
EFT13584	13/01/2023	IAN DEREK CHRISTIE	BUILDING SERVICES FOR ROTARY PARK - CHRISTMAS DECORATIONS	\$ 440.00
EFT13585	13/01/2023	WESFARMERS KLEENHEAT GAS PTY LTD	CARAVAN PARK GAS SUPPLY	\$ 1,674.76
EFT13586	13/01/2023	LANDGATE	VALUATION EXPENSES - RURAL UV, GROSS RENTAL VALUATIONS AND CERTIFICATE OF TITLE	\$ 230.41
EFT13587	13/01/2023	LG ASSIST ANZ PTY LTD	WEBSITE ADVERTISING COSTS FOR FINANCE MANAGER POSITION	\$ 330.00
EFT13588	13/01/2023	LIBERTY OIL RURAL PTY LTD	BULK DIESEL	\$ 37,114.00
EFT13589	13/01/2023	STAFF	STAFF REIMBURSEMENT - 2023 AUSTRALIA DAY MEDALLIONS	\$ 10.00
EFT13590	13/01/2023	PAYWISE PTY LTD	PAYROLL DEDUCTIONS	\$ 966.42
EFT13591	13/01/2023	PERFECT COMPUTER SOLUTIONS PTY LTD	IT SUPPORT SERVICES - DAILY MONITORING - DECEMBER 2022 AND EMAIL TROUBLESHOOTING	\$ 170.00
EFT13592	13/01/2023	POOL & PUMP SERVICE & REPAIRS PTY LTD	SWIMMING POOL SERVICES - SUPPLY SERVICE KITS AND PARTS FOR POOL PUMPING EQUIPMENT AND CHLORINE INJECTOR REPLACEMENT	\$ 12,252.96
EFT13593	13/01/2023	RAILWAY TAVERN	CATERING FOR 2022 SHIRE CHRISTMAS FUNCTION	\$ 795.00
EFT13594	13/01/2023	WA CONTRACT RANGER SERVICES	RANGER CONTRACT SERVICES - 20/12/2022	\$ 522.50
EFT13595	13/01/2023	RJS LABOUR SERVICES	LABOUR SERVICES - YARD CLEAN-UP FOR FIRE BREAKS	\$ 475.00
EFT13596	13/01/2023	ROSS'S DIESEL SERVICE	WATER TANK REPAIRS	\$ 357.72
EFT13597	13/01/2023	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES - INCLUDING CHRISTMAS TREE SETUP AT ROTARY PARK AND SPORTS COMPLEX RCD CHECKS	\$ 3,073.00
EFT13598	13/01/2023	SHEQSY PTY LTD	GPS PACKAGE - JANUARY 2023	\$ 197.84
EFT13599	13/01/2023	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 168.00

Shire of Yilgarn

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EFT				
EFT13600	13/01/2023	SPECIALIZED CLEANING GROUP PTY LTD	ROAD SWEEPER SERVICES	\$ 5,524.20
EFT13601	13/01/2023	SOUTHERN CROSS HARDWARE AND NEWS	HARDWARE PURCHASES - DECEMBER 2022 - INCLUDING BUILDING SUPPLIES 11 ANTARES STREET, 3 LIBRA PLACE APPLIANCES, AND SOUTHERN CROSS OVAL SPRINKLERS	\$ 13,056.16
EFT13602	13/01/2023	WHEATBELT HOTELS PTY LTD	REFRESHMENTS FOR CHRISTMAS WINDUP	\$ 1,104.00
EFT13603	13/01/2023	SOUTHERN CROSS TYRE & AUTO SERVICES	TYRE SERVICES PURCHASES - DECEMBER 2022 - PRIME MOVER TYRES, AND VEHICLE PARTS	\$ 9,682.81
EFT13604	13/01/2023	SYNERGY	POWER - DECEMBER 2022	\$ 19,933.20
EFT13605	13/01/2023	TUTT BRYANT EQUIPMENT	ROLLER PARTS	\$ 3,862.01
EFT13606	13/01/2023	WATER CORPORATION	WATER - JANUARY 2023	\$ 5,759.67
EFT13607	13/01/2023	WB CONTRACTING	KOOLYANOBING ROAD CULVERT INSTALLATION	\$ 12,999.25
EFT13608	13/01/2023	WREN OIL	OIL DISPOSAL	\$ 489.50
EFT13609	24/01/2023	AV-SEC	QUARTERLY ALARM MONITORING - 3RD QUARTER 2022/2023 - ADMIN CENTRE, DOCTOR'S HOUSE, MEDICAL CENTRE	\$ 375.00
EFT13610	24/01/2023	BLACKMAN FABRICATIONS	GRADER PARTS	\$ 5,053.68
EFT13611	24/01/2023	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 537.81
EFT13612	24/01/2023	CLOCKMASTERS AUSTRALIA	SWIMMING POOL DIGITAL CLOCK	\$ 2,476.32
EFT13613	24/01/2023	BRYAN CLOSE	2022/2023 DEPUTY PRESIDENT'S ALLOWANCE INSTALMENT - SECOND INSTALMENT - AS PER BUDGET	\$ 1,500.00
EFT13614	24/01/2023	CORSIGN	ROAD/SAFETY SIGNAGE	\$ 6,603.85
EFT13615	24/01/2023	COURIER AUSTRALIA	TOLL FREIGHT	\$ 283.44
EFT13616	24/01/2023	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	PARKER RANGE ROAD DEVELOPMENT GRAVEL PIT - CLEARING PERMIT	\$ 2,600.00
EFT13617	24/01/2023	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	COMMUNITY CROP MONTHLY LEASE - JILBADJI CROPPING AND GRAZING LOT 36 FROM 01/01/2023 TO 31/01/2023	\$ 183.34
EFT13618	24/01/2023	E FIRE & SAFETY	FIRE EXTINGUISHER MAINTENANCE - SHIRE PROPERTY, PLANT AND EQUIPMENT	\$ 4,194.30
EFT13619	24/01/2023	GALVIN HARDWARE PTY LTD	BUILDING SUPPLIES - 11 ANTARES STREET	\$ 191.40
EFT13620	24/01/2023	GSR LASER TOOLS	ROAD CONSTRUCTION EQUIPMENT - CLEGG HAMMER	\$ 11,275.00
EFT13621	24/01/2023	IAN DEREK CHRISTIE	BUILDING SERVICES - MEDICAL CENTRE GENSET CONCRETE PAD AND FENCING	\$ 12,956.96
EFT13622	24/01/2023	INDUSTRIAL AUTOMATION GROUP PTY LTD	STANDPIPE CONTROLLER SUPPORT AND MONITORING - JANUARY 2023 TO JUNE 2023	\$ 4,817.45
EFT13623	24/01/2023	PERLEX HOLDINGS PTY LTD	AUSTRALIA DAY - KIDS ENTERTAINMENT	\$ 3,250.00
EFT13624	24/01/2023	STAFF	STAFF REIMBURSEMENT OF FUEL	\$ 75.00
EFT13625	24/01/2023	CHIVAS ENTERPRISES PTY LTD	ROLLER HIRE - CAPITO ROAD	\$ 10,780.00
EFT13626	24/01/2023	MEDELECT	ANNUAL MAINTENANCE OF MEDICAL AND GAS EQUIPMENT - MEDICAL CENTRE	\$ 1,413.50
EFT13627	24/01/2023	MINERAL CRUSHING SERVICES	AGGREGATE SUPPLY AND DELIVERY - KOOLYANOBING ROAD, THREE BOYS ROAD, AND KOORDA BULLFINCH ROAD	\$ 65,673.48
EFT13628	24/01/2023	RATEPAYER	RATES REFUND	\$ 1,025.65
EFT13629	24/01/2023	PAYWISE PTY LTD	PAYROLL DEDUCTIONS	\$ 483.21
EFT13630	24/01/2023	PERFECT COMPUTER SOLUTIONS PTY LTD	IT SUPPORT SERVICES - SECURITY CERTIFICATE	\$ 220.00
EFT13631	24/01/2023	QUEST INNALOO	ADMIN STAFF TRAINING ACCOMODATION FOR DEPARTMENT OF TRANSPORT LICENSING FIVE DAY COURSE	\$ 1,170.00
EFT13632	24/01/2023	WA CONTRACT RANGER SERVICES	RANGER CONTRACT SERVICES - 03/01/2023 AND 12/01/2023	\$ 1,097.25
EFT13633	24/01/2023	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES - INCLUDING CONSTELLATION PARK RETICULATION, 11 E ANTARES STREET LIGHT CIRCUITS, AND SPORTS COMPLEX LOUNGE MAINTENANCE	\$ 9,257.20

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EFT				
EFT13634	24/01/2023	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 96.00
EFT13635	24/01/2023	FOODWORKS - SRI DEVESH PTY LTD	FOODWORKS PURCHASES - DECEMBER 2022 -	\$ 863.62
EFT13636	24/01/2023	SOUTHERN CROSS GENERAL PRACTICE	RANDOM DRUG TEST	\$ 68.20
EFT13637	24/01/2023	T-QUIP	4WD MOWER	\$ 48,400.00
EFT13638	24/01/2023	WESTERN AUSTRALIAN TREASURY CORPORATION	GOVERNMENT GUARANTEE FEE TO 31 DECEMBER 2022 - LOAN 98	\$ 2,922.22
EFT13639	24/01/2023	WAYNE ALAN DELLA BOSCA	2022/2023 PRESIDENT'S ALLOWANCE INSTALMENT - SECOND INSTALMENT - AS PER BUDGET	\$ 6,000.00
EFT13640	24/01/2023	WESTRAC EQUIPMENT PTY LTD	GRADER PARTS - INCLUDING BLADES	\$ 14,680.62
EFT13641	24/01/2023	THE WORKWEAR GROUP PTY LTD	ADMIN/DEPOT STAFF UNIFORMS	\$ 1,267.05
EFT13642	24/01/2023	YILGARN AGENCIES	YILGARN AGENCIES PURCHASES - DECEMBER 2022	\$ 8,595.85
TOTAL MUNICIPAL EFT:				\$ 643,575.01

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
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CHQ/EFT	Date	Payee	Description	Amount
CHQ				
Chq/EFT	Date	Name	Description	Amount
2066	12/12/2022	DROPBOX INTERNATIONAL UNLIMITED COMPANY	DROPBOX ADVANCED USER LICENCES - ANNUAL SUBSCRIPTION	\$ 4,752.00
2067	07/12/2022	SHIRE OF YILGARN - PAYROLL	NET PAYROLL PPE - 06/12/2022	\$ 104,425.25
2068	02/12/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 01/12/2022 TO 02/12/2022	\$ 4,994.20
2069	09/12/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 05/12/2022 TO 09/12/2022	\$ 3,298.90
2070	16/12/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 12/12/2022 TO 16/12/2022	\$ 7,850.05
2071	21/12/2022	TELSTRA	PHONE - NOVEMBER 2022 - MANAGER MOBILES	\$ 672.92
2072	12/12/2022	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - BONDER HIRE - DECEMBER 2022	\$ 250.00
2073	16/12/2022	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - DATA, EQUIPMENT, VOICE - NOVEMBER 2022	\$ 1,361.87
2074	29/12/2022	CANON FINANCE AUSTRALIA PTY LTD	BACK PHOTOCOPIER LEASE - DECEMBER 2022	\$ 127.62
2075	12/12/2022	TELSTRA	PHONE - NOVEMBER 2022 - SKELETON WEED AND DURESS ALARMS	\$ 255.05
2076	19/12/2022	TELSTRA	PHONE - NOVEMBER 2022 - SHIRE	\$ 882.52
2077	21/12/2022	SHIRE OF YILGARN - PAYROLL	NET PAYROLL PPE - 20/12/2022	\$ 116,409.47
2078	22/12/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 19/12/2022 TO 22/12/2022	\$ 23,817.05
2079	01/12/2022	SOUTHERN CROSS GENERAL PRACTICE	MONTHLY PAYMENT TO THE DOCTOR - DECEMBER 2022	\$ 6,600.00
2080	07/12/2022	MOTORCHARGE LIMITED	FUEL CARD - NOVEMBER 2022	\$ 1,938.62
2081	09/12/2022	TELSTRA	PHONE - NOVEMBER 2022 - CCTV	\$ 1.44
2082	15/12/2022	WESTPAC BANKING CORPORATION	EMCS CREDIT CARD - NOVEMBER 2022	\$ 4,621.28
2083	15/12/2022	WESTPAC BANKING CORPORATION	CEO CREDIT CARD - NOVEMBER 2022	\$ 8,578.02
TOTAL MUNICIPAL CHEQUES:				\$ 290,836.26

Shire of Yilgarn

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CHQ/EFT	Date	Payee	Description	Amount
CORPORATE CREDIT CARDS				
CEOCC-NOV22	15/12/2022	CROWN TOWERS PERTH	ACCOMMODATION AND MEALS FOR LOCAL GOVERNMENT PROFESSIONALS CONFERENCE 2022 - CEO	\$ 1,213.22
CEOCC-NOV22	15/12/2022	CHRISTMAS ELVES	CHRISTMAS LIGHTS FOR CHRISTMAS TREE AT ROTARY PARK	\$ 3,558.90
CEOCC-NOV22	15/12/2022	RAILWAY TAVERN	REFRESHMENTS FOR COUNCIL	\$ 106.00
CEOCC-NOV22	15/12/2022	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	CLEARING PERMIT APPLICATION FOR GRAVEL PIT	\$ 3,500.00
CEOCC-NOV22	15/12/2022	KMART	CHRISTMAS TINSEL FOR MAIN STREET CBD DECORATIONS	\$ 120.00
CEOCC-NOV22	15/12/2022	EQUIFAX INFORMATION SERVICES AND SOLUTIONS LIMITED	CREDIT CHECK FOR PLAYGROUND TENDER	\$ 54.95
CEOCC-NOV22	15/12/2022	EQUIFAX INFORMATION SERVICES AND SOLUTIONS LIMITED	COMPANY CREDIT CHECK - PLAYGROUND TENDER	\$ 24.95
TOTAL CEO CREDIT CARD:				\$ 8,578.02
EMCSCC-NOV22	15/12/2022	BP SOUTHERN CROSS	ADMIN REFRESHMENTS	\$ 4.50
EMCSCC-NOV22	15/12/2022	IINET/WESTNET	MONTHLY CHARGES FOR BUSINESS NBN - NOVEMBER 2022	\$ 79.99
EMCSCC-NOV22	15/12/2022	TWO DOGS HOME HARDWARE	BUILDER SUPPLIES	\$ 25.90
EMCSCC-NOV22	15/12/2022	SAFETYCULTURE PTY LTD	IAUDITOR SUBSCRIPTION FOR PERFORMING WORKPLACE INSPECTIONS - NOVEMBER 2022	\$ 26.40
EMCSCC-NOV22	15/12/2022	KITEPOWER AUSTRALIA PTY LTD	AQUATIC CENTRE SUPPLIES	\$ 110.30
EMCSCC-NOV22	15/12/2022	DEPARTMENT OF TRANSPORT	DEPOT STAFF ONE YEAR LICENCE RENEWAL	\$ 46.85
EMCSCC-NOV22	15/12/2022	PRINTZONE	PRINTER PARTS	\$ 656.48
EMCSCC-NOV22	15/12/2022	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	CLEARING PERMIT APPLICATION FOR GRAVEL PIT	\$ 3,500.00
EMCSCC-NOV22	15/12/2022	PRINTZONE	PRINTER MAINTENANCE CARTRIDGE	\$ 101.86
EMCSCC-NOV22	15/12/2022	OPTUS	DATA PLAN FOR EHO	\$ 69.00
TOTAL EMCS CREDIT CARD:				\$ 4,621.28
TOTAL CREDIT CARD:				\$ 13,199.30

Shire of Yilgarn

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CHQ/EFT	Date	Payee	Description	Amount
CHQ				
Chq/EFT	Date	Name	Description	Amount
2084	04/01/2023	SHIRE OF YILGARN - PAYROLL	NET PAYROLL PPE - 03/01/2023	\$ 95,249.54
2085	18/01/2023	SHIRE OF YILGARN - PAYROLL	NET PAYROLL PPE - 17/01/2023	\$ 103,223.98
2086	24/01/2023	CANON FINANCE AUSTRALIA PTY LTD	BACK PHOTOCOPIER LEASE - JANUARY 2023	\$ 127.62
2087	17/01/2023	TELSTRA	PHONE - DECEMBER 2022 - SHIRE	\$ 882.34
2088	13/01/2023	TELSTRA	PHONE - DECEMBER 2022 - DURESS ALARMS	\$ 88.11
2089	23/01/2023	TELSTRA	PHONE - DECEMBER 2022 - MANAGER MOBILES	\$ 672.92
2090	12/01/2023	TELSTRA	PHONE - DECEMBER 2022 - CCTV	\$ 3.60
2091	17/01/2023	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - DATA, EQUIPMENT, VOICE - DECEMBER 2022	\$ 1,359.23
2092	13/01/2023	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 09/01/2023 TO 13/01/2023	\$ 7,308.70
2093	20/01/2023	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 16/01/2023 TO 20/01/2023	\$ 26,813.00
2094	03/01/2023	SOUTHERN CROSS GENERAL PRACTICE	MONTHLY PAYMENT TO THE DOCTOR - JANUARY 2023	\$ 6,600.00
2095	06/01/2023	MOTORCHARGE LIMITED	FUEL CARD - DECEMBER 2022	\$ 1,472.65
2096	06/01/2023	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 03/01/2023 TO 06/01/2023	\$ 9,421.70
2097	16/01/2023	WESTPAC BANKING CORPORATION	EMCS CREDIT CARD - DECEMBER 2022	\$ 1,715.34
2098	16/01/2023	WESTPAC BANKING CORPORATION	CEO CREDIT CARD - DECEMBER 2022	\$ 943.40
2099	12/01/2023	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES BONDER HIRE - JANUARY 2023	\$ 250.00
2100	27/01/2023	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 23/01/2023 TO 27/01/2023	\$ 12,064.90
2101	31/01/2023	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 30/01/2023 TO 31/01/2023	\$ 169.45
TOTAL MUNICIPAL CHEQUES:				\$ 268,366.48

Shire of Yilgarn

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CHQ/EFT	Date	Payee	Description	Amount
CORPORATE CREDIT CARDS				
CEOCC-DEC22	16/01/2023	ROSS'S DIESEL SERVICE	ANNUAL SHIRE BUS INSPECTION	\$ 233.00
CEOCC-DEC22	16/01/2023	DUNNINGS ROADHOUSE SOUTHERN CROSS	DIESEL FOR BUSHFIRE BRIGADE VEHICLES	\$ 158.85
CEOCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	ONE YEAR RENEWAL OF LICENCE DEPOT STAFF	\$ 46.85
CEOCC-DEC22	16/01/2023	RAILWAY TAVERN	REFRESHMENTS FOR COUNCIL	\$ 248.00
CEOCC-DEC22	16/01/2023	AUSTRALIA DAY COUNCIL OF SOUTH AUSTRALIA	AUSTRALIA DAY MEDALLIONS	\$ 85.00
CEOCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	PLATE REMAKE	\$ 44.50
CEOCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	REGISTRATION OF SHIRE VEHICLE	\$ 41.35
CEOCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	REGISTRATION OF SHIRE VEHICLE	\$ 41.35
CEOCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	PLATE REMAKE	\$ 44.50
TOTAL CEO CREDIT CARD				\$ 943.40
EMCSCC-DEC22	16/01/2023	CANCER COUNCIL	DEPOT STAFF SUNSCREEN AND ZINC	\$ 512.20
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	ONE YEAR RENEWAL OF LICENCE DEPOT STAFF	\$ 32.70
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	ONE YEAR RENEWAL OF LICENCE DEPOT STAFF	\$ 46.85
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	PLATE CHANGE	\$ 30.50
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	PLATE CHANGE	\$ 30.50
EMCSCC-DEC22	16/01/2023	SAFETYCULTURE PTY LTD	IAUDITOR SUBSCRIPTION FOR PERFORMING WORKPLACE INSPECTIONS - DECEMBER 2022	\$ 26.40
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	PLATE CHANGE	\$ 30.50
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	PLATE CHANGE	\$ 30.50
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	REGISTRATION OF SHIRE VEHICLE	\$ 48.90
EMCSCC-DEC22	16/01/2023	SOUTHERN CROSS HARDWARE AND NEWS	2022/2023 RATES INCENTIVE PRIZES	\$ 250.00
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	REGISTRATION OF SHIRE VEHICLE	\$ 263.65
EMCSCC-DEC22	16/01/2023	DEPARTMENT OF TRANSPORT	REGISTRATION OF SHIRE VEHICLE	\$ 263.65
EMCSCC-DEC22	16/01/2023	OPTUS	DATA PLAN FOR EHO	\$ 69.00
EMCSCC-DEC22	16/01/2023	IINET/WESTNET	MONTHLY CHARGES FOR BUSINESS NBN - DECEMBER 2022	\$ 79.99
TOTAL EMCS CREDIT CARD:				\$ 1,715.34
TOTAL CREDIT CARD:				\$ 2,658.74

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
Presented to Council, 16th February 2023

CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD17454.1	06/12/2022	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	\$ 13,816.34
DD17454.2	06/12/2022	HESTA SUPER FUND	PAYROLL DEDUCTIONS	\$ 624.33
DD17454.3	06/12/2022	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 86.49
DD17454.4	06/12/2022	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 499.95
DD17454.5	06/12/2022	PRIME SUPER	PAYROLL DEDUCTIONS	\$ 536.04
DD17454.6	06/12/2022	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 1,116.18
DD17454.7	06/12/2022	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 727.60
DD17454.8	06/12/2022	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 634.11
DD17454.9	06/12/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 4,775.12
DD17454.10	06/12/2022	CBUS	SUPERANNUATION CONTRIBUTIONS	\$ 681.85
DD17454.11	06/12/2022	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 577.47
DD17454.12	06/12/2022	BT SUPER FOR LIFE ACCOUNT	SUPERANNUATION CONTRIBUTIONS	\$ 748.37
DD17454.13	06/12/2022	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 537.22
TOTAL DIRECT DEBIT 17454:				\$ 25,361.07

DD17489.1	20/12/2022	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	13909.39
DD17489.2	20/12/2022	HESTA SUPER FUND	PAYROLL DEDUCTIONS	585.51
DD17489.3	20/12/2022	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	499.95
DD17489.4	20/12/2022	PRIME SUPER	PAYROLL DEDUCTIONS	541.69
DD17489.5	20/12/2022	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	2130.74
DD17489.6	20/12/2022	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	726.88
DD17489.7	20/12/2022	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	632.67
DD17489.8	20/12/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	4544.41
DD17489.9	20/12/2022	CBUS	SUPERANNUATION CONTRIBUTIONS	681.85
DD17489.10	20/12/2022	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	603.06
DD17489.11	20/12/2022	BT SUPER FOR LIFE ACCOUNT	SUPERANNUATION CONTRIBUTIONS	748.37
DD17489.12	20/12/2022	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	537.21
TOTAL DIRECT DEBIT 17489:				\$ 26,141.73
TOTAL DIRECT DEBITS:				\$ 51,502.80

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2022 to 31st December 2022
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CHQ/EFT	Date	Payee	Description	Amount
BANK CHARGES				
	01/12/2022	WESTPAC BANK	BANK CHARGES	\$ 20.00
	01/12/2022	WESTPAC BANK	BANK CHARGES	\$ 189.64
	01/12/2022	WESTPAC BANK	BANK CHARGES	\$ 711.75
			TOTAL BANK CHARGES:	\$ 921.39

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2023 to 31st January 2023
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CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD17518.1	03/01/2023	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	\$ 14,153.88
DD17518.2	03/01/2023	HESTA SUPER FUND	PAYROLL DEDUCTIONS	\$ 582.28
DD17518.3	03/01/2023	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 499.95
DD17518.4	03/01/2023	PRIME SUPER	PAYROLL DEDUCTIONS	\$ 567.27
DD17518.5	03/01/2023	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 1,236.44
DD17518.6	03/01/2023	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 749.65
DD17518.7	03/01/2023	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 330.23
DD17518.8	03/01/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,264.85
DD17518.9	03/01/2023	CBUS	SUPERANNUATION CONTRIBUTIONS	\$ 681.85
DD17518.10	03/01/2023	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 632.30
DD17518.11	03/01/2023	BT SUPER FOR LIFE ACCOUNT	SUPERANNUATION CONTRIBUTIONS	\$ 780.69
DD17518.12	03/01/2023	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 541.66
TOTAL DIRECT DEBIT 17518:				\$ 23,021.05

DD17545.1	17/01/2023	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	14465.88
DD17545.2	17/01/2023	HESTA SUPER FUND	PAYROLL DEDUCTIONS	595.21
DD17545.3	17/01/2023	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	84.64
DD17545.4	17/01/2023	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	530.79
DD17545.5	17/01/2023	PRIME SUPER	PAYROLL DEDUCTIONS	536.04
DD17545.6	17/01/2023	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	1180.08
DD17545.7	17/01/2023	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	801.09
DD17545.8	17/01/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	2407.38
DD17545.9	17/01/2023	CBUS	SUPERANNUATION CONTRIBUTIONS	681.85
DD17545.10	17/01/2023	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	642.04
DD17545.11	17/01/2023	BT SUPER FOR LIFE ACCOUNT	SUPERANNUATION CONTRIBUTIONS	779.46
DD17545.12	17/01/2023	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	190.61
DD17545.13	17/01/2023	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	537.22
TOTAL DIRECT DEBIT 17545:				\$ 23,432.29
TOTAL DIRECT DEBITS:				\$ 46,453.34

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2023 to 31st January 2023
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CHQ/EFT	Date	Payee	Description	Amount
BANK CHARGES				
	03/01/2023	WESTPAC BANK	BANK CHARGES	\$ 20.00
	03/01/2023	WESTPAC BANK	BANK CHARGES	\$ 183.68
	03/01/2023	WESTPAC BANK	BANK CHARGES	\$ 416.97
			TOTAL BANK CHARGES:	\$ 620.65

Shire of Yilgarn

Payments made from the Trust Account for the Period 1st January 2023 to 31st January 2023
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CHQ/EFT	Date	Payee	Description	Amount
CHQ				
402673	05/01/2023	STAFF	AS PER AUDITOR GENERAL ADVICE, MONIES HELD IN TRUST FOR RATES BY EMPLOYEES PAST AND PRESENT BE RETURNED TO THEM VIA CHEQUE	\$ 2,665.07
TOTAL TRUST CHEQUES:				\$ 2,665.07

Shire of Yilgarn

Payments made from the Trust Account for the Period 1st January 2023 to 31st January 2023
Presented to Council, 16th February 2023

CHQ/EFT	Date	Payee	Description	Amount
<i>EFT</i>				
EFT13562	12/01/2023	EX-STAFF	AS PER AUDITOR GENERAL ADVICE, MONIES HELD IN TRUST FOR RATES BY EMPLOYEES PAST AND PRESENT BE RETURNED TO THEM VIA EFT	\$ 3,476.27
EFT13563	12/01/2023	STAFF	AS PER AUDITOR GENERAL ADVICE, MONIES HELD IN TRUST FOR RATES BY EMPLOYEES PAST AND PRESENT BE RETURNED TO THEM VIA EFT	\$ 1,309.52
EFT13564	12/01/2023	STAFF	AS PER AUDITOR GENERAL ADVICE, MONIES HELD IN TRUST FOR RATES BY EMPLOYEES PAST AND PRESENT BE RETURNED TO THEM VIA EFT	\$ 420.00
EFT13643	24/01/2023	STAFF	AS PER AUDITOR GENERAL ADVICE, MONIES HELD IN TRUST FOR RATES BY EMPLOYEES PAST AND PRESENT BE RETURNED TO THEM VIA EFT	\$ 1,970.60
TOTAL TRUST EFT:				\$ 7,176.39