



MINUTES

ORDINARY COUNCIL MEETING

24 JULY 2018

3.00PM

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1. OPENING, OBITUARIES, VISITOR

1.1 OPENING

President Hudson opened the meeting at 2.55pm.

1.2 OBITUARIES

Mr Brian Wilson

Mr Ira Bradley

2. RECORD OF ATTENDANCE/APOLOGIES

2.1 RECORD OF ATTENDANCE

Cr D.P. Hudson	President
Cr A.J. Metcalf	Deputy President
Cr R.I. Trepp	
Cr B.A. Ward	
Cr B.N. Walsh	
Cr L.G. Hagboom	
Cr J.C. Chatfield	
Cr L.H. Holberton	
G.K. Martin	Acting Chief Executive Officer
S.G. Fitchat	Finance Manager
G.C. Brigg	Manager Assets & Works
E.L. Richards	Governance Officer - Council Liaison/Minutes

2.2 LEAVE OF ABSENCE

2.3 APOLOGIES

L.A. Valentine	Acting Manger Corporate & Community Services
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2.4 GUESTS

Rebecca McCall

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. DECLARATION OF ELECTED MEMBERS

5. PUBLIC QUESTION TIME

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES

COUNCIL DECISION – 7.1

Moved: Cr BN Walsh

Seconded: Cr BA Ward

Carried: 8/0

THAT THE MINUTES OF THE ORDINARY MEETING OF THE DOWERIN SHIRE COUNCIL HELD ON 26 JUNE 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

COUNCIL DECISION – 7.2

Moved: Cr BN Walsh

Seconded: Cr AJ Metcalf

Carried: 8/0

THAT THE MINUTES OF THE SPECIAL MEETING OF THE DOWERIN SHIRE COUNCIL HELD ON 12 JULY 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

8. PETITIONS/DEPUTATIONS/PRESENTATIONS

8.1 WALGA'S QUARTERLY OVERVIEW REPORTS

Attachment:

1. WALGA's Quarterly Overview Reports

9. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION

9.1 PRESIDENT ANNOUNCEMENTS

Nil

10. REPORTS OF COMMITTEE AND OFFICERS

10.1 OPERATIONS

10.1.1 LOCAL GOVERNMENT AUDITING REFORMS

Date:	19 July 2018
Applicant:	Shire of Dowerin
Location:	
File Ref:	
Disclosure of Interest:	Nil
Author:	Gary Martin Acting Chief Executive Officer
Attachments:	2. A Guide to Local Government Auditing Reforms – June 2018

Summary

This item informs the Council of recent changes to the Audit requirements for local government. The attachment is self-explanatory, but this report highlights the key changes and implications for the Shire.

Background

The Council is aware of recent history with problems at the Shire which resulted in the CCC Report in 2016, the issues that were raised in respect of the financial management and audit function, and the costs involved. Similar problems had been identified in previous CCC reports and other financial management problems identified in various local governments.

In 2017 the Local Government Act was amended to allow the Auditor General to audit local government finances and performance. This change has now led to amendments to the Local Government (Financial Management) regulations 1996 and the Local Government (Audit Regulations) which commenced on 1 July 2018.

Most of the changes commenced on 27 June 2018 with regulations 13 and 14 of the Finance regulations commencing from 1 July 2018.

Comment

The main change is to the role of the Auditor General's scope of powers to undertake and report on local governments financial audits and provide independent oversight of the sector. This includes taking responsibility for financial audits on a transitional basis as existing audit contracts expire, with all local governments being audited by the Auditor General from 2020-2021. The Shire's current auditor will complete the 2017/2018 financial year.

As a consequence, the Shire cannot appoint a person to be its auditor as in the past. Instead, the Auditor General will be able to contract out some or all of its financial audits which will be carried out under the supervision of the Auditor General. So, the existing Audit firm may still conduct the audit but engaged by the Auditor General and not the Shire. However, it is understood the auditor will be engaged from a panel of Auditors.

The Shire will remain responsible for meeting the costs of financial audits, but the Auditor General will determine the fees. It is likely that the cost will be greater.

The changes include a new category of audits – performance audits which examine the economy,

efficiency and effectiveness of programs and organizations, including compliance with legislative provisions and internal policies. These performance audits may concentrate on a particular issue or theme and may focus on a particular local government or multiple local governments.

A new requirement commencing in 2017-18 is that the annual report including the audit report will be required to be published on the Shire's website within 14 days after its has been accepted by the Shire.

The Council is now required to examine an audit report and implement appropriate action to address significant matters raised and must prepare a report to the Minister of what action is being taken.

A further change is the requirement that the CEO undertake a review of the Shire financial management systems and procedures no less than once in every three financial years. The last FMR was conducted in 2016.

Revaluation of assets is required within a period of at least three years but not more than five years, and assets valued under \$5000 are excluded but the CEO is to take steps to protect excluded portable assets from theft or loss. This may require a register approach and a decision for each CEO.

The role of the Audit Committee has been expanded to give the Committee greater involvement in assisting the CEO to carry out the review under regulation 17 of the Audit Regulations of systems and procedures concerning risk management, internal control and legislative compliance, and in "empowered to monitor and advise the CEO" in reviews of certain systems prescribed in the regulations. How this "monitor and advise" works in practice is not known.

The Audit Committee will also have a role in supporting the auditor.

Financial Implications

The main additional cost is likely to be the audit fees set by the Auditor General. Previously the Council had the decision-making choice to accept the most acceptable quote. Indicative cost increases are double previous costs.

There may also be additional costs associated with the wider scope of compliance and financial management reviews.

Risk Implications

Minimal risk apart from non-compliance with the new legislative requirements and expected less overall financial risk from the new auditing regime.

Consultation

Nil

Policy Implications

The terms of reference for the Audit Committee will need review.

Statutory Implications

Compliance with the Local Government Act 1996, Local Government (Financial Management) Regulations 1996 and the Local Government (Audit Regulations) 2018.

Although there is no definitive action decision required, the importance of the changes to local

government auditing and financial management is a important general function of the Shire.

Strategic Implications

Nil

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO LOCAL GOVERNMENT ACT 1996 SECTION 3.1 RESOLVES TO RECEIVE AND NOTE THE GUIDE TO LOCAL GOVERNMENT AUDITING REFORMS AND THE IMPLICATIONS FOR THE SHIRE.

COUNCIL DECISION – 10.1.1

Moved: Cr RI Trepp

Seconded: Cr BA Ward

Carried: 8/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO LOCAL GOVERNMENT ACT 1996 SECTION 3.1 RESOLVES TO RECEIVE AND NOTE THE GUIDE TO LOCAL GOVERNMENT AUDITING REFORMS AND THE IMPLICATIONS FOR THE SHIRE.

10.1.2 OLD FIRE SHED - LEASE

Date: 19 July 2018
Applicant: Shire of Dowerin
Location: (Lot 15) 3 East Street, Dowerin
File Ref:
Disclosure of Interest: Nil
Author: Gary Martin Acting Chief Executive Officer
Attachments: Nil

Summary

This report seeks Council approval to advertise for Expressions of Interest to Lease the old Fire Station building.

Background

A new Fire Shed has been constructed in Memorial Avenue Dowerin to house the fire appliances. The Brigade has moved most of its equipment over to this new facility.

The old Fire Shed located at 3 East Street, Dowerin is now basically vacant and sitting idle.

A request has been received from a resident seeking a commercial lease of the building for a period of two years.

However in an email dated 7 June 2018 there is reference to the Menshed being interested in this building and that the Council had suggested that a lease could be subject to the Menshed successfully attracting LotteryWest funding.

Comment

This report recommends that the Shire give local public notice calling for expressions of interest for the lease of the property to enable all interested parties to express their interest, purpose and period to enable the Council to consider the most acceptable offer. That may require a judgement between a community use (probably at a peppercorn or low rental) and a private party at a more commercial rental.

Seeking expression of interest (Tender) provides the opportunity for all residents and groups to express their interest and the terms that would be acceptable to them.

The Council can then make an assessment of the best possible option for the Shire.

Financial Implications

Currently the property is earning no income. In recent years annual expenditure has been quite low (say \$1000 or less) plus insurances but is a liability in respect of any maintenance requirements that may arise.

Risk Implications

Nil

Consultation

Nil

Policy Implications

Nil

Statutory Implications

Local Government Act 1996 section 3.58 (b) disposal of property by public tender.

Strategic Implications

Our Infrastructure – I1

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.58 (B) LOCAL GOVERNMENT ACT 1996 RESOLVES TO SEEK EXPRESSIONS OF INTEREST FOR THE LEASE OF THE FIRE SHED LOCATED ON (LOT 15) 3 EAST STREET, DOWERIN.

COUNCIL DECISION – 10.1.2

Moved: Cr BN Walsh

Seconded: Cr RI Trepp

Carried: 8/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.58 (B) LOCAL GOVERNMENT ACT 1996 RESOLVES TO SEEK EXPRESSIONS OF INTEREST FOR THE LEASE OF THE FIRE SHED LOCATED ON (LOT 15) 3 EAST STREET, DOWERIN.

10.1.3 APPLICATION FOR DEVELOPMENT APPROVAL – PROPOSAL TO CONSTRUCT GROUPED DWELLING UNIT AT 18 MEMORIAL AVENUE, DOWERIN (LOT 190 ON PLAN 154234) AND PROPOSED GREENTITLE SUBDIVISION

Date:	19 July 2018
Applicant:	Shire of Dowerin
Location:	18 Memorial Avenue, Dowerin
File Ref:	
Disclosure of Interest:	Nil
Author:	G. Martin, Acting Chief Executive Officer
Attachments:	3. Location Plan 4. Site Plan, Floor Plan, Elevations & Artist Impressions 5. Plan of Subdivision

Summary

Council is asked to: -

1. Consider approving a proposal to construct a grouped dwelling unit at Lot 190 (18) Memorial Avenue, Dowerin; and
2. To authorise the Chief Executive Officer to cause Lot 190 (18) Memorial Avenue, Dowerin to be subdivided into four (4) green title lots.

Background

The Shire has recently undertaken to construct a new Government Regional Officers' Housing (GROH) residence on Lot 190 (18) Memorial Avenue, Dowerin (the subject site) and the contract to construct the development has been let. The Shire is the freehold owner and currently has four (4) units and two (2) houses on the subject site.

Research by staff has shown that the subject site was subject to one or more subdivision applications some years ago with the more recent being 2011. It would appear, however, that the subdivision(s) were never acted upon. A plan of the subdivision (as proposed at the time) is attached (refer Attachment 5).

With respect to the construction of the proposed GROH house on the subject site, where a dwelling is one of a group of two (2) or more dwellings on the lot, such dwelling is defined as a 'grouped dwelling' under the *Shire of Dowerin Local Planning Scheme No.2* (the Scheme).

Requirement for development approval

Clause 60 of the *deemed provisions for local planning schemes* establishes that a person must not commence or carry out any works on, or use, land in the Scheme area unless the person has obtained the development approval of the local government, or unless the development is of a type that is expressly exempt under Clause 61. Development of grouped dwellings are not exempt by Clause 61 and therefore the proposed grouped dwelling on the subject site must be granted development approval before a building permit can be issued.

Subject site

The subject site is zoned 'Residential R10/35' under the Scheme where the use class 'Grouped Dwelling' is classified as a "P" use in Table 1 (Zoning Table). A "P" use means that the use is

permitted by the Scheme providing the use complies with the relevant development standards and the requirements of the Scheme.

The subject site is an L-shaped lot with frontage to Memorial Avenue (north), Dudley Street (west) and Anderson Street (south). Refer Attachment 3 – Location Plan.

The property has a legal area of 3,050.027m² and the legal description of the property is Lot 190 on Plan 154234.

The site is relatively flat with a gentle slope from south-east to north-west.

Proposal

It is proposed to construct a 244.58m² 3-bedroom X 2-bathroom single storey unit and double carport on the south-western corner of the subject property. Vehicular access to the unit will be facilitated via Anderson Street. Refer Attachment 4 – Site Plan, Floor Plan, Elevations & Artist Impressions.

Residential Design Codes (R-Codes)

The R-Codes control the design of most residential development throughout Western Australia.

Subclause 4.2.2 of the Scheme states that unless otherwise provided for in the Scheme, the development of land for any of the residential purposes dealt with by the R-Codes, is to conform with the provisions of that Codes.

The proposal was assessed under the provisions of Part 5 (design elements for all single houses and grouped dwellings) of the R-Codes and was found to satisfy the relevant *deemed-to-comply* ('as-of-right') requirements. Essentially, where an application satisfies the *deemed-to-comply* provisions of the R-Codes and the relevant provisions of the scheme, the Shire must grant the application approval.

Comment

With respect to the subdivision of the subject site, it is recommended that Council consider pursuing that option now. The Plan of Subdivision that forms the subject of Attachment 5 proposes to create four (4) lots as follows:

Proposed Lot	Area m² (approximate – subject to final survey)
Lot 25	1,308m ²
Lot 27	737m ²
Lot 28	448m ²
Lot 29	558m ²

With respect to the proposed GROH house, it is recommended that Council approves the development application, subject to conditions as outlined in the Officer's Recommendation.

Financial Implications

There are no direct financial implications with this decision relating to the construction of the new GROH house. There will be costs associated with the recommended subdivision application but it is noted that there have been two previous Council decisions to proceed with subdivision of the land but the process not completed.

Subdivision will enable the Shire to proceed with the sale of the Shire houses on Lots 28 and 29 Stacy Street.

Risk Implications

There are no known risk implications for the Shire in relation to the recommendations of this report.

Consultation

In preparing this report, Council's Acting CEO consulted and liaised with Hinterland Urban & Regional Planning Consultants.

Policy Implications

Nil

Statutory Implications

Planning and Development Act (as amended) 2005;

Shire of Dowerin Local Planning Scheme No.2; and

Planning and Development (local planning schemes) Regulations 2015.

Strategic Implications

Community Strategic Plan

Objective 2.1 - A diverse and growing economic base that will provide local employment

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.3

THAT COUNCIL:

1. GRANT DEVELOPMENT APPROVAL FOR THE CONSTRUCTION OF A GROUPED DWELLING UNIT AT LOT 190 (18) MEMORIAL AVENUE, DOWERIN AS OUTLINED IN THE APPLICATION AND INDICATED ON THE APPROVED PLANS, SUBJECT TO THE FOLLOWING CONDITIONS:

GENERAL CONDITIONS

1.1 THE DEVELOPMENT HEREBY PERMITTED MUST SUBSTANTIALLY COMMENCE WITHIN TWO (2) YEARS FROM THE DATE OF THIS DECISION.

1.2 THE DEVELOPMENT HEREBY PERMITTED TAKING PLACE IN ACCORDANCE WITH THE APPROVED PLANS.

1.3 THE STORMWATER SHALL BE DISCHARGED IN A MANNER SO THAT THERE IS NO DISCHARGE ONTO THE ADJOINING PROPERTIES TO THE SATISFACTION OF THE LOCAL GOVERNMENT.

CONDITIONS TO BE MET PRIOR TO OCCUPATION OF DEVELOPMENT

1.4 PRIOR TO OCCUPATION, THE DEVELOPMENT HEREBY PERMITTED SHALL BE CONNECTED TO AN APPROVED EFFLUENT DISPOSAL SYSTEM.

1.5 PRIOR TO THE OCCUPATION OF THE DEVELOPMENT, VEHICLE CROSSOVER(S) SHALL BE CONSTRUCTED TO THE SPECIFICATION AND SATISFACTION OF THE LOCAL GOVERNMENT.

2. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO CAUSE LOT 190 (18) MEMORIAL AVENUE, DOWERIN TO BE SUBDIVIDED INTO FOUR (4) GREEN TITLE LOTS.

COUNCIL DECISION – 10.1.3

Moved: Cr AJ Metcalf

Seconded: Cr LH Holberton

Carried: 8/0

THAT COUNCIL:

- 1. GRANT DEVELOPMENT APPROVAL FOR THE CONSTRUCTION OF A GROUPED DWELLING UNIT AT LOT 190 (18) MEMORIAL AVENUE, DOWERIN AS OUTLINED IN THE APPLICATION AND INDICATED ON THE APPROVED PLANS, SUBJECT TO THE FOLLOWING CONDITIONS:**

GENERAL CONDITIONS

- 1.1 THE DEVELOPMENT HEREBY PERMITTED MUST SUBSTANTIALLY COMMENCE WITHIN TWO (2) YEARS FROM THE DATE OF THIS DECISION.**
- 1.2 THE DEVELOPMENT HEREBY PERMITTED TAKING PLACE IN ACCORDANCE WITH THE APPROVED PLANS.**
- 1.3 THE STORMWATER SHALL BE DISCHARGED IN A MANNER SO THAT THERE IS NO DISCHARGE ONTO THE ADJOINING PROPERTIES TO THE SATISFACTION OF THE LOCAL GOVERNMENT.**

CONDITIONS TO BE MET PRIOR TO OCCUPATION OF DEVELOPMENT

- 1.4 PRIOR TO OCCUPATION, THE DEVELOPMENT HEREBY PERMITTED SHALL BE CONNECTED TO AN APPROVED EFFLUENT DISPOSAL SYSTEM.**
 - 1.5 PRIOR TO THE OCCUPATION OF THE DEVELOPMENT, VEHICLE CROSSOVER(S) SHALL BE CONSTRUCTED TO THE SPECIFICATION AND SATISFACTION OF THE LOCAL GOVERNMENT.**
-
- 2. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO CAUSE LOT 190 (18) MEMORIAL AVENUE, DOWERIN TO BE SUBDIVIDED INTO FOUR (4) GREEN TITLE LOTS.**

10.1.4 DISABILITY ACCESS AND INCLUSION PLAN

Date:	11 July 2018
Applicant:	Shire of Dowerin
Location:	
File Ref:	
Disclosure of Interest:	Nil
Author:	Linton Thomas, Health/Building Surveyor
Senior Officer:	Gary Martin, Acting Chief Executive Officer
Attachments:	6. Disability Access & Inclusion Plan 2018-2023

Summary

The roll of Council in this matter is to approve the Disability Access & Inclusion Plan 2018 – 2023 for the next five years.

The Shire president and vice president have reviewed the plan and will seek the endorsement of other elected members.

Background

The Western Australian Disability Services Act (1993) requires that all State and Local Governments have a Disability Access and Inclusion Plan.

The first Disability Access and Inclusion Plan was developed in 2006 and there were 6 outcomes to the Plan for Council to address. In 2014 one more outcome was added.

Comment

Within the Plan reference is made to Councils Disability Access Advisory Committee which has come about using the template sent out Disability Service Commission in 2006 and has been in the last 2 plan reviews.

Councilors in the past have resolved that a committee would be formed if the need arose, where the Council administration was unable to apply the outcomes set out as follows and needed guidance from the elected members.

The seven (7) outcomes are;

- Outcome 1:** People with a disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Dowerin.
- Outcome 2:** People with a disability have the same opportunities as other people to access to buildings and facilities of the Shire of Dowerin.
- Outcome 3:** People with a disability receive the information from the Shire of Dowerin authority in a format that will enable them to access the information as readily as other people are able to access it.
- Outcome 4:** People with a disability receive the same level and quality of service from the staff of the Shire of Dowerin.
- Outcome 5:** People with a disability have the same opportunities as other people to make complaints to the Shire of Dowerin.
- Outcome 6:** People with a disability have the same opportunities as other people to participate in any public consultation by the Shire of Dowerin.
- Outcome 7:** People with a disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Financial Implications

Nil

Risk Implications

Nil

Consultation

Members of the public were invited to make submissions.

Policy Implications

Nil

Statutory Implications

Disability Services Act 1993

Commonwealth Disability Discrimination Act 1992 (DDA)

Building Code of Australia

Strategic Implications

Nil

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.4

THAT COUNCIL BY SIMPLE MAJORITY ADOPTS THE DISABILITY ACCESS AND INCLUSION PLAN 2018 – 2023 AS PRESENTED.

COUNCIL DECISION – 10.1.4

Moved: Cr BN Walsh

Seconded: Cr LG Hagboom

Carried: 8/0

THAT COUNCIL BY SIMPLE MAJORITY ADOPTS THE DISABILITY ACCESS AND INCLUSION PLAN 2018 – 2023 AS PRESENTED.

10.1.5 CBH DEVELOPMENT APPLICATION

Date:	11 July 2018
Applicant:	Cooperative Bulk Handling (CBH)
Location:	Lot 801 Merredin-Goomalling Road, Dowerin
File Ref:	
Disclosure of Interest:	Nil
Author:	Linton Thomas, Health/Building Surveyor
Senior Officer:	Gary Martin, Acting Chief Executive Officer
Attachments:	7. Site Plan

Summary

To oversee the proposed project for compliance to Council's Town Planning Scheme.

To advise Council that this proposed grain handling infrastructure is being added to by way of 2 X 25,000 tonne open bulkheads to the existing CBH facilities west of the Dowerin township.

Background

Cooperative Bulk Handling has been at this Dowerin West site a few providing a grain receival point for local farmers.

Comment

The proposal supports existing infrastructure at Lot 801 Merredin-Goomalling Road, Dowerin with the construction costs being estimated to be \$900,000. The fee for this application is \$2,728.00

It is proposed to construct;

- Internal roads linking the existing site and around the proposed open bulkheads
- Stormwater drainage infrastructure
- 2 x 25,000
- Hopper pit, grain elevator and ground conveyor between open bulkheads.

Financial Implications

Nil

Risk Implications

Nil

Consultation

Nil

Policy Implications

Nil

Statutory Implications

Council Town Planning Scheme No. 2

Strategic Implications

Supports and enhances existing facilities

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.5

THAT COUNCIL, BY SIMPLE MAJORITY, APPROVES THE INSTALLATION OF 2 X 25,000 TONNE OPEN BULKHEADS ON LOT 801, MERREDIN-GOOMALLING ROAD, WEST OF DOWERIN TOWNSITE.

COUNCIL DECISION – 10.1.5

Moved: Cr BN Walsh

Seconded: Cr LH Holberton

Carried: 8/0

THAT COUNCIL, BY SIMPLE MAJORITY, APPROVES THE INSTALLATION OF 2 X 25,000 TONNE OPEN BULKHEADS ON LOT 801, MERREDIN-GOOMALLING ROAD, WEST OF DOWERIN TOWNSITE.

10.1.6 STRATFORD DEVELOPMENT APPLICATION

Date: 11 July 2018
Applicant: Gordon Stratford
Location: 367 Minnivale North Road, Minnivale
File Ref:
Disclosure of Interest: Nil
Author: Linton Thomas, Health/Building Surveyor
Senior Officer: Gary Martin, Acting Chief Executive Officer
Attachments: Nil

Summary

To oversee the proposed project for compliance to Council's Town Planning Scheme No. 2.

To advise Council that this proposed 24m X 15m hay shed is general farm infrastructure and is part of a farming enterprise. The location will be at 367 Minnivale North Road, Minnivale. A Development Application is required. The fee for this is \$163.68.

Background

Class 10 construction such as a shed on rural land outside of the townsites of Dowerin, do not require a building permit in this Shire.

Comment

There are only around 6 Shires in this State with that peculiarity. For example, Merredin and Goomalling require building permits.

The Building Commission has said that they will change this anomaly when they next review the Building Regulations. When that review may occur is not known.

Financial Implications

Nil

Risk Implications

Nil

Consultation

Nil

Policy Implications

Nil

Statutory Implications

Council Town Planning Scheme No. 2

Strategic Implications

Supports existing farming activities.

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.6

THAT COUNCIL, BY SIMPLE MAJORITY, APPROVES THE INSTALLATION OF A 24M X 15M HAY SHED AT 367 MINNIVALE NORTH ROAD, MINNIVALE FOR GORDON STRATFORD.

COUNCIL DECISION – 10.1.6

Moved: Cr AJ Metcalf

Seconded: Cr JC Chatfield

Carried: 8/0

THAT COUNCIL, BY SIMPLE MAJORITY, APPROVES THE INSTALLATION OF A 24M X 15M HAY SHED AT 367 MINNIVALE NORTH ROAD, MINNIVALE FOR GORDON STRATFORD.

10.1.7 DOWERIN EVENTS MANAGEMENT

Date: 18 July 2018
Applicant: Shire of Dowerin
Location:
File Ref:
Disclosure of Interest: Nil
Author: Susan Fitchat, Finance Manager
Attachments: Nil

Summary

This report seeks Council approval to waiver the annual lease fee of \$1500 paid by Dowerin Events Management.

Background

Dowerin Events Management have a lease agreement with the Shire of Dowerin for an amount of \$1,500 per annum. The fee has not been charged for at least the last three years and highlights the need for a review of Shire lease and rental agreements.

Dowerin Events Management contribute significant funds to the shire and the community which enhances development and growth. (For example, funds were received for the Short-Term Accommodation building of \$400,000 and more recently \$4069 towards fencing.)

It is proposed and recommended to draw up an amended lease and to waive all fees of the current lease agreement which is valid until 2026 in recognition of the greater overall funding benefit to the community.

Comment

The waiver will contribute to a healthy relationship between the Shire of Dowerin and Dowerin Events Management (DEM). DEM in return will promote the Short Stay Accommodation as an accommodation precinct for contractors and visitors to the shire which will onflow to the rest of the community.

Financial Implications

Reduction in fees and charges income of \$1,500 per year; however, it is anticipated future economic benefits will more than contra this amount.

Risk Implications

Nil

Consultation

Finance Committee

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Supports economic growth and development aligned to identified economic opportunity and partnership with local government for benefit to the community.

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.7

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES TO ENTER INTO AN AMENDED LEASE WITH DOWERIN EVENTS MANAGEMENT AND WIAVE THE ANNUAL LEASE FEE OF \$1,500.

COUNCIL DECISION – 10.1.7

Moved: Cr BA Ward

Seconded: Cr BN Walsh

Carried: 8/0

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES TO ENTER INTO AN AMENDED LEASE WITH DOWERIN EVENTS MANAGEMENT AND WIAVE THE ANNUAL LEASE FEE OF \$1,500.

10.2 FINANCE REPORT

10.2.1 FINANCIAL ACTIVITY STATEMENTS – JUNE 2018

Date:	18 July 2018
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	
Disclosure of Interest:	Nil
Author:	Susan Fitchat – Finance Manager
Senior Officer:	Gary Martin – Acting Chief Executive Officer
Attachments:	8. Monthly Financial Activity Statements – June 2018.

Summary

The financial statements for the period ending 30 June 2018 are presented for Council information.

It is noted that the figures are actual as at the time of reporting but are subject to change with year-end processes.

Background

Section 6.4 of the Local Government Act 1995 requires a Local Government to prepare financial reports.

The Local Government (Financial Management) Regulations 34 & 35 set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval.

Comment

To fulfil statutory reporting requirements, and to provide the Council with a synopsis of the Shire's overall financial performance on a year to date basis, the following financial reports are attached.

- Statements of Financial Activity – Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year to date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position; which reconciles with associated Net Current Position note (Note 3).

- Capital Acquisitions

This report provides year to date budget performance in respect of the following capital expenditure activities and their funding sources. Individual project information can be found at Note 12.

- Note 1 – Significant Accounting Policies

This note provides details of the accounting policies relating to the Shire's accounts.

- Note 2 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 5% or \$5,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

- Note 3 - Net Current Funding Position - Statutory Requirement

This note provides details of the composition of the net current asset position on a year to date basis and reconciles with the closing funding position as per the Statement of Financial Activity.

- Note 4 – Cash and Investments

This note provides Council with the details of the actual amounts in the Shire’s bank accounts and/or Investment accounts as at reporting date.

- Note 5 – Budget Amendments

This note provides council with a list of all budget amendments to date.

- Note 6 – Receivables

This note provides Council with the sundry debtors outstanding as at reporting date.

- Note 7 - Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year to date basis.

- Note 8 – Rating Information

This note provides details of rates levied during the year.

- Note 9 – Information on Borrowings

This note shows the Shire’s current debt position and lists all borrowings.

- Note 10 – Grants and Contributions received

This note is being redeveloped and will be provided as soon as possible.

- Note 11 – Trust Funds

This note shows the balance of funds held by the Shire in its Trust Fund on behalf of another person/entity.

- Note 12 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

At the Finance Committee meeting on 16 July 2018, the following considerations and actions were raised:

1. Amalgamations of the Community Bus Reserve with the Plant Reserve and the Swimming Pool Reserve with the Recreation Facilities Reserve will occur in 2018-19.
2. It was noted that the operating surplus of \$690,160 included the cash carry over for the \$724,182 and financial assistance grant paid in advance. We currently estimate that the financial activity statement operational activity status under analysis could be break even. As the accounting processes are being quantified; the accounting position is in process of being confirmed. The shire’s net current funding position is \$1,879,521. Cash resources amount to \$3,951,648 including cash backed reserves of \$1,853,262.

Financial Implications

The budgeted opening funding surplus was predicted to be \$1,134,516 and following the finalization of the audit of the annual financial statements the actual closing surplus as at 30 June 2017, the result has been increased to \$1,339,634. This increase was due to adjustments required by the auditor to bring out of court settlement funds to account in FY 2017. This has been accounted for during the statutory budget review in March 2018.

Income reduction for the 2017-2018

There has been a reduction in Financial Assistance Grants Funding (general purpose) and Roads funding. The original budget was calculated at \$1,419,381 for 2017-18 and was reduced to \$1,366,384, due to reduced Commonwealth funding being received by the State. An advance payment of \$723,087 was received in June 2017. An advance payment of \$734,182 has been received in June 2018 for 2018-19. The net effect of this is \$11,095.

Grant funding to be received:

WANDRRA road project reimbursement of expenditure and income of \$55,141 is due as at the end June 2018; to be received in July 2018.

This amount includes the 25% portion that the shire will pay towards the project. A total of \$153,400 is due to be paid by the shire for the total WANDRRA road project of \$900,000.

\$75,082 has been paid which leaves a balance of \$78,318 to be paid by the shire in 2018-19.

Other financial implications are detailed within the context of the attached reports.

Risk Implications

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the Local Government act and Financial Management regulations.

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies.

Finances have been managed in accordance with these policies.

Statutory Implications

Council is required to adopt monthly finance reports to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996. The FMR r. 34(4) allows for the Statements to be presented to Council at an Ordinary Meeting of Council within 2 months after the end of the month to which the statements relate, therefore by presenting the financial statements in June, we meet our statutory obligations

Strategic Implications

Nil

Voting Requirements

Simple Majority

COMMITTEE AND OFFICER RECOMMENDATION – 10.2.1

THAT COUNCIL BY SIMPLE MAJORITY PURSUANT TO REGULATION 34(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE STATUTORY FINANCIAL ACITIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 30 JUNE 2018.

COUNCIL DECISION – 10.2.1

Moved: Cr BN Walsh

Seconded: Cr RI Trepp

Carried: 8/0

THAT COUNCIL BY SIMPLE MAJORITY PURSUANT TO REGULATION 34(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE STATUTORY FINANCIAL ACITIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 30 JUNE 2018.

10.2.2 ACCOUNTS FOR PAYMENT – 1 JUNE 2018 TO 30 JUNE 2018

Date:	18 July 2018
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	
Disclosure of Interest:	Nil
Author:	Kathleen Brigg – Finance Officer
Senior Officer:	Susan Fitchat – Finance Manager
Attachments:	9. List of accounts for June 2018 10. Credit Card Statements

Background

The attached schedules of cheques drawn and electronic payments that have been raised under delegated authority during the month since the last meeting of Council are presented for Council review.

Comment

The list as presented has been reviewed by the Finance Manager and Acting Chief Executive Officer.

All payment lists shall include a note of the last sequence number of EFT and cheque payments.

Consultation

At the Finance Committee meeting on 16 July 2018, the Finance Committee checked the sequencing of the payments and enquired about the following.

1. Cheque 10516. Lupton's Liquid Waste Sewerage Scheme Maintenance. \$825.
Response: This was for toilets that are in constant use.
2. Cheque 10518. WA Super for A P Lawrence backpay \$ 1,103.79.
Action: Why is there superannuation backpay.
Response: There was a delay in receiving the Superchoice forms from AP Lawrence.
3. EFT 5979. Shire of Goomalling. \$27,500 Medical Surgery contribution.
Response: The payment includes GST.
4. EFT5997. Bentley Power Equipment \$ 2,750. The Shire has paid for the initial trial of the solar street lamps which is imported from China.
Action: Follow up where street lamp is situated.
Response: The street lamp is to be received in August 2018
5. EFT5985. Navsdron Pty Ltd \$11,682.
Response: The services are from January 2018 to May 2018 and include the finalization of the Long Term Financial Plan, Assistance with finalization of the midyear budget review, ATO voluntary disclosure data for the GST fraud component, review of the monthly financial statements as required and of asset disposal.
It is necessary for further assistance and local government training for the Finance Manager for the finalization of Budget 2018-19 and oversight of the financial year end processes. The Finance Manager has experience with the preparation of the financial statement budgets for private and state government (Strategic Information Management System) however local government budget presentation oversight, rate reporting and other special reporting requirements is new.

Statutory Implications

Reg 12 & 13 of the Local Government (Financial Management) Regulations 1996 requires that a separate list be prepared each month for adoption by Council showing:

- Creditors to be paid
- payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds expended are in accordance with Council's adopted budget for the 2017-18 financial year.

Risk Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority will be required at the Ordinary Meeting of Council.

COMMITTEE AND OFFICER RECOMMEDATION – 10.2.2

THAT COUNCIL BY SIMPLE MAJORITY, RECEIVES THE REPORT FROM THE ACTING CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 1 JUNE 2018 TO 30 JUNE 2018.

COUNCIL DECISION – 10.2.2

Moved: Cr BN Ward

Seconded: Cr RI Trepp

Carried: 8/0

THAT COUNCIL BY SIMPLE MAJORITY, RECEIVES THE REPORT FROM THE ACTING CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 1 JUNE 2018 TO 30 JUNE 2018.

10.3 MINUTES TO BE RECEIVED

10.3.1 MINUTES FROM COMMITTEE MEETINGS TO BE RECEIVED

Date:	19 July 2018
Applicant:	The Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	Emma Richards, Governance Officer
Attachments:	11. Minutes Audit Committee Meeting, 28 June 2018 12. Minutes Finance Committee Meeting, 16 July 2018

Summary

The report formally presents the minutes of Advisory Groups and Committees of Council from the previous month.

Background

The Shire has established the following Committees of Council:

- Audit Committee;
- Finance Committee;
- Local Emergency Management Committee;
- Bush Fire Advisory Committee;
- Australia Day Committee; and
- Road Verge Management Advisory Committee.

The above Committees do not have any delegated authority; therefore any recommendations requiring a Council decision that result from a Committee meeting must be brought before Council. This will be done via agenda items to Council.

(NB: The list above excludes those Committees that are external to the Shire, i.e. established and managed by an external group, on which the Shire has nominated representatives. Council representatives from the external committees will report back to Council verbally at the next available Council meeting. Should a decision of Council be required, an agenda item will be prepared for Council.)

Comment

The attached minutes are the unconfirmed minutes of the meetings of Committees of Council held in the previous month.

Consultation

N/A

Financial Implications

The Officer's recommendation for Council to receive the minutes of Committee meetings carries no

financial commitment for Council. Should any recommendation require a financial commitment or have any implication outside the CEO's delegated authority, the matter will be referred to Council as a specific agenda item.

Risk Implications

Nil

Policy Implications

Nil

Statutory Implications

Administration regulation 11 sets out the content that the minutes of council or committee meetings must contain, including:

- the names of members present at the meeting;
- details of each motion moved, the mover and the outcome of the motion;
- details of each decision made at the meeting; and
- written reasons for each decision made at a meeting that is significantly different from the committee's or council employee's recommendation.

Section 5.22(2) and (3) of the Act requires that the minutes of a council or committee meeting are to go to the next meeting of the council or committee for confirmation and signing by the person presiding to certify the confirmation.

Strategic Implications

The Strategic Community Plan

Objective 4.2 - Strong leadership and governance

Voting Requirements

Simple majority

OFFICER RECOMMENDATION – 10.3.1

THAT COUNCIL BY SIMPLE MAJORITY PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO:

- 1. RECEIVE THE MINUTES OF THE:***
 - a. AUDIT COMMITTEE MEETING (UNCONFIRMED), 28TH JUNE 2018; AND***
 - b. FINANCE COMMITTEE MEETING (UNCONFIRMED), 16TH JULY 2018.***

COUNCIL DECISION – 10.3.1

Moved: Cr AJ Metcalf

Seconded: Cr BN Walsh

Carried: 8/0

THAT COUNCIL BY SIMPLE MAJORITY PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO:

1. RECEIVE THE MINUTES OF THE:
 - a. AUDIT COMMITTEE MEETING (UNCONFIRMED), 28TH JUNE 2018; AND
 - b. FINANCE COMMITTEE MEETING (UNCONFIRMED), 16TH JULY 2018.

11. NEW BUSINESS OF AN URGENT NATURE

12. ELECTED MEMBERS MOTIONS

13. CONFIDENTIAL ITEMS

14. CLOSURE OF MEETING

There being no further business Cr Darrel Hudson (President) declared the meeting closed at 3.31pm.

These minutes were confirmed true and accurate at the Ordinary Council Meeting held on Tuesday 21 August 2018.

.....
D.P. Hudson

PRESIDENT

.....
Date

ORDINARY COUNCIL MEETING
ATTACHMENTS

Tuesday
24 July 2018
3.00pm



ATTACHMENTS

- 8.1.
 - 1. WALGA's Quarterly Overview Reports
- 10.1.1
 - 2. A Guide to Local Government Auditing Reforms – June 2018
- 10.1.3
 - 3. Lot 190 - Location Plan
 - 4. Lot 190 - Site Plan, Floor Plan, Elevations & Artist Impressions
 - 5. Lot 190 - Plan of Subdivision
- 10.1.4
 - 6. Disability Access & Inclusion Plan 2018-2023
- 10.1.5
 - 7. Lot 801 Merredin-Goomalling Road - Site Plan
- 10.2.1
 - 8. Monthly Financial Activity Statements – June 2018
- 10.2.2
 - 9. List of accounts for June 2018
 - 10. Credit Card Statements
- 10.3.1
 - 11. Minutes Audit Committee Meeting, 28 June 2018
 - 12. Minutes Finance Committee Meeting, 16 July 2018

WALGA Quarterly Overview Report

Q2 April – June 2018



Shire of Dowerin

This is your Council's WALGA Quarterly Report for the April to June 2018 quarter.

Following a successful trial, WALGA is expanding a new program to help support Elected Members in their role on Council.

The WALGA Member Advisor program proposes to provide Councils and Elected Members with information and resources from a trusted peer. Under the program, Member Advisors will attend an Ordinary Council meeting and be contactable via email and phone for individual Elected Members regarding any questions they may have in undertaking their roles on Council.

As the program is still in its early stages we would appreciate any comments or feedback from those who have been involved, or who wish to do so in the future.

MEMBER SERVICES



9
Number of times Governance advice was provided to the Shire of Dowerin.



47
Number of times Employee Relations advice was provided to the Shire of Dowerin.



16
Number of times Recruitment advice was provided to the Shire of Dowerin.

COMPLETE GUIDE – LOCAL GOVERNMENT ACT SUBSCRIPTION

Under the Complete Guide – Local Government Act subscription, the following resources have been made available this quarter:

- Communications and social media tools - including a template Communications and Social Media Policy, Model Code of Conduct – new social media clause, and Elected Member Personal Use of Social Media Guideline
- Transaction (Credit) Card Template Policy, plus Guidelines for developing operational procedures for Cardholders and Card administrators
- Primary and Annual Returns Management Guideline

- Updated Compliance Calendar Template, plus a Compliance Calendar implementation guide.

SECTOR ADVOCACY

ROADWISE ACTIVITIES



1
Number of RoadWise activities conducted in the Shire of Dowerin this quarter.

MEETINGS AND EVENTS

STATE LOCAL GOVERNMENT PARTNERSHIP AGREEMENT

The first meeting of the Partnership Executive Group comprising the Premier, Treasurer, Minister for Planning; Transport; Lands, Minister for Local Government; Heritage; Culture and the Arts, and representatives from WALGA and LG Professionals was held on Wednesday, 20 June.

The meeting included a number of agreements: to establish a working group that will underpin this executive and conduct research and implementation actions arising from the group; exploration of partnership agreements on Climate Change and Coastal Erosion,

and Procurement; an introduction of the WALGA Jobs Plan; and the need for ongoing relationship management in the sector. All parties acknowledged the restrictions on road funding and the need for further review of this going forward.

In addition, WALGA secured agreement on the need for implementing a major review of the planning system, and of currently frozen Local Government fees and charges – both long standing advocacy aims of the Association.

RESOURCES

- 2016-17 Local Government Road Assets and Expenditure Report finalised and distributed.

WALGA Quarterly Overview Report

Q2 April – June 2018



CONTACTS

Chief Executive Officer

Ricky Burges
9213 2025

Deputy Chief Executive Officer

Wayne Scheggia
9213 2024

Executive Manager Business Solutions

John Filippone
9213 2020

Executive Manager Environment and Waste

Mark Batty
9213 2078

Executive Manager Finance and Marketing

Zac Donovan
9213 2038

Executive Manager Governance and Organisational Services

Tony Brown
9213 2051

Executive Manager Infrastructure

Ian Duncan
9213 2031

Executive Manager People and Place

Joanne Burges
9213 2018



Department of
**Local Government, Sport
and Cultural Industries**

Our Ref: E1817068

TO ALL LOCAL GOVERNMENTS

CIRCULAR N^o 02-2018

GUIDE TO LOCAL GOVERNMENT AUDITING REFORMS – JUNE 2018

Following engagement with the sector, the Department has revised the [Guide to Local Government Auditing Reforms](#) which includes a number of amendments that affect local governments.

The amendments result from the transition of responsibility for oversight of local government audits to the Office of the Auditor General.

In September 2017, the Department provided advice in [Circular 16-2017](#) regarding proposed changes to the conduct of local government audits and financial management.

Following consultation with local government in line with the State Local Government Partnership Agreement, the proposed amendments to the *Local Government (Financial Management) Regulations 1996* and *Local Government (Audit Regulations) 1996* were revised and gazetted on Tuesday, 26 June 2018.

The key changes affecting local government are as follows:

- From 1 July 2018, an asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition is under \$5,000. CEOs must take all reasonable steps to prevent the theft or loss of non-consumable portable and attractive items valued under \$5,000.
- From 27 June 2018, local governments will be required to conduct a review of their audit systems and procedures, and their financial management systems no less than every three years. Previously local governments were required to conduct these reviews no less than every two years and four years respectively.

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- From 27 June 2018 local governments will be required to revalue an asset whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and in any event, within a period of at least 3 years but not more than 5 years after the day on which the asset was last valued or revalued.
- From 27 June 2018, the role of the audit committee has been strengthened to assist the CEO to carry out the reviews of audit systems. The Audit Committee's responsibilities have also been extended to 'monitor and advise' the CEO in reviews conducted into financial management systems and audit systems and procedures. The Audit Committee will also support the auditor as required and have functions to oversee the implementation of audit recommendations made by the auditor, which have been accepted by council; and accepted recommendations arising from reviews of local government systems and procedures.

The Guide to Local Government Auditing Reforms – June 2018 replaces the earlier guide released in September 2017 and is available on the department's website at www.dlgsc.wa.gov.au.



Duncan Ord OAM
DIRECTOR GENERAL

28 June 2018



Department of
**Local Government, Sport
and Cultural Industries**

A Guide to Local Government Auditing Reforms - June 2018

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June 2018

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All or part of this document may be copied. Due recognition of source would be appreciated. If you would like more information please contact the Department of Local Government, Sport and Cultural Industries.

A Guide to Local Government Auditing Reforms – June 2018

Introduction

On 24 August 2017, amendments to the *Local Government Act 1995* were passed by State Parliament that will enable the Auditor General to audit council finances and performance.

The changes to the Act have been supported by amendments to the Local Government *Local Government (Financial Management) Regulations 1996* and *Local Government (Audit Regulations)* gazetted on Tuesday, 26 June 2018,

Unless otherwise specified, the changes to the regulations commence on 27 June 2018. Regulations 13 and 14 of the *Local Government (Financial Management) Regulations 1996* commence on 1 July 2018.

This guide has been prepared by the Department of Local Government, Sport and Cultural Industries (the Department) to inform local governments and auditors about the changes and replaces the guide published in September 2017.

Changes to the *Local Government Act 1995* made in 2017

Auditor General will be responsible for financial and supplementary audits

The reforms made in 2017 have expanded the Auditor General's scope of powers to undertake and report on local government financial audits and provide for the independent oversight of the local government sector.

The Auditor General will take over responsibility for financial audits on a transitional basis as existing audit contracts expire. From 2020-21, all local governments will be audited by the Auditor General, regardless of whether their auditing contracts have expired.

The Department has received advice that this termination requirement will not expose the State, the Director General, or local governments to any liability if audit contracts are cancelled as a result of the changes.

A local government may not appoint a person to be its auditor.

The Auditor General will be able to contract out some or all of the financial audits but all audits will be done under the supervision of the Auditor General.

As is currently the case, local governments will be responsible for meeting the costs of financial audits. The Auditor General will determine the fees for a financial audit.

The Department has published the status of each local government's audit arrangements. This will provide transparency so that members of the community are aware of whether or not the Auditor General has responsibility for a local government audit.

Amendments mean that regional subsidiaries and regional councils will be audited by the Auditor General in the same way as local governments. The Auditor General will have the power to dispense with a financial audit of a local government or regional subsidiary where the Auditor General believes this is appropriate.

The Auditor General must consult with the Minister for Local Government before exercising this power. This could be used, for example, if a regional council has ceased to operate but has not yet been wound up. If this power is exercised, the Auditor General must notify the Public Accounts Committee and the Estimates and Financial Operations Committee of Parliament.

The Auditor General must give the report on the financial audit to the Mayor / President of the local government, the CEO of the local government, and the Minister for Local Government.

New category of audits: performance audits

The 2017 reforms introduced a new category of audits: performance audits. These audits examine the economy, efficiency, and effectiveness of programs and organisations, including compliance with legislative provisions and internal policies.

The new legislation gives the Auditor General the power to conduct such audits, which may focus on a particular issue or theme, such as procurement practices, and may include individual or multiple local governments and related bodies. This is in line with the approach adopted in other jurisdictions and with what applies to State Government agencies. Performance audits will be paid for by the State Government.

The Auditor General publishes its audit program on the Auditor General's website.

Performance audit reports are submitted to both Houses of Parliament for the Public Accounts Committee and the Estimates and Financial Operations Committee. The report is also provided to the relevant local governments.

Publication of financial reports

Commencing with their 2017-18 annual report, local governments will be required to publish the annual report, including audit reports on the local government's official website within 14 days after the report has been accepted by the local government.

Local governments will be required to publish their annual report online regardless of who undertakes the audit.

Local government duties with respect to audits

Legislation now requires local governments to examine an audit report it receives and implement appropriate action in respect to the significant matters raised.

Local governments must prepare a report addressing the significant matters identified in the report and state what action the local government has taken or intends to take. This report must be provided to the Minister within three months of receiving the audit report. Within 14 days after the local government gives the report to the Minister, the CEO must publish a copy of the report on its official website.

Amendments to the Local Government (Financial Management) Regulations 1996

The following amendments to the *Local Government (Financial Management) Regulations 1996* have been made.

Timeframe for review of financial management systems

Regulation 5 regarding the CEO's duties as to financial management has been amended to require the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures from no less than once in every four financial years to no less than three financial years. This change in combination with amendments to the provisions in the Audit Regulations related to reviewing auditing systems, will achieve greater consistency.

Timeframe for local governments to revalue assets

Regulation 17A(4) has been amended to require a local government to revalue an asset:

- whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
- in any event, within a period of at least 3 years but not more than 5 years after the day on which the asset was last valued or revalued.

These changes have been introduced to achieve greater consistency with the Australian Accounting Standards.

Assets values under \$5,000

Amendments to Regulation 17A excludes assets valued under \$5,000. This regulation commences on 1 July 2018.

Regulation 17B requires the CEO to take steps to protect excluded portable and attractive assets. This regulation requires a CEO to take all reasonable steps to prevent the theft or loss of non-consumable assets that are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale.

The language of this requirement is consistent with State Government requirements contained in Treasurer's Instruction 410 Record of Assets and has been revised following consultation with the local government sector.

A property register for portable and attractive items may be an appropriate means to properly record portable and attractive assets. The steps necessary to protect portable and attractive assets are a decision for each local government CEO.

Terminology

Amendments to the terminology used in the *Local Government (Financial Management) Regulation 1996* have been made to achieve consistency with the Australian Accounting Standards:

1. the statement from the CEO specified in Schedule 2 Form 1 has been modified replacing the part that states that annual financial report is in the opinion of the CEO properly drawn, with a statement that the annual financial report is 'based on proper accounts and records.'
2. clarification that the annual financial report complies with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Amendments to the Local Government (Audit) Regulations 1996

Role of the Audit Committee

With the transfer of auditing to the Auditor General, local government Audit Committees will have a new and important role.

The role of the Audit Committee has been amended so that the Audit Committee has greater involvement in assisting the CEO to carry out the review under Regulation 17 of the Audit Regulations of systems and procedures concerning risk management, internal control, and legislative compliance. The Audit Committee is empowered to 'monitor and advise' the CEO in reviews of certain systems prescribed by the audit and financial management regulations. The terms 'monitor and advise' have been selected following consultation with the sector.

The reforms are intended to help CEOs formulate recommendations to council to address issues identified in the reviews.

The Audit Committee will also support the auditor as required and have functions to oversee:

- the implementation of audit recommendations made by the auditor, which have been accepted by council; and
- accepted recommendations arising from reviews of local government systems and procedures.

These roles reflect the importance of the Audit Committee as a section of council charged with specific responsibilities to scrutinise performance and financial management. The regulations continue to allow for external membership of Audit Committees. Councils are encouraged to consider inviting appropriate people with expertise in financial management and audit to be members of their Audit Committee.

Role of the council assisting the auditor

Local governments are required to provide the auditor with a copy of their Strategic Community Plan, Corporate Business Plan or another plan or informing strategy. The powers to request documentation are consistent with the Auditor General's powers to request information of State Government agencies when conducting audits.

Timeframe for reviewing audit systems and procedures

An amendment to Regulation 17(2) requires the CEO to undertake a review of audit systems and procedures no less than once in every three financial years. This change will introduce consistency in CEO responsibilities to review financial management and audit systems and procedures in a timely manner.

Compliance Audit Return

Questions regarding the adoption of Integrated Planning and Reporting documents have been included as fields in the Compliance Audit Return.

Terminology

The following amendments for the terminology used in the Audit Regulations have been made:

- references to Executive Director have been replaced by Departmental CEO to reflect Machinery of Government changes; and
- references to the conduct of audits in regulation 9 have been updated to reflect language used in the Australian Accounting Standards.

For more information, please contact:

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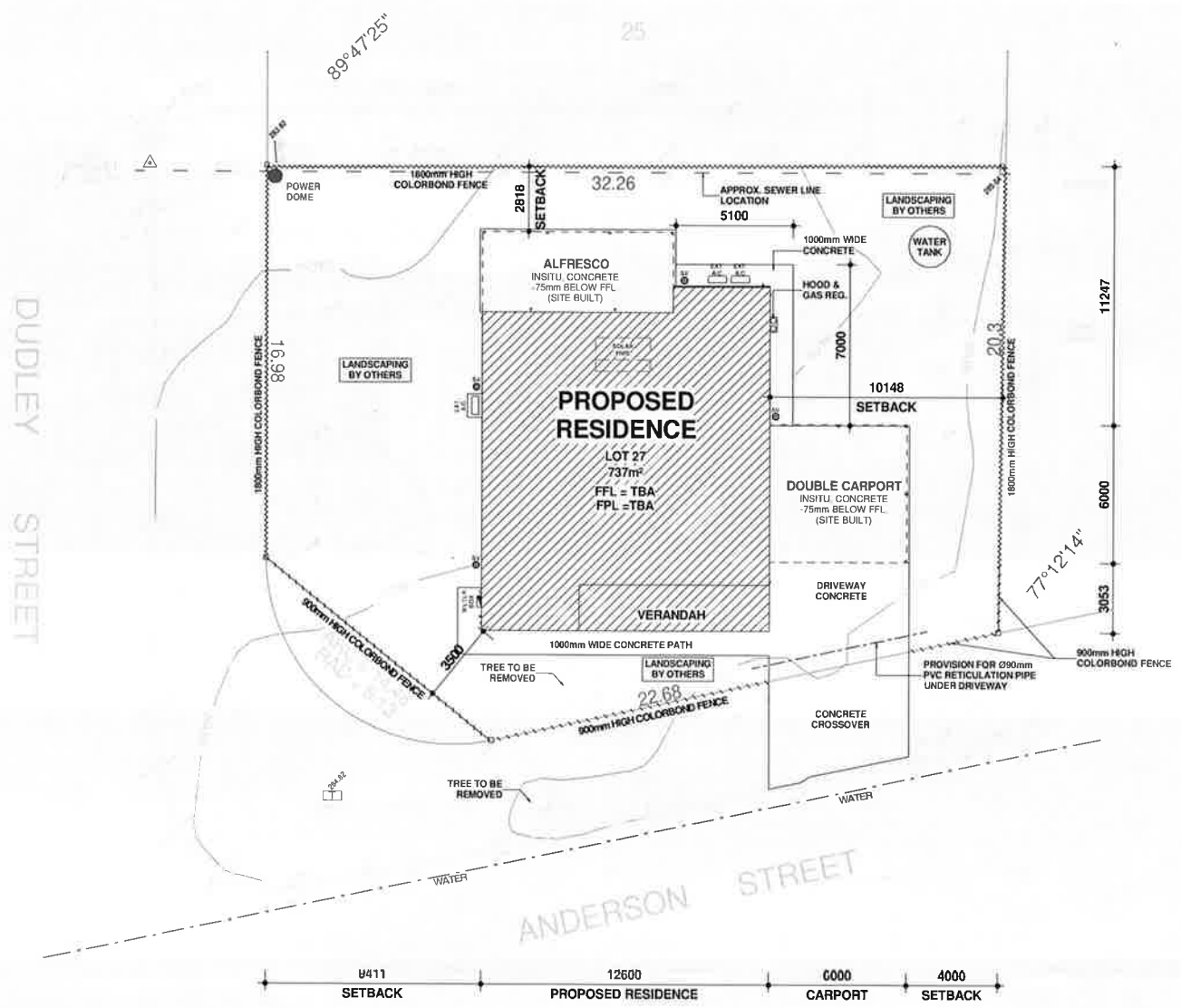
LOCATION PLAN – 18 MEMORIAL AVENUE, DOWERIN





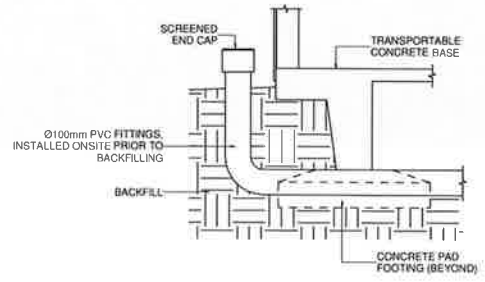
CLIENT: SHIRE OF DOWERIN	Rev	Description	Date	JOB No:	18017	 <p>T: 08 64540919 F: 08 64540918 W: modularwa.com.au e: sales@modularwa.com.au Builders reg # 101630</p>
ADDRESS: LOT 27 (#12) ANDERSON ST. DOWERIN, WA 6461	A	Prepare tender drawings	27/03/18	DATE:	6/04/2018 3:42 08 PM	
HOUSE TYPE: CUSTOM				DRAWN:	BT	
				CHECKED:	*	
				REV:	SHEET	
				SCALE:	A A100	
				<small>Use figured dimensions in preference to scaled All dimensions to be verified and checked on the job. © Copyright</small>		39

CONCRETE NOTE:
 1. CONCRETE TO DRIVEWAY & CARPORT TO BE 100mm THICK WITH SL63 MESH.
 2. CONCRETE TO PATHS & CLOTHLINE TO BE 100mm THICK.



CONCRETE AREA	
CROSSOVER	27.93m²
DRIVEWAY	26.79m²
DOUBLE CARPORT	37.21m²
ALFRESCO	30.85m²
PATHS	15.64m²
LETTER BOX	0.52m²
TOTAL	138.94m²

NOTE:
 SUB-FLOOR VENT TO HAVE A 2m RADIUS EXCLUSION ZONE FROM CENTER OF HOOD & GAS REG LOCATION



1 PROPOSED SITE PLAN
 A101 1 : 200

SV SUB FLOOR VENTILATION
 A101 1 : 20

CLIENT: SHIRE OF DOWERIN	<table border="1"> <thead> <tr> <th>Rev</th> <th>Description</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Prepare tender drawings</td> <td>27/03/18</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Rev	Description	Date	A	Prepare tender drawings	27/03/18										JOB No: 18017	<p>T: 08 64540919 F: 08 64540918 W: modularwa.com.au e: sales@modularwa.com.au Builders reg # 101630</p>
Rev		Description	Date															
A		Prepare tender drawings	27/03/18															
ADDRESS: LOT 27 (#12) ANDERSON ST, DOWERIN, WA 6461	DATE: 6/04/2018 3:42:08 PM	DRAWN: BT																
HOUSE TYPE: CUSTOM	CHECKED: -	REV: SHEET																
SCALE: As indicated		A101	40															

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GENERAL NOTES:

- DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTES PRIOR TO COMMENCEMENT OF ANY WORKS AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.
- DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.

CLIENT NOTE:
THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA APPENDIX A AND ENGINEERED CERTIFIED DRAWINGS.

CARPENTERS NOTE:
SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

INTERNAL OPENINGS:

DHO: FLUSHED DOOR HEIGHT OPENING 2040mm A F L

FHO: FULL HEIGHT OPENING

(P) PRIVACY LATCH

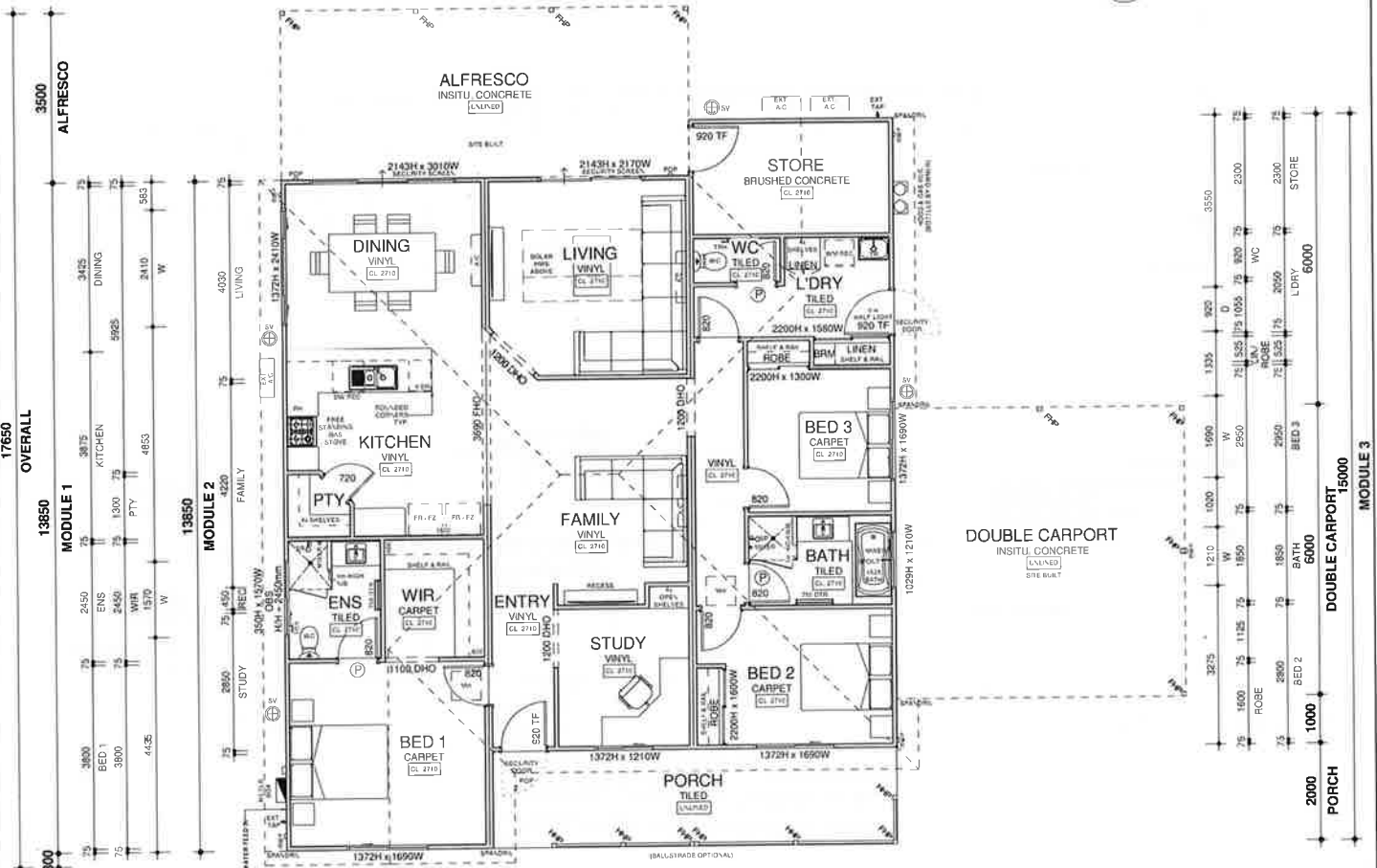
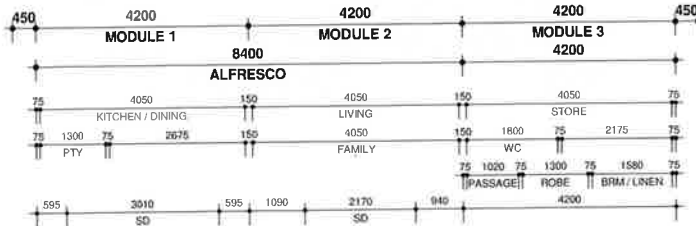
ABBREVIATION LEGEND

HP	HOT PLATE	FHP	FULL HEIGHT POST
RH	RANGEHOOD	HHP	HALF HEIGHT POST
UBO	UNDERBENCH OVEN		
OHC	OVERHEAD CUPBOARD		
DR	DRAWER		
FR/FZ REC	FRIDGE / FREEZER RECESS		
DW REC	DISHWASHER RECESS		
TR	TROUGH		
WM REC	WASHING MACHINE RECESS		
TRH	TOILET ROLL HOLDER		
DTR	DOUBLE TOWEL RAIL		
TRG	TOWEL RING		
SR	SHOWER RAIL / ROSE		
MH	MANHOLE		
BRM	BROOM		
V	VANITY		
B	BASIN		
OS	OBSCURE		
TF	TIMBER FRAME		
SV	SUB FLOOR VENT		

BUSHFIRE ATTACK LEVEL (BAL): TBA

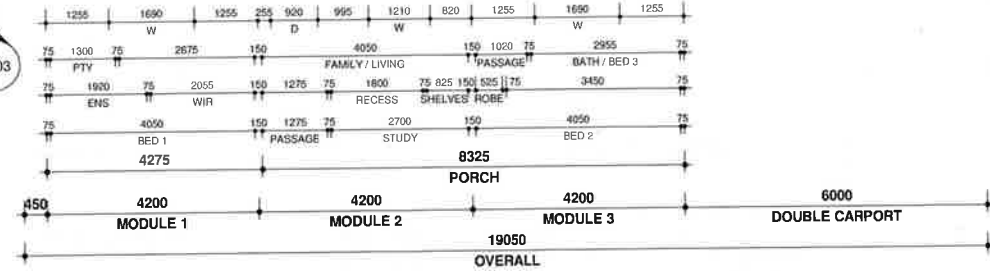
WIND CLASSIFICATION: REGION A

SOIL CLASSIFICATION: "TBA"



BUILDING AREA	
BUILDING	153.22m ²
ALFRESCO	29.40m ²
DOUBLE CARPORT	36.00m ²
PORCH	16.65m ²
STORE	9.31m ²
TOTAL	244.58m²

ROOF AREA	
ROOF (YARD BUILT)	199.06m ²
ROOF (SITE BUILT)	65.71m ²
TOTAL	264.77m²



1 FLOOR PLAN
1 : 100

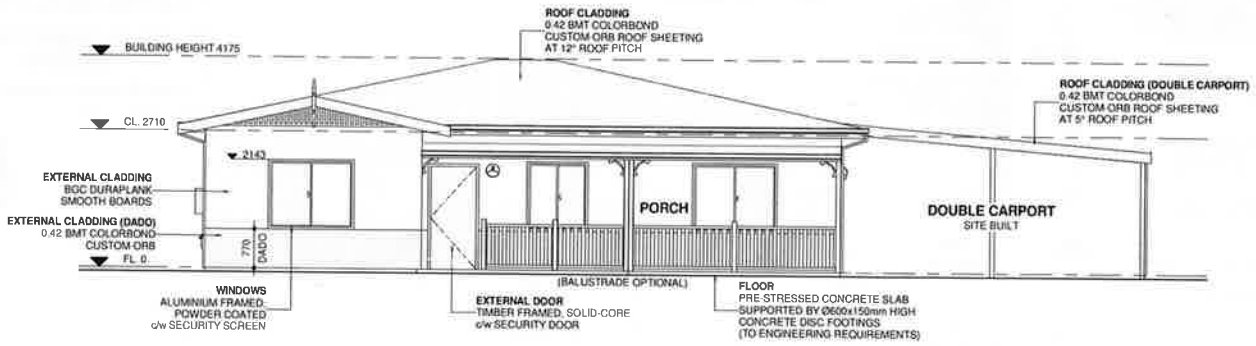
CLIENT: SHIRE OF DOWERIN
ADDRESS: LOT 27 (#12) ANDERSON ST.
DOWERIN, WA 6461
HOUSE TYPE: CUSTOM

Rev	Description	Date
A	Prepare tender drawings	27/03/18

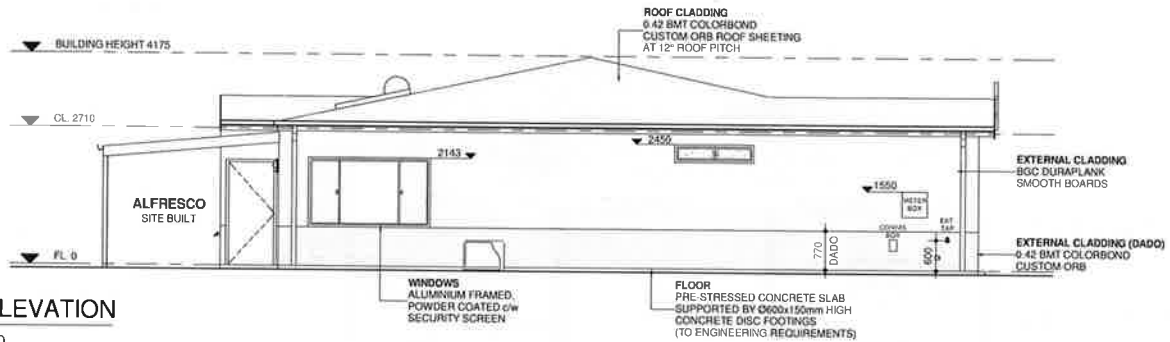
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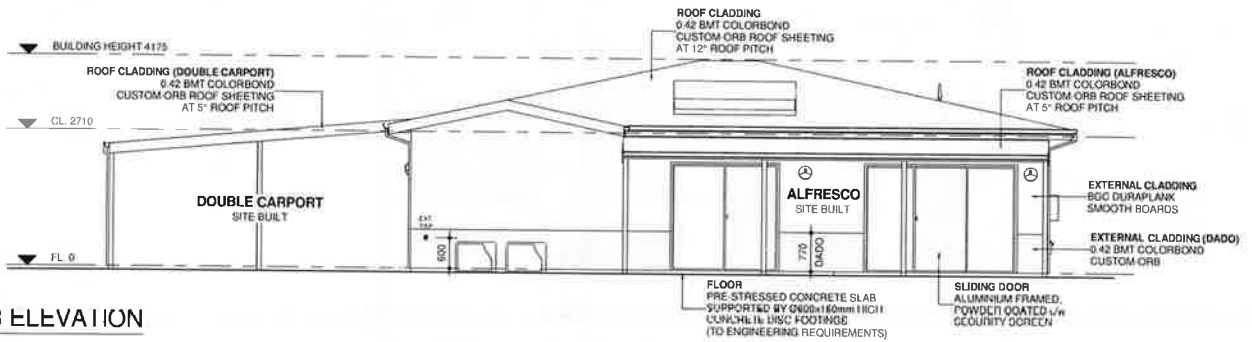
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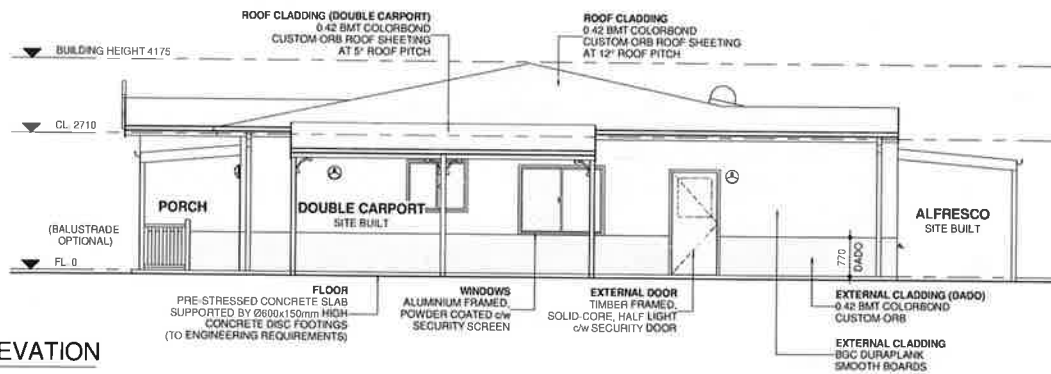
E1 E1 ELEVATION
A103 1 : 100



E2 E2 ELEVATION
A103 1 : 100



E3 E3 ELEVATION
A103 1 : 100



E4 E4 ELEVATION
A103 1 : 100

CLIENT: SHIRE OF DOWERIN
ADDRESS: LOT 27 (#12) ANDERSON ST.
DOWERIN, WA 6461
HOUSE TYPE: CUSTOM

Rev	Description	Date
A	Prepare tender drawings	27/03/18

JOB No: 18017
DATE: 6/04/2018 3:42:12 PM
DRAWN: BT
CHECKED: -
REV: SHEET
SCALE: A
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ELECTRICAL LEGEND

○	CEILING LIGHT - L.E.D OYSTER FITTING
⊙	DOWNLIGHT
⊞	EXTERNAL WALL LIGHT
—	2x36W L.E.D. SURFACE MOUNTED BATTEN
⊥	SINGLE GPO
⊥	DOUBLE GPO
⊥	QUAD GPO
⊥	SINGLE WEATHERPROOF GPO
⊥	DOUBLE WEATHERPROOF GPO
⊥	ISOLATION SWITCH
⊥	AIR CONDITIONER UNIT ISOLATOR
△	PHONE & DATA OUTLET
▲	TV POINT
⊞	LIGHT SWITCH
⊞	HARDWIRED SMOKE DETECTOR c/w BATTERY BACKUP
⊞	EXHAUST FAN FLUMED
⊞	HEAT / LIGHT / FAN
⊞	CEILING FAN/LIGHT Ø1400mm
⊞	METER BOX

ELECTRICAL NOTES:

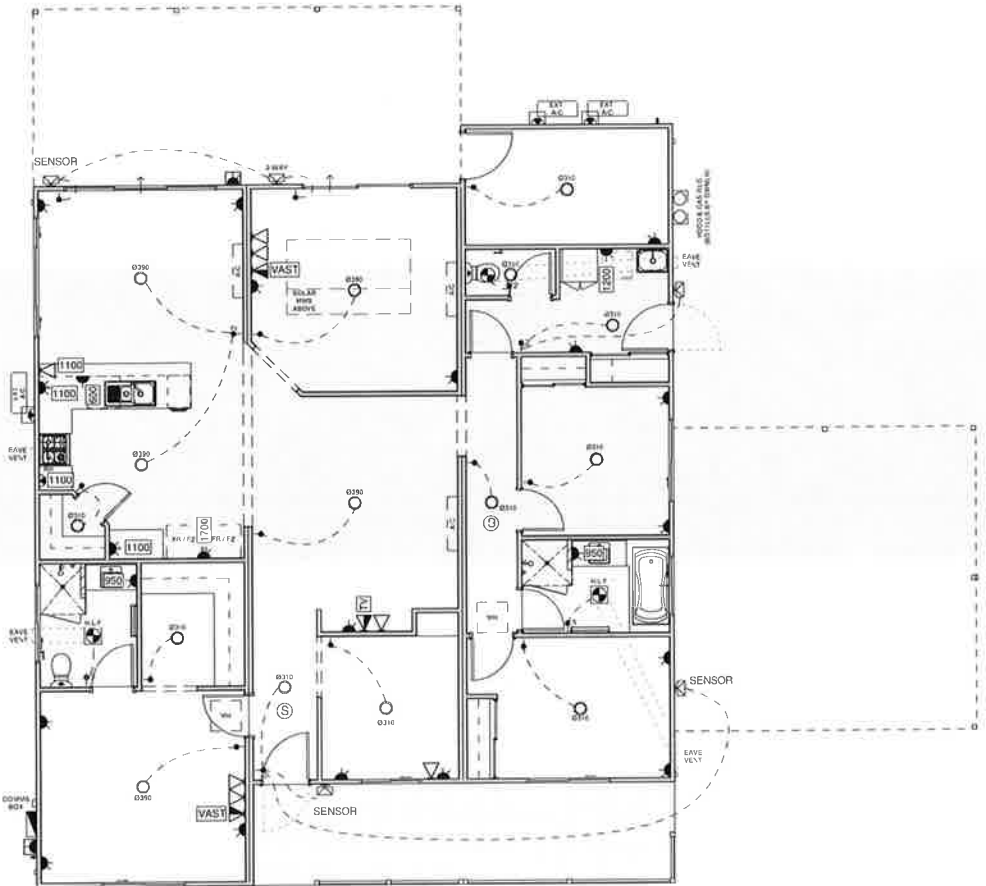
1. ALL ELECTRICAL HEIGHTS ARE MEASURED FROM FINISHED FLOOR LEVEL
2. ALL LIGHT SWITCHES TO BE 1200HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
3. INTERNAL GENERAL POWER OUTLETS, PHONE & DATA POINTS TO BE 300HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
4. EXTERNAL GENERAL POWER OUTLETS AND EXTERNAL ISO SWITCH TO BE 1200HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
5. EXTERNAL LIGHT FITTINGS TO BE 1900 HT ABOVE FINISHED FLOOR LEVEL - MEASURED TO UNDERSIDE OF FITTING
6. POWER TO DISHWASHER RECESS, ELECTRIC OVEN, RANGEHOOD, HOT PLATE, SOLAR HOT WATER SYSTEM.

AIR CONDITIONING NOTE:

1. ALL EXTERNAL A/C BOOTS TO BE LOCATED MIN. 400mm ABOVE FFL.
2. FIRE BLANKET TO BE INSTALLED AROUND PIPES PRIOR TO INSTALLING ALL EXTERNAL A/C BOOTS.

SOLAR HOT WATER SYSTEM NOTE:

1. A TEMPERING VALVE TO BE FITTED IN THE HOT WATER LINE TO KEEP THE OUTLET TEMPERATURE NO MORE THAN 50 DEGREES.
2. TEMPERING VALVE TO BE ACCESSIBLE AND FIXED ON WALL NO MORE THAN 1800MM ABOVE GROUND AND WITHIN 5m OF THE BATHROOM.



1 ELECTRICAL PLAN
A104 1 : 100

CLIENT:	SHIRE OF DOWERIN
ADDRESS:	LOT 27 (#12) ANDERSON ST. DOWERIN, WA 6461
HOUSE TYPE:	CUSTOM

Rev	Description	Date
A	Prepare tender drawings	27/03/18

JOB No.	18017
DATE:	6/04/2018 3:42:12 PM
DRAWN:	BT
CHECKED:	*
REV:	A SHEET
SCALE:	1 : 100

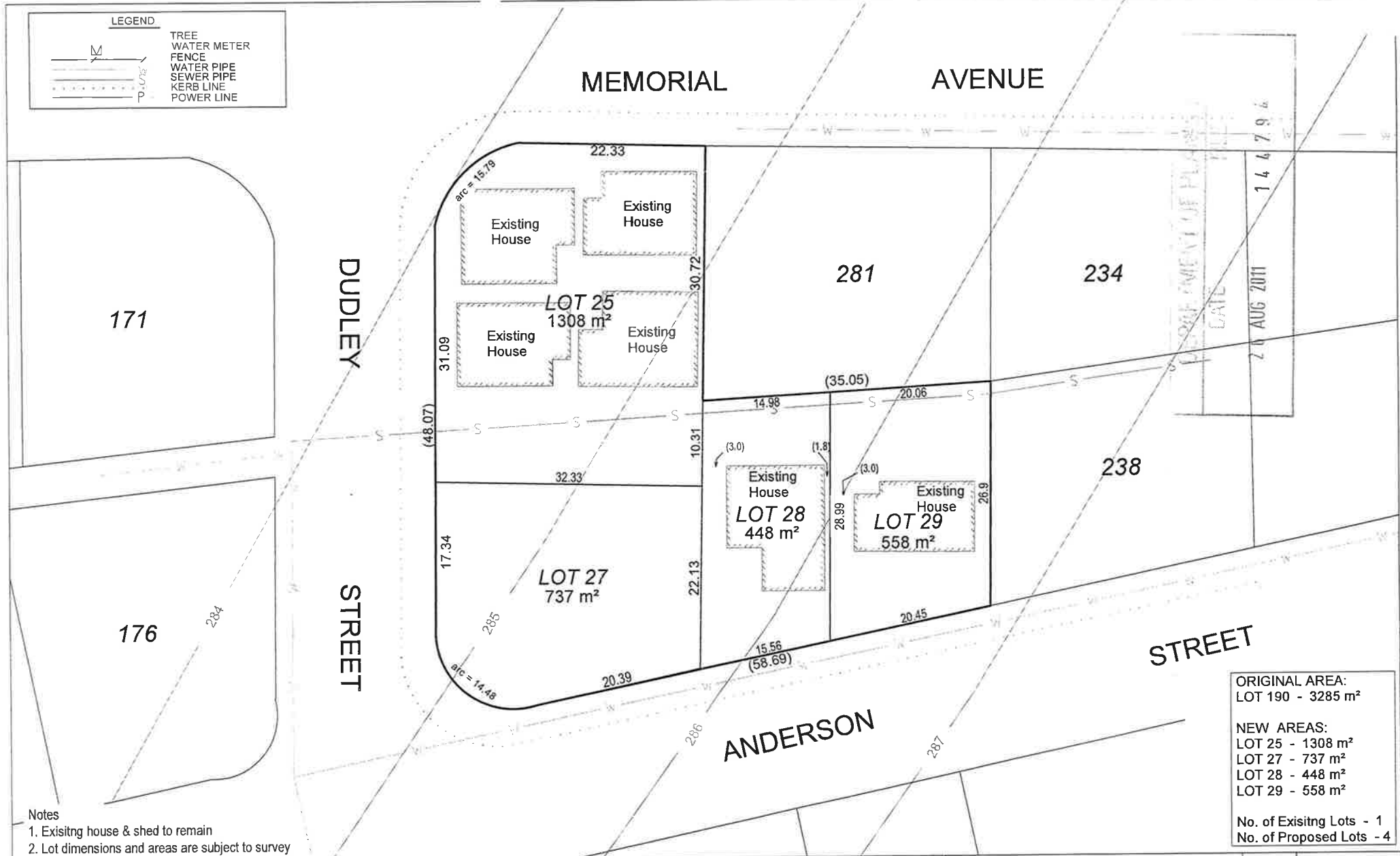
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LEGEND

- TREE
- WATER METER
- FENCE
- WATER PIPE
- SEWER PIPE
- KERB LINE
- POWER LINE



Notes
 1. Existing house & shed to remain
 2. Lot dimensions and areas are subject to survey

ORIGINAL AREA:
 LOT 190 - 3285 m²

NEW AREAS:
 LOT 25 - 1308 m²
 LOT 27 - 737 m²
 LOT 28 - 448 m²
 LOT 29 - 558 m²

No. of Existing Lots - 1
 No. of Proposed Lots - 4

PAUL KRAFT AND ASSOCIATES
 PO BOX 428
 NORTHAM 6401
 Phone: 9574 2690 Fax: 9574 2991

Surveyor: P Kraft Date: 09/06/2011

PROPOSED SUBDIVISION PLAN

LOT 190 ON PLAN 154234
 MEMORIAL AVENUE, DOWERIN
 SHIRE OF DOWERIN

C/T Volume: 1873 Folio: 534

Scale: 1:600
 Datum: A.H.D.
 Original Sheet Size
A4



Shire of Dowerin

Disability Access and Inclusion Plan

2018 -2023

Information Access:

This document explains how Council will improve access to functions, facilities and services for people with disabilities provided by the Shire of Dowerin in accordance with outcomes areas and Standards as stated within the *Western Australian Disability Services Act* (1993)

If you have any questions or would like to feedback regarding barriers to access or require this document in an alternative format such as large print, please telephone the Shire of Dowerin on 9631 1202 or, fax 9631 1193 or alternatively email admin@dowerin.wa.gov.au

Reviewed 12/08/2018

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1. Executive Summary

The Western Australian Disability Services Act (1993) requires all State and Local Government Authorities to implement a Disability Access Inclusion Plan.

The Shire of Dowerin formally adopted the *Disability Access and Inclusion Plan 2018-2023* at the Ordinary Council Meeting on **XXXXXXXXXXXX** and will be referred to hereon as the *Access and Inclusion Plan 2018 - 2018*.

The overarching goal of the Access Inclusion Plan 2018 - 2023 is to provide equity of access and inclusion to Council services, facilities and functions provided by the Shire of Dowerin by identifying and redressing barriers that either restrict or prevent the full participation of people with disabilities.

Community consultation was undertaken with a broad spectrum of stakeholders inviting contributions from; local residents, disability service providers, Elected Members, Council Staff and the Shire of Dowerin Disability Access Advisory Committee.

Responses received through community consultation and findings based on recent research relating to barriers accessing respite, in-home support and recreation formed on the basis in which actions have been identified within the seven (7) outcome areas of the Access and Inclusion Plan 2018 - 2023.

2. Introduction

The Shire of Dowerin acknowledges that people with disabilities are valuable members of the community who have the same fundamental rights as all other residents to access services, functions and facilities. The Access and Inclusion Plan June 2018 - June 2023 provides the Shire of Dowerin with a framework to address barriers to access and inclusion across all areas of Council responsibility.

The Shire of Dowerin realises the importance of developing a forward plan to ensure that both the infrastructure and the communities' perception and awareness of the needs of people with a disability is enhanced through education.

Given the enormity of the task the plan sets to ensure that areas of the greatest need and impact for people with a disability are initiated first.

The Shire of Dowerin is committed to achieving initiatives within the following seven (7) Outcome areas and Standards as prescribed within the *Disability Service Act (1993)*.

Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, the relevant Public Authority.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.

Outcome 2: People with disabilities have the same opportunities as other people to access to buildings and facilities of the relevant public authority.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.

Outcome 3: People with disabilities receive the information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.

Outcome 4: People with disabilities receive the same level and quality of service from the staff of the relevant public authority.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities receive the same level and quality of service from the staff of the relevant public authority as other people receive from that authority.

Outcome 5: People with disabilities have the same opportunities as other people to make complaints to the relevant public authority.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities have the same opportunities as other people to make complaints to the relevant public authority.

Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by the relevant public authority.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities have the same opportunities as other people to participate in any public consultation by the relevant public authority.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Standard: A disability access and inclusion plan must provide a means of ensuring that people with disabilities have the same opportunities as other people to gain meaningful employment with a public authority

3. Access and Inclusion Statement

The Shire of Dowerin is committed to furthering the principles and outcomes of the Disability Services Act (1993) (amended 2004) and meeting the 7 Standards in the Disability Services regulations 2004.

The Access and Inclusion Statement of intent has been developed as a commitment by the Shire to enhance inclusion by providing access for people with disabilities to its services, functions and facilities. The following documents were referred to:

1. Shire of Dowerin strategic plan 2018 – 2023;
2. Disability Service Plan 2013 – 2018

3. Responses from the Access and Inclusions Plan Community Consultation

Council adopted the following Access and Inclusion Statement below as recommended by the Shire of Dowerin.

“The Shire of Dowerin endeavours to provide universally accessible and inclusive services and facilities for all people within the community”

4. Indicators of disability within the Shire of Dowerin

Australia’s expanding ageing population is set to impact upon the community over the next two decades. An ageing population increases the likelihood of individuals acquiring a disability including life chances, heredity and environmental influences.

The *West Australian Disability Services Act* (1993) defines a disability is a condition that:

- Is attributable to an intellectual, cognitive, neurological, sensory or physical impairment or a combination of those impairments;
- Is permanent or likely to be permanent
- Which may or may not be episodic in nature; and which results in;
 - A substantially reduced capacity of the person for communications, social interaction, learning or mobility ; and
 - A need for continuing support services.

The Shire of Dowerin are fortunate to have a Home and Community Care (HACC) service located in the district supporting people with a wide array of support services. There are a few with a disability that frequently use the Shire for a wide range of reasons whether that is for recreation, to visit or for employment opportunities.

There are an estimated 467 people residing in the Shire of Dowerin according to the Australian Bureau of Statistics (Census 2016). A loss of 315 people since the Census of 2001.

Shire of Dowerin Key Social Indicators:

Age

The total population for the Shire of Dowerin was 467 (Census 2016) It is estimated that residents aged 60 years and over represent 21.2% of the total population.

The median age of the population in Dowerin is 44 years, which is comparable to the rest of the region and State. Compared with WA, Dowerin has a similar proportion to the rest of the State of people aged between 20 and 35. There are 0.5 percent more males than females in Dowerin, compared with 12 percent more in the region and 1 percent fewer in WA. Indigenous people represent 2.3% of the total population, which is much less than that in the region and the state, and 22% of the population aged under 18, which is similar in the region and the state.

Extent and Type of Disability

Approximately 21 people residing in the Shire have some type of disability.

The most prominent type of disability was having a physical disability followed by people having a sensory disability. In addition there were 2 people found with a psychiatric disability.

Many people with disabilities may have one or more disabilities.

Recent research findings from the report "*Barriers to respite, in-home support and recreation: a Community Development approach*", reaffirmed synthetic estimates identifying physical and sensory disabilities as being significantly higher in comparison to other types of disabilities.

Health

Dowerin does not have a hospital but is serviced by two visiting doctors, twice per week. Hospital admissions can be made at nearby Goomalling Hospital, 23 km distant from Dowerin, 37 km to Wyalkatchem Hospital and 74 km to Wongan Hills.

Income Support

Socio-economic

The unemployment rate was relatively stable in the June 2018 quarter in Dowerin, while it was relatively stable in the region and decreased slightly in the state. In the previous three years unemployment rates in Dowerin were slightly lower than those in the region and the state.

The percentage of those who left school before year 12 in Dowerin was 68%, which is similar to that in the region and greater than that in the state. In Dowerin, the percentage of people who have difficulty with spoken English is much less than that in the region and the state.

The socio-economic indicators, suggest there are no obvious levels of advantage or disadvantage in Dowerin, compared with the region and the state. The Index of Advantage - Disadvantage was 944, which is similar to that in the region and less than that in the state.

The Index of Disadvantage is derived from attributes such as low income, low educational attainment, high unemployment and dwellings without motor vehicles.

Social Security entitlements being received were the Aged Pension followed by Unemployment Benefits and Disability Support Pensions and 1 person in receipt of a Carer Payment.

Household Type

There a number of residents living in a single person household which increases the risk of social isolation although being a small country town, the likelihood of this occurring is considered remote.

5. Relevant Legislation, Codes and Guidelines

Disability Services Act 1993 (DSA)

The *Western Australian Disability Services Act 1993* requires all State and Local Government authorities to implement a Disability Access and Inclusion Plan.

The *Disability Service Regulations Amendments (2004)* dictate how the provisions of the Act are applied to Disability Access and Inclusion Plans which includes:

- Standards for disability access and inclusion plans.
- Information in reports about disability access and inclusion plans
- Publication of disability access and inclusion plans
- Procedure for public consultation by authorities.

Commonwealth Disability Discrimination Act 1992 DDA

The DDA makes it unlawful to directly or indirectly discriminate or impose unjustifiable hardship against a person with any form of disability (i.e. Physical, Intellectual, Sensory, Psychiatric and Neurological). Discrimination as defined by the DDA (1992) is documented as having broad legislative application in:

- (a) work, accommodation, education, access to premises, clubs and sport: and

- (b) the provision of goods and services, facilities, and land : and
- (c) The administration of Commonwealth laws and programs.

The DDA applies to public and private sectors and allows people to complain to Human Rights and Equal Opportunity Commission if they encounter discrimination.

It is the intention of the DDA to eliminate, as far as possible discriminatory practices, but also to promote recognition and acceptance within the community of the fundamental rights of people with disabilities.

The DDA covers a disability which a person has now, may have in the future, had in the past or is assumed to have. The DDA also makes it unlawful to discriminate against a person on the basis that their associate (partner, carer, friend and family member or business partner) has a disability.

The DDA covers existing premises, including heritage buildings, those under construction and future premises. The definition includes not only buildings but parks, pathways and transport systems, streetscapes and play grounds.

Building Code of Australia (BCA)

The BCA references various Australian Standards and Codes to enable the achievement and maintenance of acceptable standards of structural sufficiency, safety (including the safety from fire), health and amenity for the benefit of the community now and in the future.

Part D# of the BCA (Volume One) titled "Access for People with Disabilities" determines which types (Class) and parts of buildings must comply with the access requirements currently referenced by the code.

Australian Standard (AS) – Design for Access and Mobility.

AS 1428 (Parts 1-4) is an important reference standard which prescribes the basic requirements for physical access for use in the planning, development and construction of all buildings and facilities. Part 1 is a mandatory requirement, as references under the BCA.

The objective of the standard is to provide building designers and users (architects, property owners, regulators and the like) with the minimum design requirements for new building work, to enable access for people with disabilities. The Australian Standard should also be used when providing improved or amended access to existing buildings and is usually used by profession access advisors as the basis for comprehensive access audits to identify access barriers across a wide range of premises.

For more information on relevant legislation, codes and guidelines refer to Appendix A: Key Contact Service Providers.

6. Role of Council

The Shire of Dowerin has a key planning role as a developer and provider of physical and social infrastructure for residents and all people who work, study or visit the district.

The Shire of Dowerin is governed by eight duly elected members of the Council including the President.

The Shire of Dowerin provides a diverse array of functions, facilities and services (in-house & contracted) some of which include:

Processes of Local Government:

Governance, Elections, Council meetings (Committee and Elector Meetings)

Regulatory Services:

Ranger Services, Building Compliance Services, Environmental Health Services

General Administration:

Customer Service, Marketing and promotion, Management of Human Resources, finances, information, technology and assets.

Services to Property:

Waste Management, Public Building Maintenance, Transport Infrastructure, Street Lighting, Streetscapes, Roads, Parks

Services to the Community:

Library and Information Services, Environmental Health Services, Recreation Facilities including an Aquatic Centre), Community Development services to youth, the aged and people with disability, Public Events – (e.g. services to youth, the aged and people with disabilities, Public Events – (e.g. Australian Citizenship, Dowerin Field Days), Parks and Reserve, Donations, Sponsorship and Partnerships, Advocacy and leadership roles with government and regional groups.

7. Disability Service Plan 2006 – 2018 Access Achievements

This section briefly summarises some of the major achievements made by the Shire of Dowerin through the implementation of the disability service plan 2006 – 2018 to reduce barriers for people living with a disability in the district.

Outcome 1: existing services are adapted to meet the needs of people with a disability.

- All commercial building applications are accessed in accordance to the Building Code of Australia with regard to meeting the provisions for persons who are disabled.
- Procedures have been put in place to insure developers are responsible to maintain pedestrian access.
- Regular street maintenance inspections are undertaken to access safety issues.
- Footpath replacement is a continuing program.
- Ongoing ranger monitoring of ACROD parking bays.
- Increased usage of appropriate signage at public venues.
- Research is continually undertaken to facilitate the development of more appropriate recreation, home support and respite services for people with disabilities.

Outcome 2: Access to buildings and facilities has improved.

- Disability access to all Council buildings were audited (in-house) and access to all has been achieved.
- All commercial building applications are accessed in accordance to the Building Code of Australia with regard to meeting the provisions for persons who are disabled. Liaisons with existing commercial businesses has resulted in most providing appropriate access for the disabled.

Outcome 3: Information about facilities and services is provided in formats which meet the communications requirements of people with disabilities.

- Council Meeting Agenda's, Minutes and Newsletters are available in large print and via audio tape if requested. Confirmed Minutes of Council meetings is available on the website also.

Outcome 4: Councillors and staff members have a greater awareness of the access and services needs of people with disabilities and the knowledge and skills to make the shire accessible to people with disabilities.

- In-house training and staff access awareness has been conducted.
- Improved staff awareness of how to utilise alternative communications formats

Outcome 5: Opportunities are provided for people with disabilities to participate in public consultation and decision making processes are provided.

- Increased opportunities for residents to feedback access issues or concerns through council newsletter.
- Council have provided an advocacy role for people with disabilities referring to matters outside council responsibilities to appropriate departments or organisations.

Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by the relevant public authority.

- Incorporated provisions for communicating access requirements into the preparation of community consultation surveys,, public launches and public meetings.
- Regularly promoted in the Council Newsletter contact details to encourage community feedback relating to the Access and Inclusion Plan
- Reported issues relating to access and inclusion though staff meetings.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

- All job advertisements were announced that this Shire is an equal opportunity employer

8. Development of the Access and Inclusion Plan.

Community Consultation:

The call for submissions was advertised in the Dowerin Despatch Newsletter where residents were invited to respond to Council with any ideas or information that should be included in this Plan. The consultation period of 6 weeks was concluded on 29th June 2018.

No formal submissions were received.

Public Exhibition:

The Draft Access and Inclusion Plan July 2018 to June 2023 was made available for public comment from 2nd July 2018 to 20th July 2018..

Publication:

. The Shire of Dowerin Access Inclusion Plan July 2018 to June 2023 will be lodged with the WA Disability Commission and is available from Shire administration, the Dowerin Tele-centre and lodged on the Shire website.

In addition, copies of the Access & Inclusion plan 2018 - 2023 were distributed to council officers, elected members and local disability service providers within the Shire of Dowerin.

The shire of Dowerin access and inclusion plan 2018 - 2023 is available in range of alternative formats including:

- on request, at the shire offices
- in electronic format ;
- in hard copy format both standard and large print ; and
- on request, by email ; and
- On the website maintained by the Shire.

9. Community consultation – access and inclusion barriers

Although there were no formal submissions, this section summarises a range of issues that Council intends to consider as appropriate to the betterment of the Plan to improve access and inclusion. These issues do not necessarily illustrate initiatives council implement to provide continuous access and improvements to core business activities during the term of the access and inclusion plan.

Outcome1 :Existing services are adapted to meet the needs of people with a disability.

- Ensure emergency evacuation procedures for people with disabilities are included in safety programs.
- Ensure information is clear on development applications.
- Improve access to footpaths to promote access to public.
- Provide information centres at open days and include older people.
- Improve promotion at sport and recreational opportunities for people with disabilities by having modified games for people with low fitness and adaptive equipment through the Be Active Regional Coordinator.
- Ensure contractors and contractual agreements comply with access standards.
- Review pathway access including kerb cuts located along parks, reserves and major picnic areas.
- Continue improvements to footpaths cycle paths and roads.
- Install flat curbing on central sections of road.
- Provide alternative transport for frail aged people to access the community and council facilities.
- Ensure audio visual equipment is available for presentation that assists people with disabilities.
- Groups are more aware to include people with disabilities.
- Review the extent of accessible parking.
- Ensure ACROD bays are not in need of repair.
- Improve safety in the community.
- Improved traffic movement treatments.

Outcome 2: Access to buildings and facilities is improved.

- Improve pedestrian access from kerbed roads and car parks
- Install ramps and where appropriate automatic doors to other Council buildings
- Provide improved physical access to venues.
- Improve audio system and acoustics In the Council Chamber.
- Signage improvements.
- Facilities available for people with disabilities within Council buildings needs to be written and available at the front counter and also lodged on the Shire website.

Outcome 3: Information about facilities and services is provided in formats, which meet the communication requirements of people with disabilities.

- Provide options for people with disabilities to communicate with Council.
- Promote the positive contributions people with disabilities make toward enhancing the local community.
- Customise information by directly targeting disability service providers to disseminate information.

Outcome 4: Councillors and staff members have a greater awareness of the access and service needs of people with disabilities and the knowledge and skills to make the Shire accessible to people with disabilities.

- Provide work placement opportunities for people with disabilities.
- Provide induction and ongoing training and general disability awareness sessions for staff promoting effective communication strategies for people with various types of disabilities.
- Provide presentations by relevant professionals in the disability field.
- Provide role playing to experience the difficulties faced by people with disabilities.
- Provide positive literature to enhance Access awareness in the private sector.

- Ensure that all staff at recreation facilities have the opportunity to regularly review and update their knowledge, skills and programmes in relation to catering for people.

Outcome 5: Opportunities are provided for people with disabilities to participate in public consultations and decision making processes and to have access to grievance mechanisms.

- Ensure Council meetings are accessible and provide access for people who have specific access requirements.
- Increase resident awareness of Councils commitment to address disability issues in promotional material.

Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by the relevant public authority.

- Publicly launch the Shire of Dowerin Access & Inclusion Plan
- Incorporate provisions for communicating access requirements into the preparation of community consultation surveys, public launches and public meetings.
- Regularly promote in the Council Newsletter contact details to promote and encourage community feedback relating to the Access and Inclusion Plan
- Report issues relating to access and inclusion through staff meetings.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

- All job advertisements will announce that this Shire is an equal opportunity employer

10. Progressing the Access and Inclusion Plan

The effectiveness of achieving outcome actions within the Access and Inclusion Plan is dependent upon a holistic approach involving Council staff and support from Elected Members. Each action within the Access and Inclusion Plan has been recognised as integral to the functioning of a specific section/s of a Council. All Access and Inclusion strategies are linked to internal Corporate Service planning to be implemented over five financial years commencing July 2018, and ceasing June 2023.

The Access and Inclusion Plan 2018 - 2023 is a dynamic working document which is overseen by the Disability Access Advisory Committee (DAAC), a committee of Council which meets regularly to discuss outcome actions and other issues as seen relevant to the plan.

The Shire of Dowerin Access and Inclusion Plan will be evaluated by:

- An annual report to the Council on the implementation and achievement of the Access and Inclusion Plan including the status of actions scheduled to be achieved over the seven (7) outcome areas;
- Additional initiatives;
- And strategies implemented by the Shire of Dowerin to inform its agents and contractors of the Access and Inclusion Plan 2018 - 2023;
- Community consultation feedback via the Dowerin Despatch or the Shire of Dowerin Community Newsletter.

11. Conclusion

The Access and Inclusion Plan July 2018 – June 2023 has been developed as a strategic means for the Shire of Dowerin to achieve equity of access to Council facilities, functions and services for all people including people with disabilities, their families and carers.

The Shire of Dowerin recognises that community feedback and on-going monitoring is imperative to assist Council to reach its goal.



Shire of Dowerin

Disability Access and Inclusion Plan

IMPLEMENTATION PLAN

2018 - 2023

Implementation Plan

The Implementation Plan itemises what the Shire of Dowerin will be undertaking in 2018 - 2023 to improve access to its services, information and facilities for people with disabilities.

The Implementation Plan is presented using a table to outline the:

- individual tasks being undertaken;
- timeline for completion of the individual tasks;
- officer position or part of the public authority with responsibility for completing the individual tasks; and the
- broad strategy that the individual tasks are supporting.

As outlined in the Shire of Dowerin's DAIP, many of the broad strategies may not be completed in 2018 - 2023, however individual tasks to support the achievement of those strategies may well be undertaken in part or whole in 2018 - 2023 through the Implementation Plan.

Broad strategies that will not be achieved in 2018 - 2023 will be supported by tasks outlined in future Implementation Plans.

Reviewed 12/07/2018

Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and events, organised by. The Shire of Dowerin

Task	Action	Collaborative Partnership	Implementation Year
1.1	Review policies and procedures and make recommendations	CEO	2019 - 2019
1.2	Conduct an audit of all ACROD Bays, within the Shire of Dowerin (e.g. Signage, line marking, access to pathways)	WS	2019 & 2022
1.3	Review Council Recreation Facilities	MEHBS	2020 & 2022
1.4	Identify and Conduct an Audit of all Footpaths	WS	2019 & 2022
1.5	Ensure contractual agreements specify standards for the installation of treatments. (e.g. TGSi, Kerb cuts)	CEO	2018 – On - Going
1.6	Distribute a pamphlet to assist builders and contractors of the need to comply with BCA and DDA	MEHBS	2018 On-going
1.7	Develop and implement an 'Accessible Events' for use by staff when planning public functions and events.	CSO	Completed 2017
1.8	The Shires access and inclusion Statement accompanies all requests for seasonal bookings of Council recreation reserves.	CSO	2018
1.9	Promote the availability of Concessions available at Council recreation facilities.	Admin Staff	2018 On-going
1.10	Encourage sport and recreation clubs booking Council facilities to include people with disabilities	CSO	2018 On-going
1.11	Undertake seasonal reviews to maintain access to reserve facilities, (e.g. obstructions to pathways, doorways)	WS	2018 On-going
1.12	Review processes to ensure contractors and Council Staff maintain a high levels of pedestrian safety when undertaking road and footpath repairs.	WS & MEHBS	2018 On-going
1.13	Contractors are made aware of their responsibilities to comply with laws including Disability Services Act (1993) within Tender " Conditions of Engagement"	CEO, WS & MEHBS	2006 On-going
1.14	Include within the selection criteria of tender documents a weighting for contractors to comply with access	CEO	2018 On- going
1.15	Conduct road and foot path streetscape access audits to identify safety risks (e.g. kerb cuts, ramps TGSi positioning)	WS	2019 & 2022
1.16	Assist local businesses with advice to how to comply with provision for access to/from and within their premises.	MEHBS	2018 On-going
1.17	Investigate the feasibility of utilising existing or developing new forms of community based transport to support people with disabilities to access recreation within the Shire of Dowerin	CEO & DECO	2019
1.18	Disability Access is incorporated within the public toilet strategy	MEHBS	Done

Outcome 2: People with disabilities have the same opportunities as other people to access building and facilities of the Shire of Dowerin

Task	Action	Collaborative Partnership	Implementation Year
2.1	Continue to upgrade access to buildings on reserves in accordance with the program of capital works in place	CEO & MEHBS	2018 On-going

Outcome 3: People with disabilities receive information from the Shire of Dowerin in a format that will enable them to access the information as readily as other people are able to access it.

Task	Action	Collaborative Partnership	Implementation Year
3.1	Undertake a review to ensure that the Shire of Dowerin's website adheres to compliancy guidelines	CSO	2018 & 2020 & 2022
3.2	Review public print publications to ensure compliance with the Alternative Format procedure.	CSO	2018 On-going
3.3	Promote facility upgrades through the Shire of Dowerin's promotional avenues	CSO, Staff & MEHBS	2018 On-going
3.4	Utilise appropriate universal symbols of access in public advertising material	CSO, Staff	2018 On - going
3.5	Provide opportunities for community groups to promote disability awareness campaigns. (e.g. Carers week, Mental health week)	CSO	2006 On-going
3.6	Liaise with local disability service providers and recognise contributions made by people with disabilities in the Shire of Dowerin.	CSO	2018 On-going

Outcome 4: People with disabilities receive the same level and quality of service from the staff of the Shire of Dowerin as other people receive from the Staff of the Shire of Dowerin.

Task	Action	Collaborative Partnership	Implementation Year
4.1	Review and update the employee induction package to increase staff awareness of the Access and Inclusion Plan	CEO	2018 On - going
4.2	Conduct Diversity Training to raise staff awareness of disability issues and statutory legislative requirements.	CEO	2019 & 2022

4.3	Provide training for staff to assist people with various disabilities to evacuate buildings in emergency situations	Admin 2	OHS Program
4.4	Develop procedures for staff to utilise the Australian Communication Exchange to respond to people with various disabilities	CEO	2019 On - going
4.5	Liaise with disability employment service providers to support people with disabilities into opportunities for Council workplace training	CEO & CSO	2018 On - going
4.6	Provide staff training to assist with challenging behaviours and to use specialised equipment safely.	Admin 2	OHS Program
4.7	Fund key staff members and DAAC members to participate in external training relevant to the implementation of the Access and Inclusion Plan	CEO	2018 On Going
4.8	Provide workshops to Councillors to increase awareness of outcomes required within the Access and Inclusion.	MEHBS	2018 On-going

Outcome 5: People with disabilities have the same opportunities as other people to make complaints to the Shire of Dowerin.

Task	Action	Collaborative Partnership	Implementation Year
5.1	Review the grievance procedure takes into account the specific needs of people with disabilities and carers	MEHBS	2018 On-going

Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority.

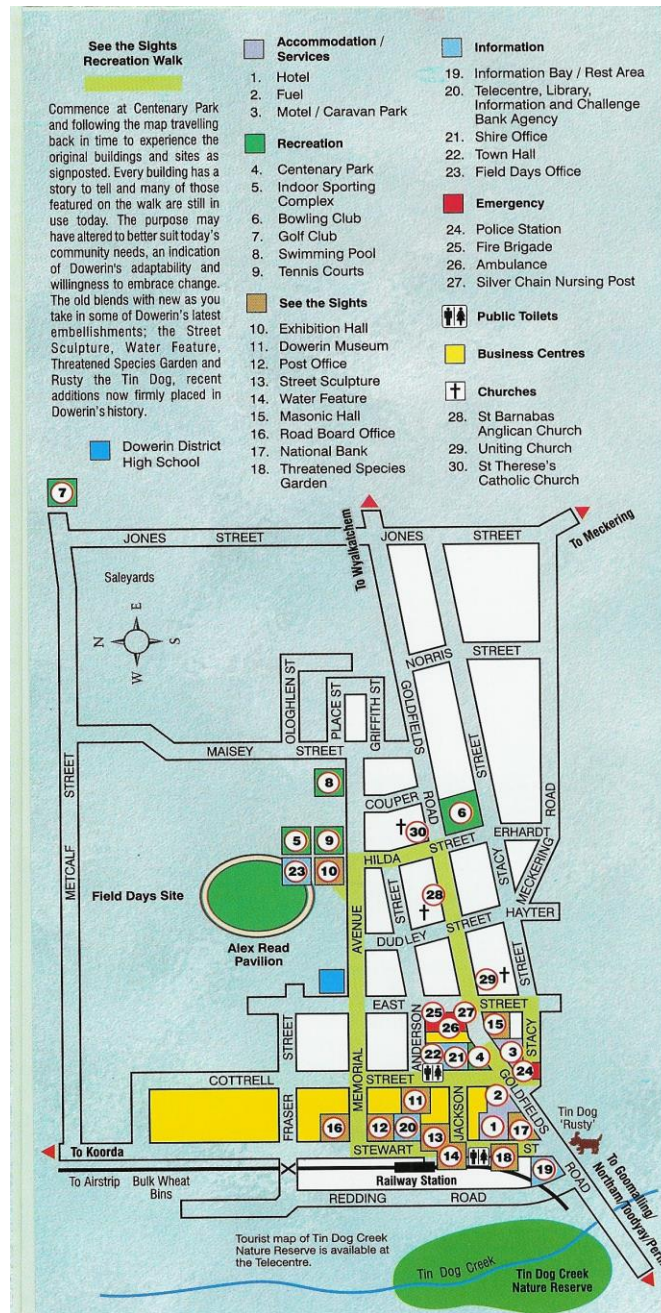
Task	Action	Collaborative Partnership	Implementation Year
6.1	Publicly launch the Access and Inclusion Plan	CSO & MEHBS	2018
6.2	Incorporate provisions for communicating access requirements into the preparation of community consultation surveys, public launches and public meetings	Admin Staff	2018 On-going
6.3	Regularly promote in the Council Newsletter contact details to promote and encourage community feedback relating to the Access and Inclusion Plan .	CSO	2018 On-going
6.4	Report issues relating to access and inclusion through staff meetings	CEO & MEHBS	2018 On-going

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Task	Action	Collaborative Partnership	Implementation Year
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7.1	All employment advertising will state that this Council is an equal opportunity employer.	CEO	2018 On-going
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Appendix A: Location of the Shire of Dowerin



Situated 156 Kilometres North East of Perth, The Shire of Dowerin can be reached travelling via Northam and Goomalling or through Toodyay and Goomalling.

The Shire of Dowerin encompasses the localities of Amery, Booralaming, Doodaring, Daren Lakes, Ejanding, Goddard, Hindmarsh, Koombarkine, Manmanning, Minnivale, Moonjin, Nambling, Uberin, Ucarty.

Appendix B: Glossary of Terms and List of Acronyms

Glossary of Terms	
Alternative Formats	The Shire, upon request, will endeavour to make documentation and Council documentation available in a range of formats including; Computer Disks or e-mail attachments of information, which can be enlarged on a computer screen; Enlarged documents in 18 point or higher if required; Enlarged photocopies of documents; Audio cassettes of information; Braille copies of information, including tactual graphics.
Australian Standard	Various Australian Standards set out requirements that must referred to when making decisions that impact on people with disabilities, (e.g. Australian Standard 1428- Design for Access and mobility)
Definitions of Disability	The Commonwealth Disability Discrimination Act 1992 provides protection for everyone in Australia against discrimination based on disability. The definition of a disability in the DDA is as broad as possible and includes; Physical, Intellectual, Psychiatric, Sensory, Neurological, and Learning disabilities, as well as Physical disfigurement, and the presence in the body of disease causing organisms.
Discrimination	Differential treatment or practise either intentional or otherwise that can occur through action, policy, procedure or practice.
Impairment	Any disturbance or interference with the normal structure and functioning of the body, including the systems of mental function. (World Health Organisation) This may or may not be a disability for example high blood pressure is a impairment but not a disability.
Tactile Ground Surface Indicator (TGSi)	A title with raised projections to indicate either danger or a change in level or, to act as a directional guide to people with vision impairment.
Universal Access	Means that a person with a disability is, without assistance, able to approach, enter, pass to and from make use of an area and its facilities.
Universal Design	Product, environment, building design and construction that aims to accommodate the functional needs of everyone; including children, adults and older adults, with or without disabilities. The word universal is often seen coupled to specific design environments or products such as universal kitchen design or universal bathroom design.

List of Acronyms

ABS	Australian Bureau of Statistics
ACROD	Australian Council for Rehabilitation of Disabled.
AIP	Access and Inclusion Plan
BCA	Building Code of Australia
Council	Shire of Dowerin
DAAC	Disability Access Advisory Committee
DDA	Disability Discrimination Act (1992)
DSC	Disability Services Commission of Western Australia
EEO	Equal Employment Opportunities
HREOC	Human Rights and Equal Opportunity Commission
KRA	Strategic Plan Key Result Area
LAC	Disability Service Commission Local Area Coordinator

List of Acronyms (Responsibility)

CEO	Chief Executive Officer
DCEO	Deputy Chief Executive Officer
DAAC	Disability Access Advisory Committee
WS	Works Supervisor
CSO	Community Services Officer
MEHBS	Manager Environment Health and Building Services

Appendix C: Disability Access Advisory Committee Terms of Reference

The Terms of Reference for the Disability Access Advisory Committee as endorsed at the Ordinary Council Meeting is as follows:

The Disability Access Advisory Committee will provide strategic advice pertaining to outcome areas and actions as stated within the plan relevant to the Disability Services Act (1993) by:

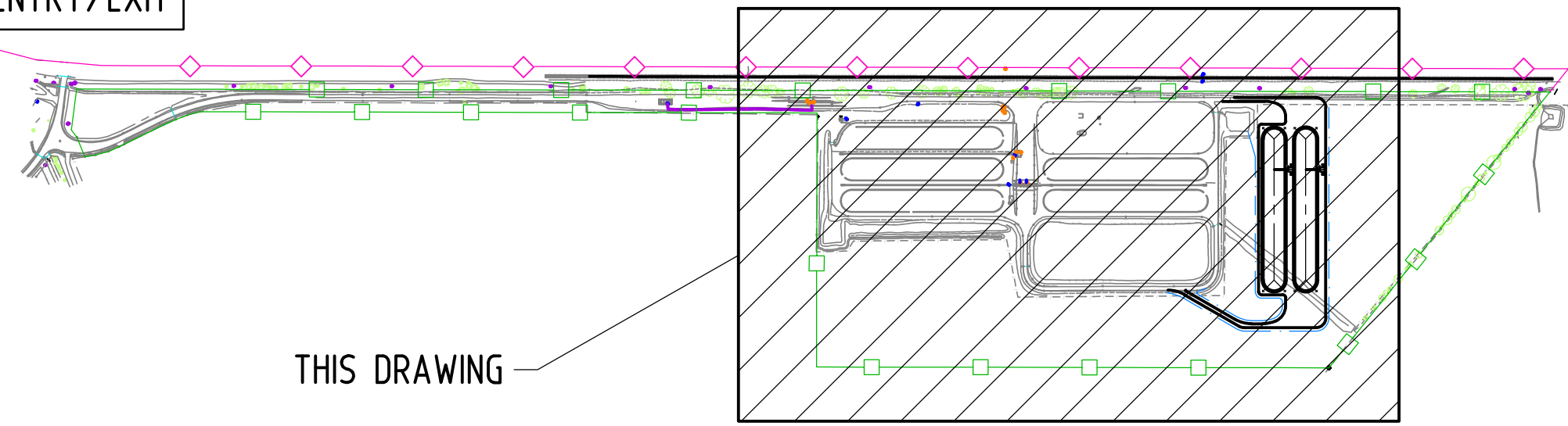
- Recommending solutions that contribute to enhancing the quality of life of all residents including people with disabilities in respect to universal access and inclusion to Council facilities, services and functions.
- Reviewing and monitoring the implementation of the plan relevant to the Disability Services Act (1993).

Appendix D: Key Contact Service Providers

Advice Provider	Telephone	Fax	E-mail
ACROD – National Industry Association for Disability Services	9242 5544	9242 5044	acrodwa@acrod.org.au
Association for the Blind	9311 8202	9361 8696	mailbox@abwa.afn.au
Disability Service Commission	9462 9200	9226 2306	access@dsc.wa.gov.au
People with Disabilities (WA) Inc	9386 6477	9386 6705	info@pwdwa.org
Human Rights and Equal Opportunities Commission	1300 369 711		complaintsinfo@humanrights.gov.au
Sussex St Community Law Service	9470 2676	9470 1805	sscls@sscls.com.au
Independent Living Centre	9381 0600	9381 0611	enquiries@ilc.com.au
Shire of Dowerin Council	96311 202	96311 193	admin@dowerin.wa.gov.au

For Information relating to community service providers that provide social or in-home support services for people with disabilities, older persons or Carers please contact the Commonwealth Carelink on 1800 052 222

SITE ENTRY/EXIT



THIS DRAWING

KEY PLAN
NTS

LEGEND

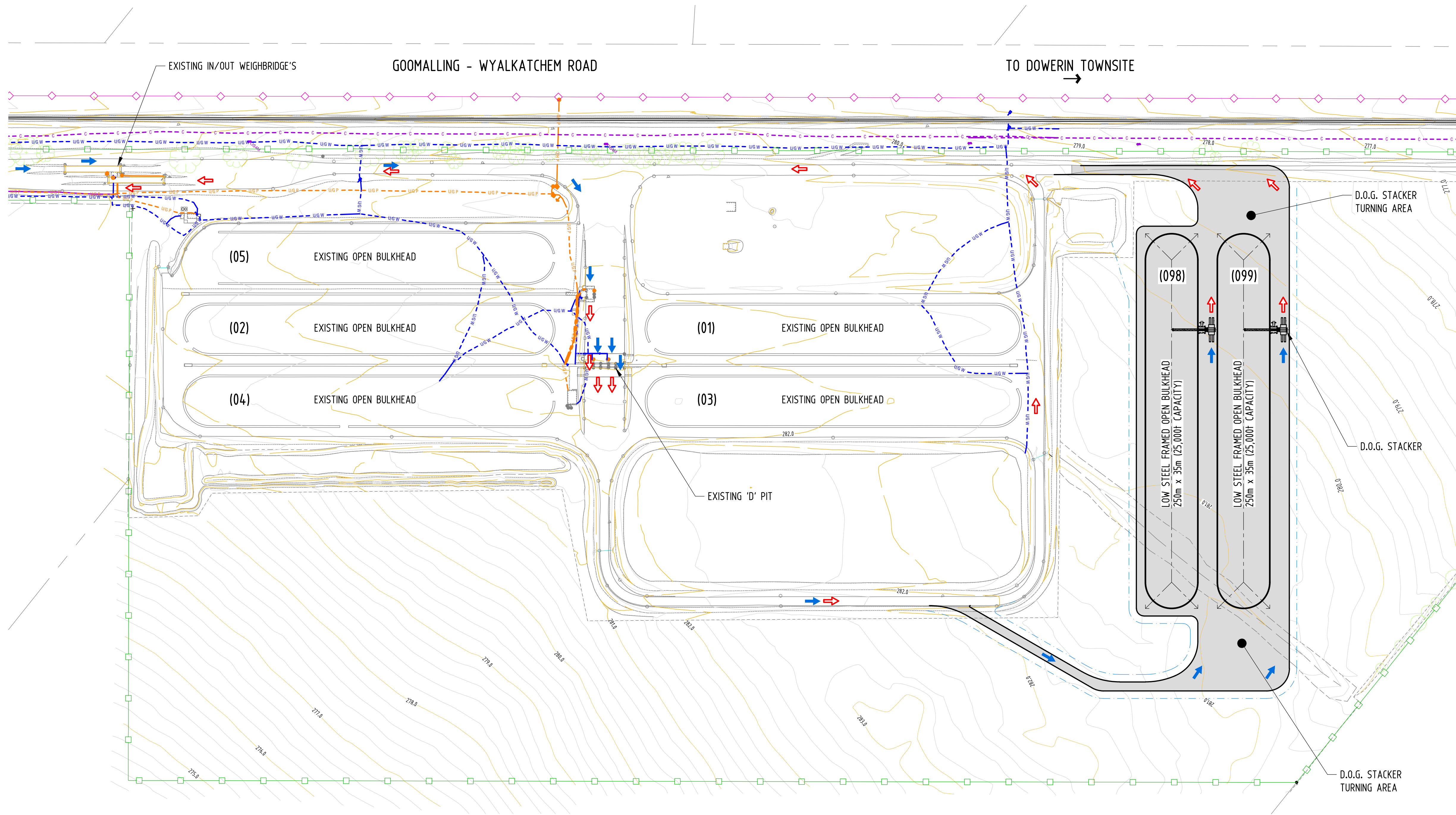
- TRAFFIC MOVEMENTS (TRUCKS FULL)
- TRAFFIC MOVEMENTS (TRUCKS EMPTY)
- DRAINAGE (INDICATIVE)
- CBH BOUNDARY
- RAIL LEASE BOUNDARY
- CADASTRAL BOUNDARY
- OVER HEAD POWER LINES
- UNDERGROUND POWER LINES
- COMMS CABLES
- UNDERGROUND WATER PIPES
- CONTOURS - MAJOR
- CONTOURS - MINOR
- CONTOUR LABELS
- VEGETATION
- RAILWAY

HATCHING LEGEND

AREA OF NEW WORKS 33,900m²

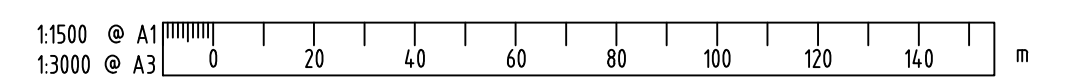
STORAGE CAPACITIES

EXISTING STORAGE			
STEEL INTERMEDIATE	(01)	30,000 t	
STEEL INTERMEDIATE	(02)	30,000 t	
STEEL INTERMEDIATE	(03)	30,000 t	
STEEL INTERMEDIATE	(04)	30,000 t	
STEEL INTERMEDIATE	(05)	25,000 t	
TOTAL EXISTING STORAGE			145,000 t
PROPOSED STORAGE			
LOW STEEL FRAMED OPEN STORAGE	(098)	25,000 t	
LOW STEEL FRAMED OPEN STORAGE	(099)	25,000 t	
TOTAL PROPOSED STORAGE			50,000 t
TOTAL SITE STORAGE			195,000 t



PLAN
SCALE 1:1500

PRELIMINARY ISSUE
DO NOT USE FOR CONSTRUCTION
DATE 04.07.18



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		DO NOT SCALE FROM THIS DRAWING - ASK !!!	REF DRG No.	REFERENCE DRAWING TITLE	REV A DATE 04.07.18 ISSUED AS CHECK PRINT AND FOR REVIEW	REVISIONS	BY JB	CHK'D	APP'D	PROJECT 2018 EMERGENCY STORAGE	DRAWING NO. 2018-361-0060

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 June 2018

LOCAL GOVERNMENT ACT 1995

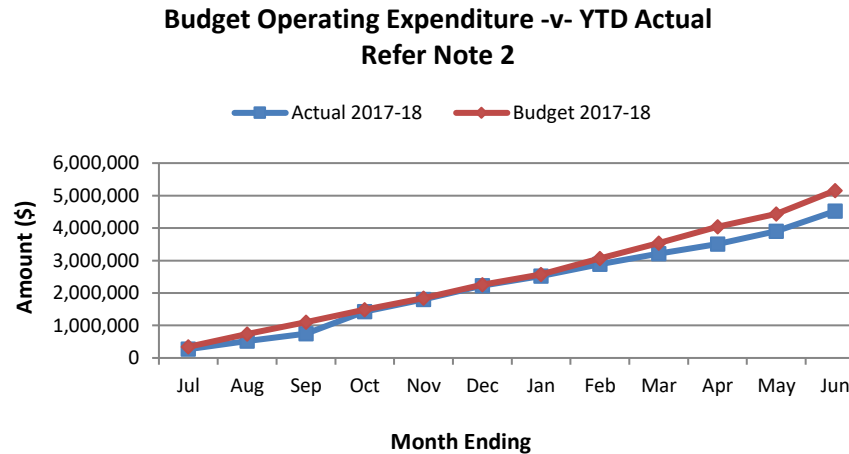
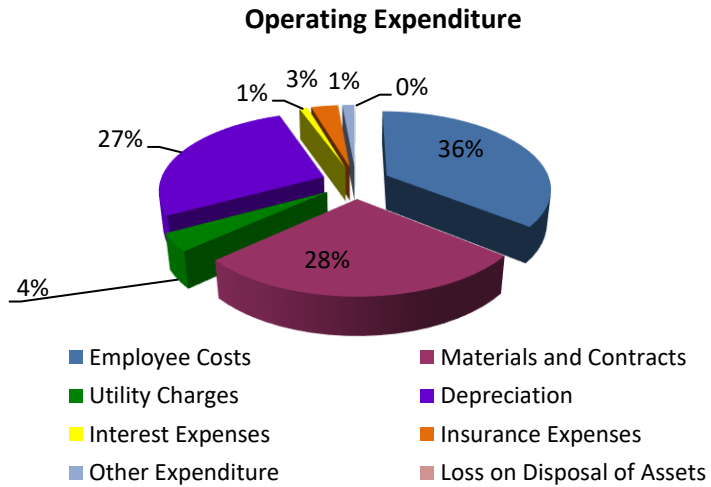
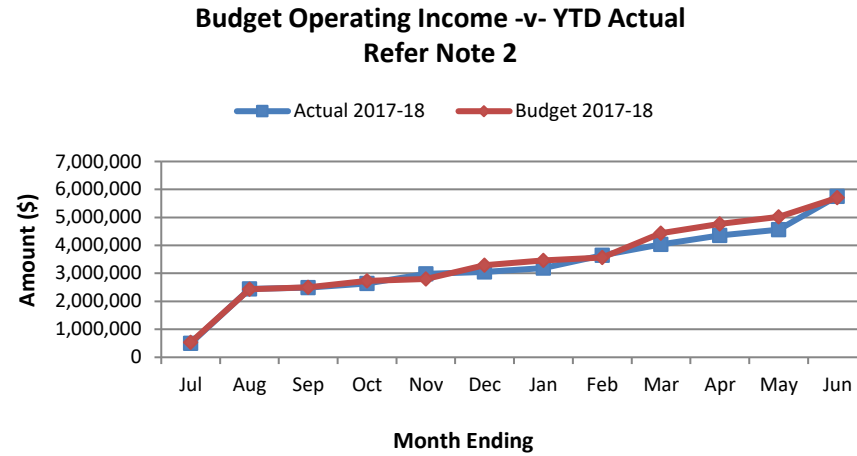
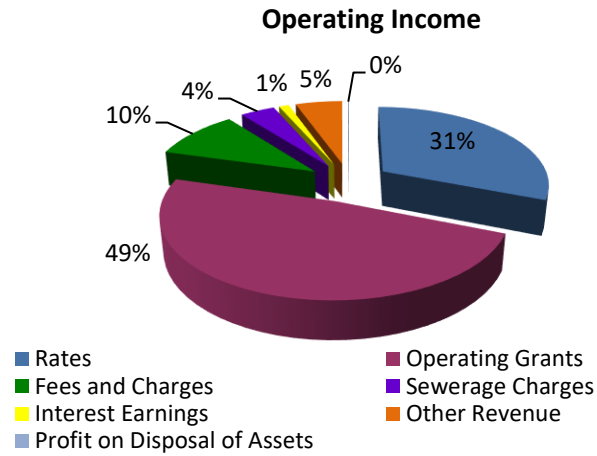
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may change with finalisation of the 2018 Annual Financial Report.

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SHIRE OF DOWERIN
Information Summary
For the Period Ended 30 June 2018



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2018

	Note	Original Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	(b)-(a)	(b)-%	Var.
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,134,516	1,339,633	1,339,633	1,339,634	1	0%	
Revenue from operating activities								
Governance		7,530	6,464	6,464	18,956	12,492	193%	😊
General Purpose Funding - Rates	8	1,247,570	125,841	1,251,841	1,225,316	(26,525)	(2%)	
General Purpose Funding - Other		786,847	707,057	707,057	1,476,697	769,640	109%	😊
Law, Order and Public Safety		25,310	21,360	21,360	16,699	(4,661)	(22%)	
Health		267,152	269,061	269,061	290,317	21,256	8%	😊
Education and Welfare		132,510	132,510	132,510	118,710	(13,800)	(10%)	😞
Housing		142,590	197,828	197,828	150,603	(47,225)	(24%)	😞
Community Amenities		235,837	255,267	255,267	259,768	4,501	2%	
Recreation and Culture		81,840	47,270	47,270	41,897	(5,373)	(11%)	😞
Transport		185,630	844,939	844,939	232,559	(612,380)	(72%)	😞
Economic Services		137,866	150,366	150,366	116,055	(34,311)	(23%)	😞
Other Property and Services		10,710	12,710	12,711	9,756	(2,955)	(23%)	
		3,261,392	3,896,673	3,896,674	3,957,333	60,660		
Expenditure from operating activities								
Governance		(479,870)	(524,424)	(524,424)	(510,066)	14,358	3%	
General Purpose Funding		(142,710)	(157,535)	(157,535)	(147,605)	9,930	6%	😊
Law, Order and Public Safety		(68,680)	(56,040)	(56,040)	(60,724)	(4,684)	(8%)	
Health		(319,910)	(315,563)	(315,563)	(323,834)	(8,271)	(3%)	
Education and Welfare		(166,000)	(169,910)	(169,910)	(145,761)	24,149	14%	😊
Housing		(196,250)	(238,680)	(238,680)	(242,068)	(3,388)	(1%)	
Community Amenities		(295,770)	(327,930)	(327,930)	(282,607)	45,323	14%	😊
Recreation and Culture		(762,647)	(873,381)	(873,381)	(816,608)	56,773	7%	😊
Transport		(1,226,750)	(2,123,009)	(2,123,009)	(1,574,364)	548,645	26%	😊
Economic Services		(354,908)	(364,928)	(364,928)	(404,819)	(39,891)	(11%)	😞
Other Property and Services		(2,950)	(4,522)	(4,522)	(12,765)	(8,243)	(182%)	😞
		(4,016,445)	(5,155,922)	(5,155,922)	(4,521,221)	634,701		
Operating activities excluded from budget								
Add back Depreciation		1,138,280	1,245,612	1,245,612	1,240,121	(5,491)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	(33,600)	(57,926)	(57,926)	(2,688)	55,238	(95%)	
Movement in Leave Reserve		0	0	0	(1,112)	(1,112)		
Amount attributable to operating activities		349,627	(71,563)	(71,562)	672,432			
Investing Activities								
Contributions	10	1,839,985	1,804,405	1,804,405	1,800,032	(4,373)	(0%)	
Proceeds from Disposal of Assets	8	155,500	383,727	383,727	18,727	(365,000)	(95%)	😞
Land Held for Resale		0	0	0	0	0		
Land and Buildings	12	(1,308,700)	(1,630,996)	(1,630,996)	(1,095,548)	535,448	(33%)	
Infrastructure Assets - Roads	12	(1,213,927)	(1,200,276)	(1,200,276)	(656,331)	543,945	(45%)	
Infrastructure Assets - Footpaths	13	(14,000)	(14,000)	(14,000)	0	14,000	(100%)	
Infrastructure Assets - Other	13	(257,000)	(7,000)	(7,000)	0	7,000	(100%)	
Plant and Equipment	12	(411,737)	(62,200)	(62,200)	(67,859)	(5,659)	9%	
Furniture and Equipment	12	(18,300)	(36,164)	(36,164)	(31,400)	4,764	(13%)	
Amount attributable to investing activities		(1,228,179)	(762,504)	(762,504)	(32,379)			
Financing Activities								
Proceeds from New Debentures		0	280,000	280,000	0	(280,000)	(100%)	😞
Self-Supporting Loan Principal		23,756	23,756	23,756	23,756	0	0%	
Transfer from Reserves	7	195,844	105,844	0	0	0	0%	
Repayment of Debentures	9	(117,510)	(117,510)	(117,509)	(117,509)	0	0%	
Transfer to Reserves	7	(352,053)	(797,053)	(24,540)	(24,540)	0	0%	
Amount attributable to financing activities		(249,963)	(504,963)	161,706	(118,294)			
Closing Funding Surplus(Deficit)	3	6,001	603	667,273	1,861,393			

😊 More Revenue OR Less Expenditure
 😞 Less Revenue OR More Expenditure

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 June 2018

	Note	Original Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
				\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,134,516	1,339,633	1,339,633	1,339,634	1	0%	
Revenue from operating activities								
Rates	8	1,247,570	1,251,841	1,251,841	1,225,316	(26,525)	(2%)	
Operating Grants, Subsidies and Contributions	10	1,151,749	1,749,768	1,749,768	1,917,182	167,414	10%	😊
Fees and Charges		422,200	426,740	426,740	398,839	(27,902)	(7%)	😞
Sewerage Charges		137,807	155,809	155,809	155,716	(93)	(0%)	
Interest Earnings		57,740	57,740	57,740	45,511	(12,229)	(21%)	😞
Other Revenue		203,526	195,893	195,894	211,126	15,232	8%	😊
Profit on Disposal of Assets		40,800	58,881	58,881	3,643			
		3,261,392	3,896,673	3,896,674	3,957,333			
Expenditure from operating activities								
Employee Costs		(1,553,120)	(1,673,423)	(1,673,423)	(1,615,893)	57,530	3%	
Materials and Contracts		(843,690)	(1,751,643)	(1,751,643)	(1,248,588)	503,055	29%	😊
Utility Charges		(177,710)	(177,710)	(177,710)	(165,693)	12,017	7%	😊
Depreciation on Non-Current Assets		(1,138,280)	(1,245,612)	(1,245,612)	(1,240,121)	5,491	0%	
Interest Expenses		(39,455)	(39,455)	(39,455)	(43,587)	(4,132)	(10%)	
Insurance Expenses		(162,650)	(162,784)	(162,784)	(142,454)	20,330	12%	😊
Other Expenditure		(94,340)	(104,340)	(104,340)	(63,931)	40,409	39%	😊
Loss on Disposal of Assets		(7,200)	(955)	(955)	(955)	0	0%	
		(4,016,445)	(5,155,922)	(5,155,922)	(4,521,221)			
Operating activities excluded from budget								
Add back Depreciation		1,138,280	1,245,612	1,245,612	1,240,121	(5,491)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	(33,600)	(57,926)	(57,926)	(2,688)	55,238	(95%)	
Movement in Leave Reserve		0	0	0	(1,112)	(1,112)		
Amount attributable to operating activities		349,627	(71,563)	(71,562)	672,432			
Investing activities								
Grants, Subsidies and Contributions	10	1,839,985	1,804,405	1,804,405	1,800,032	(4,373)	(0%)	
Proceeds from Disposal of Assets	8	155,500	383,727	383,727	18,727	(365,000)	(95%)	😞
Land Held for Resale		0	0	0	0	0		
Land and Buildings	12	(1,308,700)	(1,630,996)	(1,630,996)	(1,095,548)	535,448	(33%)	
Infrastructure Assets - Roads	12	(1,213,927)	(1,200,276)	(1,200,276)	(656,331)	543,945	(45%)	
Infrastructure Assets - Footpaths	13	(14,000)	(14,000)	(14,000)	0	14,000	(100%)	
Infrastructure Assets - Other	13	(257,000)	(7,000)	(7,000)	0	7,000	(100%)	
Plant and Equipment	13	(411,737)	(62,200)	(62,200)	(67,859)	(5,659)	9%	
Furniture and Equipment	13	(18,300)	(36,164)	(36,164)	(31,400)	4,764	(13%)	
Amount attributable to investing activities		(1,228,179)	(762,504)	(762,504)	(32,379)			
Financing Activities								
Proceeds from New Debentures	8	0	280,000	280,000	0	(280,000)	(100%)	😞
Self-Supporting Loan Principal		23,756	23,756	23,756	23,756	0	0%	
Transfer from Reserves	7	195,844	105,844	0	0	0		
Repayment of Debentures	9	(117,510)	(117,510)	(117,509)	(117,509)	0	0%	
Transfer to Reserves	7	(352,053)	(797,053)	(24,540)	(24,540)	0	0%	
Amount attributable to financing activities		(249,963)	(504,963)	161,706	(118,294)			
Closing Funding Surplus (Deficit)	3	6,001	603	667,273	1,861,393	1,194,120	179%	😊

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

😊 More Revenue OR Less Expenditure
😞 Less Revenue OR More Expenditure

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

SHIRE OF DOWERIN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 June 2018

Capital Acquisitions

	Note	Original Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	12	1,630,996		1,095,548
Infrastructure Assets - Roads	12	1,200,276		656,331
Infrastructure Assets - Footpaths	13	14,000		0
Infrastructure Assets - Other	13	7,000		0
Plant and Equipment	13	62,200		67,859
Furniture and Equipment	13	36,164		31,400
Capital Expenditure Totals		2,950,636		1,851,138
Capital acquisitions funded by:				
Capital Grants and Contributions	10	1,804,405	61%	1,800,032
Borrowings	9	280,000		280,000
Other (Disposals & C/Fwd)		413,500	14%	18,727
Council contribution - Cash Backed Reserves	7	32,456	1%	0
Council contribution - operations		420,275	14%	(247,621)
Capital Funding Total		2,950,636		1,851,138

Note 10 The balance of the original budget vs YTD Actual is as follows:

Storm water environmental project (cancelled) 170,000.00

Refer to note 10 for further details

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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.

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 that are 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 that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 1: Significant Accounting Policies

(o) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure

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, 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 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.

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 etc.

Employee Costs

All costs associate 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, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, 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, etc.)

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

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

GENERAL PURPOSE FUNDING

LAW, ORDER, PUBLIC SAFETY

HEALTH

EDUCATION AND WELFARE

HOUSING

COMMUNITY AMENITIES

RECREATION AND CULTURE

TRANSPORT

ECONOMIC SERVICES

OTHER PROPERTY AND SERVICES

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 2: Explanation of Material

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 budget or greater.

- ⊕ More Revenue OR Less Expenditure
⊖ Less Revenue OR More Expenditure

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	12,492	193%	⊕	Permanent	Good driver reimbursement, WALGA course, LGIS member dividend.
General Purpose Funding - Rates	(26,525)	(2%)			Within Variance Threshold
General Purpose Funding - Other	769,640	109%	⊕	Timing	Financial Assistance grant has been paid in advance for next financial year.
Law, Order and Public Safety	(4,661)	(22%)		Permanent	Bush fire grant reduced.
Health	21,256	8%	⊕		Additional funding received for HACC Growth 2017-18 funding
Education and Welfare	(13,800)	(10%)	⊖	Permanent	Dowerin Childcare reimbursement's less than budgeted, this is reflected in a reduction in expenditure below.
Housing	(47,225)	(24%)	⊖	Permanent	Profit on disposal of house was not conducted in by the end of this financial year.
Community Amenities	4,501	2%			Within Variance Threshold
Recreation and Culture	(5,373)	(11%)	⊖	Permanent	Grants and contributions, less than anticipated.
Transport	(612,380)	(72%)	⊖	Permanent	Wandrra road income of \$750,000 budgetted in 2017-18. Project will carry over to next financial year.
Economic Services	(34,311)	(23%)	⊖	Permanent	STA was operational from September 2017, therefore 2 months of no income.
Other Property and Services	(2,955)	(23%)			
Operating Expense	\$	%			
Governance	14,358	3%		Permanent	Members fees paid in June.
General Purpose Funding	9,930	6%	⊕		Refunds write off rebate adjustment less than estimated.
Law, Order and Public Safety	(4,684)	(8%)			Depreciation on fire shed
Health	(8,271)	(3%)		Permanent	Underspent in operational overall
Education and Welfare	24,149	14%	⊕	Permanent	Dowerin Childcare wages are lower than budget. These wages are reimbursed by Dowerin Childcare.
Housing	(3,388)	(1%)			Within Variance Threshold
Community Amenities	45,323	14%	⊕	Permanent	Savings in recycling costs, tip management costs
Recreation and Culture	56,773	7%	⊕	Permanent	Underspent within parks and gardens, recreation centre and utility charges.
Transport	548,645	26%	⊕	Permanent	Budget expenditure on Wandrra road works by Coal cliff is on hold until mid June
Economic Services	(39,891)	(11%)	⊖	Permanent	Short Term Accommodation, field day works higher expenditure higher than budget
Other Property and Services	(8,243)	(182%)	⊖	Timing	Internal depreciation variance to be reviewed
Operating activities excluded from budget					
Depreciation	5,491	(0%)			
Capital Revenues					
Grants, Subsidies and Contributions	(4,373)	(0%)			Within Variance Threshold.
Capital Expenses					
Land and Buildings	535,448				
Infrastructure - Roads	543,945	(45%)		Permanent	Capital road expenditure is underexpensed, and recommended carryover to next financial year
Infrastructure - Footpaths	14,000	(100%)		Timing	Footpaths budget to carry over to the next financial year.
Infrastructure Assets - Other	7,000	0%		Permanent	Review to carry over to the next financial year
Plant and Equipment	(5,659)	9%		Permanent	One vehicle traded in and funded by HACC.
Furniture and Equipment	4,764	(13%)		Permanent	Hacc - 2 computers and monitors. Expensed as an operating cost. Not capitalised.
Financing					
Proceeds from New Debentures	(280,000)	(1)	L		
Self-Supporting Loan Principal	0				
Transfer from Reserves	0				
Opening Funding Surplus(Deficit)	1	0%			

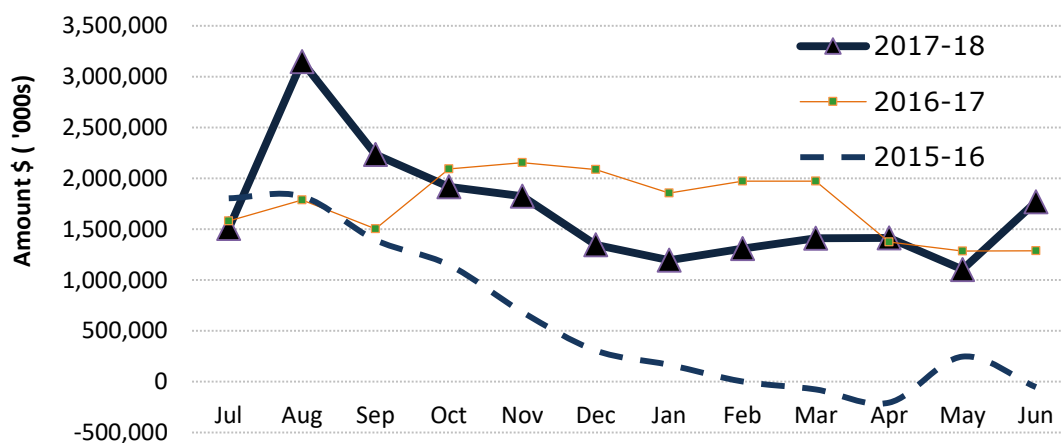
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Actual Closing	Current
	Note	30 June 2017	30 Jun 2018
		\$	\$
Current Assets			
Cash Unrestricted	4	1,640,547	2,081,431
Cash Restricted	4	1,787,396	1,853,262
Receivables - Rates		49,852	61,577
Receivables - Other		418,576	110,804
Interest / ATO Receivable/Trust		101,647	34,378
Inventories		6,635	27,769
		4,004,654	4,169,222
Less: Current Liabilities			
Payables		(722,249)	(412,861)
Current Borrowings		(117,509)	0
Provisions		(185,111)	(137,248)
		(1,024,870)	(550,109)
Net Current Assets		2,979,784	3,619,113
Less: Cash Reserves	7	(1,787,396)	(1,811,936)
Plus: Current Borrowings included in Budget		93,753	(1)
Plus : Liabilities funded by Cash Backed Reserves		53,493	54,217
Net Current Funding Position		1,339,634	1,861,394

Note 3 - Liquidity Over the Year



Cash Restricted includes Cash Backed Reserves and the STA Retention Bond.

Payables include STA bond and GST to be paid to the ATO

Current Ratio equals 1:4.36

This means that for every \$1.00 of liability Council has \$4.36 of Current assets available to cover current debt

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	204,507			204,507	NAB	Variable	At Call
Cash Maximiser	1,729,369			1,729,369	NAB	2.05%	At Call
Trust Bank Account			12,108		NAB	Variable	At Call
(b) Term Deposits							
TD2361911	1,899	888,352		890,251	Bendigo	Variable	17-Aug-18
90-558-1436-NAB		923,584		923,584	NAB	2.50%	21-Jun-18
TD 2361913	162,611			162,611	Bendigo	2.70%	17-Aug-18
# STA Retention Bond		41,326		41,326	Bendigo	2.50%	24-Jul-18
	2,098,386	1,853,262	12,108	3,951,648			

Comments/Notes - Investments

The above balances are the funds held in bank accounts and on hand as at reporting date.

The Shire is holding Funds as a retention bond until the defects period for the STA is over.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 5: Budget Amendments

Amendments to original budget since budget adoption. Surplus/(Deficit)

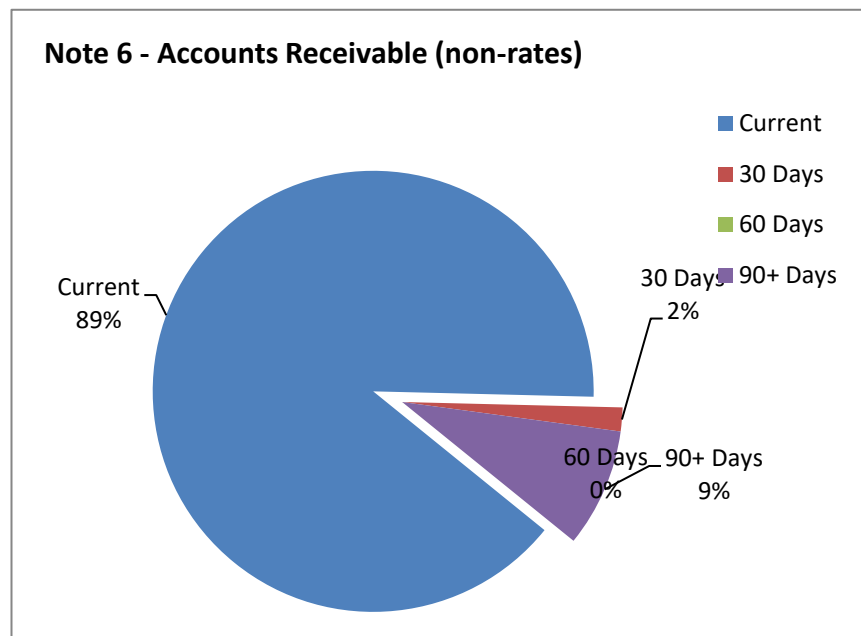
GL Account Code	Description	Council Resolution	Classification	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$
	Budget Adoption	Item 10.2.3 OMC April 2018	Opening Surplus(Deficit)					6,001
	Audited Result		Opening Surplus(Deficit)	1,134,516	1,339,633	205,117		211,118
0161	Rates - Contribution - Cbh		Operating Revenue	(20,800)	(25,071)	4,271		215,389
0181	Grants - General Purpose		Operating Revenue	(435,959)	(398,999)		36,960	178,429
0253	Aroc Equip Hire Income		Operating Revenue	0	(2,000)	2,000		180,429
0311	Grants - Federal Roads		Operating Revenue	(287,128)	(244,298)		42,830	137,599
0673	Govern - Profit On Sale Of Assets		Operating Revenue	(2,800)	(1,734)		1,066	136,533
0713	Fire - Esl Collection Fee		Operating Revenue	(4,000)	0		4,000	132,533
0733	Fire - Government Grant		Operating Revenue	(259,360)	(283,360)	24,000		156,533
0743	Fire - Infringements		Operating Revenue	0	(750)	750		157,283
0843	Dog - Pound Fees		Operating Revenue	0	700		700	156,583
1603	Hacc - Profit On Disposal Of Assets		Operating Revenue	0	(1,909)	1,909		158,492
2583	Other Hse - Profit On Disposal Of Assets		Operating Revenue	0	(55,238)	55,238		213,730
2633	Charges - Rubbish/Recycling		Operating Revenue	(77,520)	(80,110)	2,590		216,320
2843	Sewerage - Rates		Operating Revenue	(127,469)	(145,471)	18,002		234,322
2973	Landcare - Town Catchment Grant		Operating Revenue	(170,000)	0		170,000	64,322
2983	Nrmo - Reimbursements		Operating Revenue	(920)	(1,287)	367		64,689
3213	Cemetery - Income		Operating Revenue	(1,530)	0		1,530	63,159
3333	Town Hall - Hire Charges		Operating Revenue	(3,570)	(2,500)		1,070	62,089
3403	Swim Pool - Grant/Subsidy		Operating Revenue	(32,000)	0		32,000	30,089
3433	Swim Pool - Admissions		Operating Revenue	(6,000)	(8,500)	2,500		32,589
3733	Recreation - Kids Sport/Be Active Programs		Operating Revenue	(4,000)	0		4,000	28,589
3953	Museum - Grant		Operating Revenue	(12,000)	(10,727)		1,273	27,316
6023	Grant - Mrd Direct		Operating Revenue	(125,460)	(72,769)		52,691	(25,375)
6033	Grant - Regional Roads		Operating Revenue	(320,309)	(432,002)	111,693		86,318
6043	Grant - Wandrra		Operating Revenue	0	(750,000)	750,000		836,318
6293	Plant - Profit On Sale Assets		Operating Revenue	(38,000)	0		38,000	798,318
7113	Grant - Heritage Rail		Operating Revenue	0	(12,500)	12,500		810,818
0042	Rates - Admin Oheads		Operating Expenses	113,490	118,315		4,825	805,993
0112	Rates - Refunds		Operating Expenses	1,000	11,000		10,000	795,993
0202	Members - It Equip		Operating Expenses	2,000	6,000		4,000	791,993
0212	Members - Conference & Training		Operating Expenses	8,000	6,000	2,000		793,993
0222	Members - Elections		Operating Expenses	5,000	1,875	3,125		797,118
0232	Aroc Equipment Expenses		Operating Expenses	0	2,000		2,000	795,118
0252	Members - Communications		Operating Expenses	2,000	1,000	1,000		796,118
0262	Members - Receptions		Operating Expenses	6,000	8,000		2,000	794,118
0382	Govern - Admin Oheads		Operating Expenses	222,730	232,163		9,433	784,685
0412	Govern - Staff Training		Operating Expenses	20,000	22,000		2,000	782,685
0422	Govern - Long Service Leave		Operating Expenses	0	1,841		1,841	780,844
0432	Govern - Office Maint		Operating Expenses	17,150	19,000		1,850	778,994
0462	Govern - Print/Stationery		Operating Expenses	14,000	9,000	5,000		783,994
0532	Govern - Other Expenses		Operating Expenses	5,000	20,000		15,000	768,994
0542	Community Support		Operating Expenses	4,000	2,000	2,000		770,994
0552	Govern - Hr & Recruitment Expenses		Operating Expenses	4,500	25,000		20,500	750,494
0612	Govern - It Support		Operating Expenses	0	10,000		10,000	740,494
0622	Govern - Depreciation		Operating Expenses	10,800	1,000	9,800		750,294
0674	Govern - Loss On Sale Of Assets		Operating Expenses	100	955		855	749,439
0712	Fire Control		Operating Expenses	2,270	1,500	770		750,209
0782	Fire - Depreciation		Operating Expenses	33,860	23,490	10,370		760,579
0852	Animal -Control Expenses		Operating Expenses	3,000	3,500		500	760,079
0982	Other Law - Deprec		Operating Expenses	3,090	1,090	2,000		762,079
1672	Hacc - Depreciation		Operating Expenses	5,280	6,900		1,620	760,459
1722	Hacc - Administration Allocation		Operating Expenses	41,570	42,703		1,133	759,326
2402	Staff Hse - Operating		Operating Expenses	33,000	43,000		10,000	749,326
2422	Staff Hse - Deprec		Operating Expenses	39,890	65,930		26,040	723,286
2572	Other Hse - Deprec		Operating Expenses	52,970	59,360		6,390	716,896
2652	Refuse - Depreciation		Operating Expenses	1,540	1,560		20	716,876
2852	Sewerage - Depreciation		Operating Expenses	13,750	55,600		41,850	675,026
3092	Nrmo - Depreciation		Operating Expenses	2,990	1,350	1,640		676,666
3242	Amenities - Depreciation		Operating Expenses	13,930	5,860	8,070		684,736
3302	Childcare - Maintenance		Operating Expenses	7,000	11,000		4,000	680,736
3332	Halls - Depreciation		Operating Expenses	15,250	23,370		8,120	672,616
3452	Swim Pool - Admin Oheads		Operating Expenses	62,620	64,834		2,214	670,402
3492	Swim Pool - Sundries		Operating Expenses	1,500	3,500		2,000	668,402
3512	Swim Pool - Depreciation		Operating Expenses	4,740	60,660		55,920	612,482

3652	Recreation - Depreciation	Operating Expenses	201,410	247,090		45,680	566,802
3722	Kids Sports Program	Operating Expenses	3,200	0	3,200		570,002
4612	Roads - Rural Maintenance	Operating Expenses	391,810	409,588		17,778	552,224
4682	Roads - Flood Damage	Operating Expenses	0	900,000		900,000	(347,776)
5012	Roads - Town Maintenance	Operating Expenses	142,000	120,400	21,600		(326,176)
6012	Roads - Depreciation	Operating Expenses	472,550	464,830	7,720		(318,456)
6092	Plant - Depreciation	Operating Expenses	146,700	114,572	32,128		(286,328)
6432	Veh Lic - Adm Oheads	Operating Expenses	142,240	148,541		6,301	(292,629)
6502	Airfield Maintenance	Operating Expenses	2,500	4,000		1,500	(294,129)
6816	Short Term Accomodation Expenses	Operating Expenses	46,000	50,000		4,000	(298,129)
6817	Short Term Accomodation Depreciation	Operating Expenses	41,000	30,510	10,490		(287,639)
6822	Tourism - Depreciation	Operating Expenses	600	950		350	(287,989)
6882	Steam Rail Project	Operating Expenses	3,060	15,000		11,940	(299,929)
6890	Depreciation Allocated To Works	Operating Expenses	(146,700)	(118,992)		27,708	(327,637)
7082	Community Resource Centre - Deprec	Operating Expenses	15,120	15,030	90		(327,547)
7152	Economic Services - Depreciation	Operating Expenses	28,850	32,890		4,040	(331,587)
7182	Cso - Admin Oheads	Operating Expenses	23,000	23,180		180	(331,767)
7602	Works - Salaries	Operating Expenses	88,750	73,000	15,750		(316,017)
7732	Works - Admin Allocated	Operating Expenses	125,720	131,178		5,458	(321,475)
7734	Works Long Service Leave	Operating Expenses	15,300	18,000		2,700	(324,175)
7742	Less Overheads Allocated	Operating Expenses	(520,630)	(509,808)		10,822	(334,997)
7762	Works - Bonus Scheme	Operating Expenses	9,000	4,500	4,500		(330,497)
7772	Admin - Workcover	Operating Expenses	7,030	8,476		1,446	(331,943)
7782	Works - Depreciation	Operating Expenses	790	550	240		(331,703)
7842	Plant - Insur & Regn	Operating Expenses	21,420	23,000		1,580	(333,283)
7882	Plant - Alloc To Works	Operating Expenses	(245,030)	(242,190)		2,840	(336,123)
8122	Workcover - Wages Expense	Operating Expenses	0	1,082		1,082	(337,205)
8822	Admin - Depreciation	Operating Expenses	33,170	33,020	150		(337,055)
9602	Hacc - Loss On Disposal Of Assets	Operating Expenses	7,100	0	7,100		(329,955)
9912	Admin - Insurance	Operating Expenses	2,210	2,958		748	(330,703)
9932	Admin - Stationery	Operating Expenses	3,000	1,000	2,000		(328,703)
9942	Admin - Communications	Operating Expenses	16,500	12,000	4,500		(324,203)
9972	Admin - Information Technology	Operating Expenses	40,000	37,000	3,000		(321,203)
9985	Admin - Professional Services And Contracts	Operating Expenses	0	37,000		37,000	(358,203)
9993	Admin Costs Recovered	Operating Expenses	(731,370)	(760,914)	29,544		(328,659)
	Proceeds on Sale of Assets	Capital Revenue	(155,500)	(383,727)	228,227		(100,431)
	Transfer from Reserve	Capital Revenue	(195,844)	(105,844)		90,000	(190,431)
0364	Shire Office	Capital Expenses	72,500	25,000	47,500		(142,931)
0394	Admin Vehicles	Capital Expenses	29,660	30,123		463	(143,394)
0414	FURN - OFFICE EQUIPMENT	Capital Expenses	1,000	18,864		17,864	(161,258)
0884	BUILDINGS - FIRE SHED PAD	Capital Expenses	264,000	270,673		6,673	(167,931)
2910	Infrastructure Other - Environment	Capital Expenses	250,000	0	250,000		82,069
3444	SWIM POOL CAPITAL EXPENDITURE	Capital Expenses	100,000	225,000		125,000	(42,931)
3715	Land - Museum	Capital Expenses	13,000	11,050	1,950		(40,981)
4604	ROADS - UNCLASSIFIED	Capital Expenses	212,688	31,500	181,188		140,207
4884	ROADS - STATE 20/20	Capital Expenses	480,463	648,000		167,537	(27,330)
6254	PLANT - GRADER	Capital Expenses	350,000	0	350,000		322,670
7145	SHORT TERM ACCOMMODATION	Capital Expenses	837,430	797,503	39,927		362,597
	Transfer to Reserve	Capital Expenses	352,053	797,053		445,000	(82,403)
	Depreciation Adjustment	Non Cash Item	1,138,280	1,245,612	107,332		24,929
	Profit/Loss Adjustment	Non Cash Item	(33,600)	(57,926)		24,326	603
	GROH Housing		0	280,000	280,000		280,603
	Loan for GROH Housing		0	(280,000)		280,000	603

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 6: Receivables

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	57,479	1,121	0	5,581	64,182
Balance per Trial Balance					
Sundry Debtors					64,182
Total Receivables General Outstanding					64,182



Comments/Notes - Receivables General

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Original	Actual	Amended	Actual	Amended	Actual	Amended	Actual YTD Closing Balance
		Budget Interest Earned	Interest Earned	Budget Transfers In (+)	Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Budget Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	53,493	1,202	724	0	0	0	0	54,695	54,217
Plant Reserve	142,872	3,210	1,935	225,000	0	0	0	371,082	144,807
Sewerage Asset Preservation Reserve	1,043,357	23,429	14,463	66,000	0	0	0	1,132,786	1,057,820
Land & Building Reserve	146,594	3,293	1,985	407,000	0	0	0	556,887	148,579
Swimming Pool Reserve	32,456	0	440	0	0	(32,456)	0	(0)	32,895
Recreation Facilities Reserve	180,866	4,063	2,450	1,673	0	(30,000)	0	156,602	183,316
Community Housing Project Reserve	46,221	1,039	626	0	0	0	0	47,260	46,847
Community Bus Reserve	40,787	917	552	0	0	(41,704)	0	0	41,340
Economic Development Reserve	12,021	271	163	42,000	0	0	0	54,292	12,183
All Hours Gym Reserve	1,684	0	23	0	0	(1,684)	0	(0)	1,707
Bowling Green Replacement Reserve	61,461	1,381	832	10,000	0	0	0	72,842	62,293
Tennis Court Replacement Reserve	25,584	575	346	6,000	0	0	0	32,159	25,930
	1,787,396	39,380	24,540	757,673	0	(105,844)	0	2,478,605	1,811,936

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer Note 4.

Reserve transfers are in progress

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	Program	YTD Actual				Amended Budget			
			Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
			Value	Proceeds			Value	Proceeds		
			\$	\$	\$	\$	\$	\$	\$	
D0	Ford Falcon	Governance	5,539	7,273	1,734		5,539	7,273	1,734	
D002	Ford Territory	Governance	5,500	4,545		(955)	5,500	4,545		(955)
	HACC Vehicle	Health	5,000	6,909	1,909		5,000	6,909	1,909	
D007	Grader - ACT 12M	Transport					0	0		
83	Land-Lot 13 Maisey Street						34,000	34,000		
8	House-Lot 13 Maisey Street						156,646	196,000	39,354	
L014	Land-Lot 42 Stacy Street						60,000	60,000		
2010-22	House-Lot 42 Stacy Street						59,116	75,000	15,884	
			16,039	18,727	3,643	(955)	325,801	383,727	58,881	(955)

Comments

The Ford Falcon and Ford Territory have been disposed of and a new Ford Range purchased for \$30,122
Hacc Commodore Omega disposed of and a new Hyundai Tucson Highlander purchased for \$37,736.36.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 8: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	9.2300	182	1,333,264	123,060	0	0	123,060	123,060	0	0	123,060
GRV - Commercial/Indust	9.2300	33	256,474	23,673	0	0	23,673	23,673	0	0	23,673
GRV - Town Rural	9.2300	27	133,530	12,325	0	0	12,325	12,325	0	0	12,325
GRV - Other Towns	9.2300	0	0	0	0	0	0	0	0	0	0
UV - Rural Farmland	0.7910	295	120,307,500	951,632	(1,454)	0	950,178	951,632	0	0	951,632
Sub-Totals		537	122,030,768	1,110,690	(1,454)	0	1,109,236	1,110,690	0	0	1,110,690
Minimum Payment	\$										
GRV -Residential	706.00	48	260,468	33,888	0	0	33,888	33,888	0	0	33,888
GRV - Commercial/Industrial	706.00	18	66,871	12,708	0	0	12,708	12,708	0	0	12,708
GRV - Town Rural	706.00	16	41,551	11,296	0	0	11,296	11,296	0	0	11,296
GRV - Other Towns	206.00	19	7,659	3,914	0	0	3,914	3,914	0	0	3,914
UV - Rural Farmland	706.00	69	3,535,300	48,714	0	0	48,714	48,714	0	0	48,714
UV - Commercial/Industrial	706.00	4	400	2,824	0	0	2,824	2,824	0	0	2,824
UV - Town Rural	706.00	3	63,000	2,118	0	0	2,118	2,118	0	0	2,118
UV - Mining Tenement	206.00	3	5,867	618	0	0	618	618	0	0	618
Sub-Totals		180	3,981,116	116,080	0	0	116,080	116,080	0	0	116,080
		717	126,011,884	1,226,770	(1,454)	0	1,225,316	1,226,770	0	0	1,226,770
Concession							0				0
Amount from General Rates							1,225,316	1,226,770			1,226,770
Ex-Gratia Rates							0	20,800			20,800
Specified Area Rates							0	0			0
Totals							1,225,316	1,247,570			1,247,570

Comments - Rating Information

Rates were levied on 24th August 2017.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 9 : Information on Borrowings
(a) Debenture Repayments

Particulars	Actual		Principal Repayments		Principal Outstanding		Interest Repayments	
	01 Jul 2017	New Loans	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 97 - Community Club	350,628		64,565	64,565	286,063	286,063	14,914	13,687
Economic Services								
Loan 99 - Short Term Accommodation Project	770,993		29,189	29,189	741,804	741,804	26,678	23,982
Self Supporting Loans								
Loan 98 - Dowerin Events	60,856		23,756	23,756	37,100	37,100	1,994	1,786
Housing								
GROH Housing Loan *		280,000	0	0	0	280,000	-	0
	1,182,477	280,000	117,509	117,510	1,064,968	1,344,967	43,586	39,455
Self Supporting Loan Principal received			23,756					

Description of Debentures:	Expiry date
Loan - 97	08.06.22
Loan - 98	11.11.19
Loan - 99	04.10.36

* Loan - 100 (in progress - to be drawn down 2018-19)

(b) New Debentures

The Shire proposes to raise a debenture this financial year for the purposes of GROH House funding. (Budget Review)

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

Council has an overdraft facility of \$60,000 with NAB.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 10: Non -operating Grants and Contributions

	Original Annual Budget (a)	YTD Actual Revenue (b)	YTD Variance (a)-(b)
	\$	\$	\$
Fire - Donations		360	360
Infrastructure Other			
Landcare- Town Catchment Group	170,000	0	(170,000)
Land			
Museum	12,000	10,727	(1,273)
Law, Order and Public Safety			0
DFES Grant - Bush Fire Brigade	241,000	265,333	24,333
Transport			0
Grant - Regional Roads	320,309	417,814	97,505
Roads To Recovery Grant - Cap	496,676	505,798	9,122
Economic Services			0
Short Term Accommodation	600,000	600,000	0
TOTALS	1,839,985	1,800,032	(39,953)
SUMMARY			
Non-operating	1,839,985	1,800,032	(40,313)
	1,839,985	1,800,032	(40,313)

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 11: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

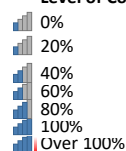
Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 30 Jun 2018
	\$	\$	\$	\$
Housing Bonds	3,428	0	(200)	3,228
Key Deposits	90	0	0	90
Tidy Towns	3,219	0	0	3,219
HACC Vehicle	691	0	0	691
Building Deposits	0	0	0	0
AROC Funds	0	0	0	0
HACC Fundraising	2,521	1	0	2,522
Recreation Steering Committee	0	0	0	0
Centenary Park	2,111	0	0	2,111
Nomination Deposits	0	480	(480)	0
Yellow Ribbon	247	0	0	247
	12,307	481	(680)	12,108

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 12: Capital Acquisitions

Assets	Account	Program	YTD Actual			Budget			
			New/Upgr de	Renewal	Total YTD	Original Annual Budget	Current Budget	Current YTD Budget	YTD Variance
			\$	\$	\$	\$	\$	\$	\$
<i>Level of completion indicator (based on expenditure), please see table at the end of this note for further detail.</i>									
LAND									
Land - Museum	3715	Governance	11,049		11,049	13,000	11,050	11,050	(1)
Land Total			11,049	0	11,049	13,000	11,050	11,050	(1)
Buildings									
Shire Office	0364	Governance		4,179	4,179	72,500	25,000	25,000	(20,821)
HACC - Capex - Building Renewal	1605	Health		6,742	6,742	21,770	21,770	21,770	(15,028)
BUILDINGS - FIRE SHED PAD	0884	Law, Order And Public Safet	276,892		276,892	264,000	270,673	270,673	6,219
SWIM POOL CAPITAL EXPENDITURE	3444	Recreation & Culture		0	0	100,000	225,000	225,000	(225,000)
WHEATBELT HERITAGE RAIL PROJECT	7144	Economic Services		1,503	1,503	0	0	0	1,503
SHORT TERM ACCOMMODATION	7145	Economic Services	795,183		795,183	837,430	797,503	797,503	(2,320)
GROH Housing		Housing				0	280,000	280,000	(280,000)
Buildings Total			1,072,075	12,424	1,084,499	1,295,700	1,619,946	1,619,946	(535,447)
Furniture & Office Equip.									
FURN - PHOTOCOPIER	374	Governance		12,887	12,887	12,900	12,900	12,900	(13)
FURN - OFFICE EQUIPMENT	0414	Governance		18,513	18,513	1,000	18,864	18,864	(351)
HACC - Capex - Furniture and Equipment	1624	Health		0	0	4,400	4,400	4,400	(4,400)
Furniture & Equipment Total			0	31,400	31,400	18,300	36,164	36,164	(4,764)
Plant , Equip. & Vehicles									
Admin Vehicles	394	Governance		30,123	30,123	29,660	30,123	30,123	(0)
HACC - VEHICLE PURCHASE	1604	Health		37,736	37,736	32,077	32,077	32,077	5,659
Plant	6284	Case Tractor		0	0	0	0	0	0
ASSET - TOOLS	6291	Minor tools		0	0	0	0	0	0
PLANT - GRADER	6254	Transport		0	0	350,000	0	0	0
Plant & Equipment Total			0	67,859	67,859	411,737	62,200	62,200	5,659
Infrastructure - Roads									
ROADS - ROADS TO RECOVERY	4184	Transport		265,556	265,556	520,776	520,776	520,776	(255,220)
ROADS - UNCLASSIFIED	4604	Transport		15,660	15,660	212,688	31,500	31,500	(15,840)
ROADS - STATE 20/20-REGIONAL ROADS	4884	Transport		369,840	369,840	480,463	648,000	648,000	(278,160)
ROADS - SIGNS	4194	Transport		5,275	5,275	0	0	0	5,275
Roads Total			0	656,331	656,331	1,213,927	1,200,276	1,200,276	(543,945)
Infrastructure - Footpaths									
FOOTPATH/CYCLEWAYS	6094	Transport		0	0	14,000	14,000	14,000	(14,000)
Infrastructure - Footpaths TOTAL			0	0	0	14,000	14,000	14,000	(14,000)
Infrastructure - Other									
Infrastructure Other - Environment	2910	Transport		0	0	250,000	0	0	0
Infrastructure - other	4195	Transport		0	0	7,000	7,000	7,000	(7,000)
Infrastructure -Other Total			0	0	0	257,000	7,000	7,000	(7,000)
Capital Expenditure Total			1,083,124	768,014	1,851,138	3,223,664	2,950,636	2,950,636	(1,099,498)

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.



Statement for
NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)

DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461



Statement Period 28 April 2018 to 28 May 2018
Company Account No: 4557 0498 0002 7159
Facility Limit: \$16,000

Your Account Summary

Balance from previous statement	\$1,215.65 DR
Payments and other credits	\$1,215.65 CR
Purchases, cash advances and other debits	\$2,183.85 DR
Interest and other charges	\$18.00 DR
Closing Balance	\$2,201.85 DR

**YOUR DIRECT DEBIT PAYMENT OF \$2,201.85 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
04/06/2018 AS PER OUR AGREEMENT.**



148/21/01/M03605/S010383/1020765

see reverse for transaction details



1.

Shire of Dowerin

Audit Committee Meeting

Minutes

28 June 2018 at 2 pm

Shire of Dowerin Council Chambers

COMMITTEE MEMBERS	
Cr D.P. Hudson	Shire of Dowerin
Cr A.J. Metcalf	Shire of Dowerin
Cr B.A. Ward	Shire of Dowerin
Apology:	
Mr Jason Whiteaker	External Advisor to the Audit Committee
OBSERVERS	
Andrea Selvey – CEO	Shire of Dowerin
Susan Fitchat – Finance and Corporate Services Manager	Shire of Dowerin

COMMITTEE TERMS OF REFERENCE (adopted by Council on 24 October 2017)

Objectives of the Audit Committee:

The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs. Reports from the Audit Committee will assist Council in discharging its legislative responsibilities

The Audit Committee is to facilitate:

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the coordination of the internal audit function with the external audit; and
- the provision of an effective means of communication between the external auditor, internal auditor, the CEO and Council.

Powers of the Audit Committee:

The Audit Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference.

The Audit Committee is a formally appointed committee of Council and is responsible to that body. The committee does not have executive powers or authority to implement actions and does not have any delegated financial responsibility.

Membership:

The Audit Committee will consist of four members, being three elected and one external person. Membership will be reviewed biennially immediately following Local Government elections unless, by a decision of Council, an interim appointment is required. All members shall have full voting rights.

Appointment of external persons shall be made by Council by way of an invitation to a suitably qualified and experienced Local Government CEO or Corporate Services Executive and be for a maximum of two years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives. Reimbursement of approved expenses will be paid to the external person who is a member of the committee.

The CEO and Finance Manager will attend meetings in an advisory role only as needed which will include being available at any time the Committee meets.

Secretarial support will be provided to the Committee by the Governance Coordinator or Officer.

Meetings:

The Audit Committee shall meet at least quarterly.

Reporting:

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

Duties and Responsibilities:

The duties and responsibilities of the Audit Committee will be to:

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the Shire's auditor;
- c) Develop and recommend to Council a list of those matters to be audited and the scope of the audit to be undertaken;
- d) Recommend to Council the person or persons to be appointed as auditor;
- e) Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include:

- the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the local government to communicate with, and supply information to, the auditor;
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
- assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
 - ensure that audits are conducted successfully and expeditiously;
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
- determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- j) Review the scope of the audit plan and program and its effectiveness;
- k) Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO;
- l) Review the level of resources allocated to internal audit and the scope of its authority;
- m) Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;
- n) Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;
- o) Review the local government’s draft annual financial report, focusing on –
- accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years;
- p) Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- q) Review the annual Compliance Audit Return and report to Council the results of that review, and
- r) Consider the CEO’s biennial reviews of the appropriateness and effectiveness of the Shire’s systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the Council the results of those reviews.

Shire of Dowerin
13 Cottrell Street
Dowerin WA 6461
08 9631 1202
www.dowerin.wa.gov.au

SHIRE OF DOWERIN

AGENDA FOR THE AUDIT COMMITTEE MEETING TO BE HELD ON 16 February 2018 at 9.00am at the Shire of Dowerin Council Chambers, Cottrell Street, Dowerin

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1. DECLARATION OF OPENING

The Shire President/Chair, Cr D.P Hudson, opened the meeting at 2.10 pm

2. ATTENDANCE

Members:

Cr D.P Hudson
Cr A.J. Metcalf
Cr B.A. Ward

Observers:

Mr Gary Martin – Acting Chief Executive Officer
Ms S. Fitchat – Finance and Corporate Services Manager

3. APOLOGIES

Mr J Whiteaker

4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5. DECLARATION OF INTEREST

IMPORTANT: Parts of Division 6 Subdivision 1 of the Local Government Act 1995 requires Council members and employees to disclose any direct or indirect financial interest or general interest in any matter listed in this agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter being discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision-making procedure relating to the disclosed matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

Nil

6. CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION – ITEM 6.1

THAT THE MINUTES OF THE MEETING OF THE SHIRE OF DOWERIN AUDIT COMMITTEE HELD ON 16 FEBRUARY 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THAT MEETING.

COMMITTEE RECOMMENDATION – ITEM 6.1

Moved: Cr A Metcalf

Seconded: Cr B Ward

Carried: 3/0

THAT THE MINUTES OF THE MEETING OF THE SHIRE OF DOWERIN AUDIT COMMITTEE HELD ON 16 FEBRUARY 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THAT MEETING.

7. PRESENTATIONS

Nil

8. REPORTS

8.1 STANDING ITEM – BUSINESS ARISING FROM PREVIOUS MEETING/S

Date: 13 February 2018
File Ref:
Disclosure of Interest: Nil
Author: S Fitchat – Finance Manager
Attachments: Nil

Summary

This report provides an update on business arising from previous Audit Committee meetings.

Background

At the Audit Committee Meeting on the 16 February 2018, the Audit Committee noted the following item as being in progress.

Comment

1. Query on status of ATO debt.
Response: The ATO has advised that due to the circumstances that the best way to handle overclaimed GST was to provide a voluntary disclosure as this may reduce any penalty that the ATO may impose, rather than restate the BAS for each period which would incur penalty.

The forensic audit identified fraudulent transactions where funds stolen were directly claimed back from the ATO via the BAS, by 'grossing up' expenditure. It also identifies fraudulently created invoices where GST was claimed and should not have been. These are the transactions to be voluntarily disclosed.

The matter of credit card transactions and GST has been considered. All transactions via the credit card were for purchases subject to GST and as such these will not be included in the Voluntary Disclosure.

The process for Voluntary Disclosure provides necessary information to the ATO regarding prior mistakes and gives the opportunity to bring tax affairs into order.

The voluntary disclosure must be 'in the approved form'. There isn't an actual form to fill in. 'In the approved form' means you must:
 - give the ATO information required to work out what the error or correct position is;

- provide the information in the required manner, such as by letter, through an approved ATO electronic channel, or (in limited circumstances) by phone or face-to-face; and
- ensure that it contains a declaration signed by an authorised person.

This disclosure process enables the ATO to determine the shortfall amount.

Updated: The Voluntary Disclosure has been provided to the ATO for the Shire by Megan Shirt our Local Government Consultant. The Shire is currently waiting on the ATO to advise the final calculated figure that will be required for payment.

Consultation

ATO; and

Megan Shirt, Financial Management Consultant.

Financial Implications

Nil

Risk

The item ensures that recommendations arising from Audit Committee meetings are considered and actioned.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Strategic Community Plan - Theme 4 – Local Government Leadership

OFFICER RECOMMENDATION – ITEM 8.1

THAT THE AUDIT COMMITTEE NOTES THE PROGRESS ON ACTION AND THE RECOMMENDATION ARISING FROM PREVIOUS MEETING/S.

COMMITTEE RECOMMENDATION – ITEM 8.1

Moved: Cr B Ward

Seconded: Cr A Metcalf

Carried: 3/0

THAT THE AUDIT COMMITTEE NOTES THE PROGRESS ON ACTION AND THE RECOMMENDATION ARISING FROM PREVIOUS MEETING/S.

8.3 DRAFT INTERIM AUDIT REPORT

Date: 26 June 2018
File Ref:
Disclosure of Interest: Nil
Author: Susan Fitchat – Finance Manager
Senior Officer: Gary Martin – Acting Chief Executive Officer
Attachments: Draft Interim Audit report for June 2018.

Summary

The draft Interim Management Report following completion of the internal audit site visit between 11 June and 13 June 2018 is attached for the review for the finalisation of the audit recommendations.

Background

AMD reviewed, documented and tested the critical audit areas as outlined within section 5 of our Audit Services Proposal, including key accounting systems and related internal controls in place at the Shire of Dowerin, relating to the following key areas:

- Revenue and receipting;
- Purchasing and payments;
- Payroll; and
- Reconciliation of key accounts and preparation of monthly financial reports - including bank reconciliations, sundry debtors, rates debtor reconciliations, rateable value reconciliations, sundry creditor reconciliations and fixed asset reconciliations.

Comment

The auditors are pleased to report that on an overall basis, and subject to recommendations raised within Appendix 1 attached, our interim audit indicated management are being proactive in implementing previously reported recommendations and continue to develop and implement robust and effective controls and processes within the Shire.

Please refer to management's recommendations in the attached report; and the following recommendations will be implemented and actioned by management:

MASTERFILE ACCURACY AND VALIDITY

Recommendation by AMD

We recommend access be limited to only employees who are required to make the Masterfile changes.

We also recommend an independent review of all changes made to master files be conducted periodically. The review should involve:

- A download of all changes (new / old / modify) made to each master-file;
- A representative sample then be tested and traced to originating / supporting documentation to assure validity and timeliness; and
- A review for suspicious master-file changes (e.g. changes to bank details, unusual variations to pay-rates and amendments to existing supplier bank account details) should be performed.

Management Comment.

A procedure shall be implemented for the amendment on Synergy master files that relate to payroll and creditors. A formal form shall be prepared and signed off by Finance Offices and Senior personnel for the amendments and termination of payroll and creditor master files in Synergy.

A Synergy amendment register shall be maintained for creditors and payroll details.

Synergy general ledger updates and amendments to fixed assets and debtors shall be reviewed and signed off by a finance officers.

For monitoring of the formal approval process an automated monitoring of the system– a Synergy system alert email shall be sent to the CEO and Finance Manager. Any unauthorised amendments shall be investigated.

Action:

The Finance Manager to prepare the forms for the amendment of Creditors and Payroll.

Implementation for the sign off of the Asset Register and Debtors Synergy updates.

Implementation of a Synergy register for the monitoring of Creditor's and Payroll amendments by the Finance Officers

Email amendments to be sent through to the CEO and Finance Manager.

CREDIT CARDS.

Recommendation

In accordance with best practice guidelines as outlined within the Department of Local Government Operational Guideline Number 11 Use of Corporate Credit Cards and Shire of Dowerin stated policies, we recommend:

- A credit card register be maintained;
- All monthly credit card reconciliation and statements are signed by the cardholder. These reconciliations and statements should be independently reviewed and signed off as evidence of this review;
- Receipts be retained and filed with credit card reconciliations for all purchases on the credit card;
- Credit card reconciliations be completed on a timely basis every month.

Management Comment

The shire has a credit card holder listing for the current financial year. From 1 January 2018 to the 8th June 2018 there were 2 credit cards (The prior CEO and the Finance Manager). The prior CEOs card was cancelled on termination and currently there is only one card – the Finance Manager.

A credit card register shall be implemented from June 2018.

A separate document set on sharepoint shall be maintained for credit card transactions once documentation has been approved.

Reconciled Credit Card statements shall be presented and signed off at each Finance Committee meeting by the chairperson.

Other recommendations shall be implemented.

Action:

Update credit card register.

Prepare credit card reconciliation's to be signed off by the chairperson monthly

Recordkeeping on sharepoint.

MONTHLY RECONCILIATIONS

Bank reconciliations are part of the month end procedure. Signing of the bank reconciliations by the preparer and the reviewer shall be implemented.

Month end checklists shall be signed off by the reviewer. Rateable value reconciliation are performed upon receipt of the Landgate Valuer Generals schedule. This shall be implemented as part of the month end procedure.

Action:

Add to monthly checklist

PURCHASING

Recommendation

Although we consider the above items to be isolated instances, we recommend:

- Purchase orders be completed an authorised prior to purchases being made; and
- All invoices are stamped and signed in accordance with stated policy.

Management Comment

The above recommendation shall be implemented.

Action:

Management to remind staff of this procedure.

INTERIM RATING

Recommendation

We recommend interim rating is completed when updated Valuer General schedules are received to ensure GRV and UV values are up to date and rates are being correctly raised and charged.

Management Comment

Interim rating shall be implemented, upon receipt of the Valuer General schedule has been received. AMD have offered to assist to put a procedure in place.

Action:

AMD to assist with procedure if required.

PAYROLL

Recommendation

We recommend the setup of the housing allowance in Synergy is reviewed to the amount and superannuation allocation is correct.

Management Comment

The setup of the housing allowance is under review and additional information has been requested from in relation to superannuation on housing allowance.

Action:

The Finance Manager to obtain more information regarding the dates and advise of the employee that received incorrect payment of superannuation.

Consultation

AMD ; and

Finance shire office team

Financial Implications

Budget 2018-19

Risk

The Internal audit provides assurance for the accuracy of the end of year financial report.

It covers a robust area of risk assessment and compliance with auditing standards.

Policy Implications

Nil

Statutory Implications

Compliance with the Local Government (Audit) Regulations 1996.

The Local Government (Audit) Regulations 1996 provides the legislative framework for the conduct of Audits in Local Government. This process is compliant with those requirements.

Strategic Implications

Nil

OFFICER RECOMMENDATION – ITEM 8.2

- 1. THAT THE AUDIT COMMITTEE RECOMMENDS TO COUNCIL THAT COUNCIL NOTES THE INTERIM MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2018**

COMMITTEE RECOMMENDATION – ITEM 8.2

Moved: Cr A Metcalf

Seconded: B Ward

Carried: 3/0

THAT THE AUDIT COMMITTEE RECOMMENDS TO COUNCIL THAT COUNCIL NOTES THE INTERIM MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2018

9. QUESTIONS FROM MEMBERS

Nil

10. URGENT BUSINESS

Nil

11. DATE OF NEXT MEETING

Date: To be advised

Items for next meeting: Final Audit

12. CLOSURE OF MEETING

The Chair closed the meeting at 3 pm.



Shire of Dowerin

Finance Committee Meeting Minutes

16 July 2018 – 3.00 pm

Committee Members

Cr D.P. Hudson
Cr R.I Trepp
Cr. B.N. Walsh

Staff

Mr G Martin, Acting Chief Executive Officer
Ms S Fitchat, Finance Manager
Mr G Brigg, Asset and Works Manager

Apology

NII

SHIRE OF DOWERIN
MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 16 JULY 2018 at 3.00pm
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1. DECLARATION OF OPENING

The Chair, Cr R Trepp opened the meeting at 3.00 pm.

2. ATTENDANCE

Members

Cr R.I Trepp, Chair

Cr D.P. Hudson

Cr. B.N. Walsh

Staff

Mr G Martin, Acting Chief Executive Officer

Ms S Fitchat, Finance Manager.

Mr G Brigg, Asset and Works Manager

3. DISCLOSURE OF INTEREST

IMPORTANT: Committee members to complete a “Disclosure of Interest” form for each item on the agenda in which they wish to disclose a financial/proximity/impartiality interest. They should give the form to the Presiding Member before the meeting commences. After the meeting, the form is to be forwarded to the Administration Office for inclusion in the Corporate Financial Disclosures Register.

4. CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION – ITEM 4.1

THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 18 JUNE 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

COMMITTEE RECOMMENDATION – ITEM 4.1

MOVED: CR B WALSH

SECONDED: CR B HUDSON

THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 18 JUNE 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

CARRIED 3/0

5. PRESENTATIONS

Nil

5.1 STANDING ITEM – BUSINESS ARISING FROM PREVIOUS MEETING/S

Date: 16 JULY 2018
File Ref:
Disclosure of Interest: Nil
Author: Susan Fitchat, Finance Manager
Attachments:

Summary

This report provides an update on business arising from previous Finance Committee meetings.

Background

At the Finance Committee Meeting on the 16 July 2018, the Finance Committee followed up on:

Payments:

1. EFT 5801 (April 2018). Perth Laundry Equipment payment for the Short Term Accommodation (STA) washing machines and dryers. \$419.46.

Action: The committee requested that the lease of equipment should be reduced, and other options investigated when the lease expires.

Response: Quote has been obtained as follows:

Option 1- remove 1 pair of machines from site as the usage does not justify 2 pairs of machines. This will halve the cost.

Option 2 - The site can purchase the existing machines and manage going forward. Will need to transfer the back end management and payments system to the Shire. The cost for the 4 x machines with card readers to purchase outright will be \$10,000 plus GST.

Option 3- Supply a set of coin operated machines either on rental \$15.00/week plus GST each and we maintain them or outright purchase for \$1500.00 plus GST each. The site would be responsible for collecting the coin revenue.

Recommended option:

Option 3, a coin operated machine, and one dryer and one washing machine which will be a total of two machines for \$30 per week x 52 = \$1,560 for the year. Maintenance costs included.

Alternatively purchase the coin operated machines for \$3,000 – maintenance cost excluded.

The industrial washing machines will be utilised by the shire cleaner for the STA laundry, therefore it will be beneficial to retain the machines for the cleaner's usage and for usage by tenants of the STA.

Other Actions raised at previous meetings.

Other actions raised:

1. Statement of Financial Activity (Statutory Reporting Program). The expenditure from the Transport program is underspent as works are in progress for Wandrra project and Meckering road Transport projects. Committed and pre-paid funds will need to be re-budgeted in 2018-2019. The following are estimates.

- Cash carry over of \$734,182 for the Financial Assistance Grant for 2018-19.
- Cash carry over of \$242,365 Regional Roads grant 2017-18 for capital road expenditure.
- Cash carry over of \$315,854 Roads to Recovery 2017-18 for capital road expenditure.
- Cash carry over of \$15,028 for Home and Community Care 2016-17 for building renewal.
- Cash carry over of \$22,500 for Home and Community Care for Growth Funding 2017-2018. This funding was provided for transition costs as they move to the Commonwealth Home Support Programme (CHSP from 1 July 2018.)
- Cash carry over of internal funds for \$21,000 towards Solar for the shire offices
- Cash carry over of internal funds for \$100,000 towards swimming pool construction.
- Cash carry over of internal funds \$14,000 towards footpaths.

Action: Carry over external funds received as restricted cash and make provision for related expenditure from the 2017-18 to the 2018-19 Budget.

2. Note 4. Cash and Investments. Maturity of a fixed deposits in June 2018.
Resolved: Fixed term deposit of \$923,583.65 was released from National Australia Bank with accrued interest of \$11,769.37 plus \$64.05. This has been transferred on 5 July 2018 to Bendigo bank for a fixed return of 2.6% for six months. The total amount transferred was for \$935,417.07

3. Note 6: Accounts Receivable 90 days and above was discussed. One of the debtor accounts included an outstanding amount for the Cricket Club.

Action: No debtor collection was to be undertaken until the disputed account was resolved between the Shire and the Cricket Club.

Resolved: This account has been paid in full in July 2018

Noted: Debtors including the Dowerin Wylie Football Club invoiced in March 2018 for \$4072, which is overdue and will need to be collected.

J K Williams has historic rent of \$5280, from September 2017 which has been invoiced in June 2018. The Finance Officers have taken over the property management of the shires rental

portfolio and have a spreadsheet to monitor the rentals to ensure that rentals are kept up to date in future. J K Williams might put in an offer to purchase 13 Maisey Street.

4. Budget 2018-19. The new Chief Executive Officer will require a vehicle.

Action: A vehicle provision has been made in the Budget 2018-19 for a new vehicle under Capital Acquisitions.

Consultation

Chief Executive Officer

Financial Implications

Nil

Risk

The item ensures that recommendations arising from Finance Committee meetings are considered and actioned and updates provided to the Committee.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Strategic Community Plan - Theme 4 – Local Government Leadership

OFFICER RECOMMENDATION – ITEM 5.1

THAT THE FINANCE COMMITTEE NOTES THE PROGRESS ON ACTIONS AND RECOMMENDATIONS ARISING FROM PREVIOUS MEETING/S.

COMMITTEE RECOMMENDATION – ITEM 5.1

MOVED: CR RI TREPP

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE NOTES THE PROGRESS ON ACTIONS AND RECOMMENDATIONS ARISING FROM PREVIOUS MEETING/S.

CARRIED 3/0

6. FINANCE REPORT

6.1 FINANCIAL ACTIVITY STATEMENTS – JUNE 2018

Date:	
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	ADM
Disclosure of Interest:	16 July 2018
Author:	Susan Fitchat, Finance Manager
Senior Officer:	Gary Martin, Acting Chief Executive Officer
Attachments:	1. Monthly Financial Activity Statements – June 2018.

Summary

The financial statements for the period ending 30 June 2018 are presented for the Finance Committee review.

It is noted that the that the figures are actual as at the time of reporting, but are subject to change with year end processes.

Background

Section 6.4 of the *Local Government Act 1995* requires a Local Government to prepare financial reports.

The *Local Government (Financial Management) Regulations 34 & 35* set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval.

Comment

In order to fulfil statutory reporting requirements, and to provide the Council with a synopsis of the Shire's overall financial performance on a year to date basis, the following financial reports are attached.

- Statements of Financial Activity – Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year to date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position; which reconciles with associated Net Current Position note (Note 3).

- Capital Acquisitions

This report provides year to date budget performance in respect of the following capital expenditure activities and their funding sources. Individual project information can be found at Note 12.

- Note 1 – Significant Accounting Policies

This note provides details of the accounting policies relating to the Shire's accounts.

- Note 2 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 5% or \$5,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

- Note 3 - Net Current Funding Position - Statutory Requirement

This note provides details of the composition of the net current asset position on a year to date basis and reconciles with the closing funding position as per the Statement of Financial Activity.

- Note 4 – Cash and Investments

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or Investment accounts as at reporting date.

- Note 5 – Budget Amendments

This note provides council with a list of all budget amendments to date.

- Note 6 – Receivables

This note provides Council with the sundry debtors outstanding as at reporting date.

- Note 7 - Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year to date basis.

- Note 8 – Rating Information

This note provides details of rates levied during the year.

- Note 9 – Information on Borrowings

This note shows the Shire's current debt position and lists all borrowings.

- Note 10 – Grants and Contributions received

This note is being redeveloped and will be provided as soon as possible.

- Note 11 – Trust Funds

This note shows the balance of funds held by the Shire in its Trust Fund on behalf of another person/entity.

- Note 12 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

At the Finance Committee meeting on the 16 July 2018, the following considerations and actions were raised:

1. Amalgamations of the Community Bus Reserve with the Plant Reserve and the Swimming Pool Reserve with the Recreation Facilities Reserve will occur in 2018-19.

2. It was noted that the operating surplus of \$690,160 included the cash carry over for the \$724,182 financial assistance grant paid in advance. We currently estimate that the financial activity statement operational activity status under analysis could be break even. As the accounting processes are being quantified; the accounting position is in process of being confirmed. The shire's net current funding position is \$1,879,521. Cash resources amount to \$3,951,648 including cash backed reserves of \$1,853,262.

Financial Implications

The budgeted opening funding surplus was predicted to be \$1,134,516 and following the finalization of the audit of the annual financial statements the actual closing surplus as at 30 June 2017, the result has been increased to \$1,339,634. This increase was due to adjustments required by the auditor to bring out of court settlement funds to account in FY 2017. This has been accounted for during the statutory budget review in March 2018.

Income reduction for the 2017-2018:

There has been a reduction in Financial Assistance Grants Funding (general purpose) and Roads funding. The original budget was calculated at \$1,419,381 for 2017-18 and was reduced to \$1,366,384, due to reduced Commonwealth funding being received by the State. An advance payment of \$723,087 was received in June 2017. An advance payment of \$734,182 has been received in June 2018 for 2018-19. The net affect of this is \$11,095.

Grant funding to be received:

WANDRRA road project reimbursement of expenditure of \$55,141 is due to be received in 2018-19 for 2017-18 expenditure. This amount includes the 25% portion that the shire will pay towards the project. A total of \$153,400 is due to be paid by the shire for the total Wandrra road project of \$900,000.

\$75,082 has been paid which leaves a balance of \$78,318 to be paid by the shire in 2018-19.

Other financial implications are detailed within the context of the attached reports.

Risk Implications

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the Local Government act and Financial Management regulations.

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies.

Finances have been managed in accordance with these policies.

Statutory Implications

Council is required to adopt monthly finance reports to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996. The FMR r. 34(4) allows for the Statements to be presented to Council at an Ordinary Meeting of Council within 2 months after the end of the month to which the statements relate, therefore by presenting the financial statements in June, we meet our statutory obligations

Strategic Implications

Nil

Voting Requirements

Simple Majority will be required at the Ordinary Meeting of Council.

OFFICER RECOMMENDATION – ITEM 6.1

THAT THE FINANCE COMMITTEE PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORT FOR THE PERIOD ENDING 30 JUNE 2018.

COMMITTEE RECOMMENDATION – ITEM 6.1

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORT FOR THE PERIOD ENDING 30 JUNE 2018.

CARRIED 3/0

6.2 ACCOUNTS FOR PAYMENT – 01 JUNE TO 30 JUNE 2018

Date: 16 JULY 2018
Applicant: Shire of Dowerin
Location: Dowerin
File Ref:
Disclosure of Interest: Nil
Author: Kathleen Brigg – Finance Officer
Senior Officer: Susan Fitchat – Finance Manager
Attachments: 2. List of accounts for June 2018

3. Credit Card Statement

Background

The attached schedules of cheques drawn and electronic payments that have been raised under delegated authority during the month since the last Council meeting are presented to the Finance Committee before being presented to Council to be received.

Comment

The list as presented has been reviewed by the Finance Manager and Acting Chief Executive Officer. Future payment lists shall include a note of the last sequence number of EFT and cheque payments.

Consultation

At the Finance Committee meeting on 16 July, the Finance Committee checked the sequencing of the payments and enquired about the following.

1. Cheque 10516. Liptons Liquid Waste Sewerage Scheme Maintenance. \$825. Response: This was for toilet that are in constant use
2. Cheque 10518. WA Super for A P Lawrence backpay \$ 1,103.79.
Action: Why was there superannuation backpay.
Response: There was a delay in receiving the Superchoice forms from AP Lawrence
3. EFT 5979. Shire of Goomalling. \$27,500
Medical Surgery contribution is above \$25,000.
Response: The payment includes GST.
4. EFT5997. Bentley Power Equipment \$ 2,750. The shire has paid for the initial trial of the solar street lamps which is imported from China.
Action: Follow up where street lamp is situated.
Response: The street lamp is to be received in August 2018 and this is an advance payment as it was freighted from China.
5. EFT5985. Navsdron Pty Ltd \$11,682.
Response: The services are from January 2018 to May 2018 and include the finalization of the Long Term Financial Plan, Assistance with finalization of the midyear budget review, ATO voluntary disclosure data for the GST fraud component, review of the monthly financial statements as required and of asset disposal.

It is necessary for further assistance and local government training for the Finance Manager for the finalization of Budget 2018-19 and oversight of the financial year end processes. The Finance Manager has experience with the preparation of the financial statement budgets for private and state government (Strategic Information Management System) however limited local government budget preparation which includes different reporting presentation.

Statutory Implications

Reg 12 & 13 of the Local Government (Financial Management) Regulations 1996 requires that a separate list be prepared each month for adoption by Council showing:

- Creditors to be paid
- payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds expended are in accordance with Council's adopted budget for the 2017-18 financial year.

Risk Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority will be required at the Ordinary Meeting of Council.

OFFICER RECOMMENDATION – ITEM 6.2

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 1 JUNE 2018 TO 30 JUNE 2018 AS PER THE ATTACHED SCHEDULE CHEQUE PAYMENTS 10516 TO 10535, AND EFT 5922 TO EFT 6011.

COMMITTEE RECOMMENDATION – ITEM 6.2

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE ACTING CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 1 JUNE 2018 TO 30 JUNE 2018

CARRIED 3/0

QUESTIONS FROM MEMBERS

NIL

8. URGENT BUSINESS

Loan Funds Swimming Pool

The Acting CEO advised that he had carried out some research into the Shire's Loan situation and that Loans 98 and 100 were both self-supporting. The Shire only had two existing loans that were being repaid by the Municipal fund – Loan 97 Dowerin Country Club and the Short Stay Accommodation project with a combined annual repayment of about \$157,000 per annum. A potential loan of \$250,000 for the Swimming Pool upgrade is estimated to add approximately \$19,000 per annum to debt servicing, which may provide an option for funding the pool upgrade rather than from the Municipal fund in one year.

Synergy Masterfile Audit

This matter is still being researched and it appears that there is no MASTER file as such, but a master file for each module within Synergy.

6 Monthly Safety Bonus

The payment of this bonus was raised. It was reported that generally the employees had improved their participation in the required safety arrangements. The Committee members indicated that was what had been required to warrant the payment of the bonus.

Insurance – Rolling Stock

The A/CEO reported that he had clarified that the Shire was only responsible for the rolling stock items housed at Minnivale, and that as a result adjustments would be necessary to the Insurance schedule.

Debtors

Sundry Debtor: Dowerin Cricket Club – Outstanding Account

The Acting CEO reported that the Cricket Club had paid the outstanding debt.

Rental: Another long term debt relating property management rentals- 13 Maisey Street had been identified and was being followed up.

9. DATE OF NEXT MEETING

Date: 13 August 2018

10. CLOSURE OF MEETING

The presiding member closed the meeting at 4.20pm.