



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 15 March 2022



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Shire of Dowerin
Ordinary Council Meeting
Tuesday 15 March 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.03pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Ms BA Ward	Deputy President
Mr W Allsopp	
Mr DP Hudson	
Mr LG Hagboom	
Ms N McMorran	

Staff:

Ms R McCall	Chief Executive Officer
Mr A Wooldridge	Manager Corporate and Community Services, Executive and Governance Officer
Ms L Dreghorn	

Members of the Public: Nil

Apologies: Cr AJ Metcalf, Mr L Vidovich Manager Works and Assets, Cr JC Sewell

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications for Leave of Absence

5.1 Nil

6. Petitions and Presentations

Nil

7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 15 February 2022

Attachment 7.1A

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Cr McMorran

0569 That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 15 February 2022, as presented in Attachment 7.1A, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

8. Minutes of Committee Meeting(s) to be Received

8.1 Audit & Risk Committee Meeting held on 8 March 2022

To be tabled at the Council Meeting as [Attachment 8.1A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Hudson

Seconded: Cr Ward

0570 That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Audit and Risk Committee Meeting (unconfirmed) held on 8 March 2022, as presented in Attachment 8.1A

CARRIED 5/0

9. Recommendations from Committee Meetings for Council Consideration

9.1 Audit & Risk Committee Meeting held on 8 March 2022.

Voting Requirements



Simple Majority



Absolute Majority

7.1 Risk Dashboard Quarterly Report - March 2022

Committee's Recommendation/Council Resolution

Moved: Cr Hudson

Seconded: Cr McMorran

0571 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit & Risk Committee:

1. Receives the quarterly Risk Dashboard Quarterly Report - March 2022, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin;
2. Recommends to Council that it adopts the quarterly Risk Dashboard Quarterly Report - March 2022.

CARRIED 5/0

Voting Requirements



Simple Majority



Absolute Majority

7.2 2020/21 Annual Report & Annual Electors Meeting

Committee's Recommendation/Council Resolution

Moved: Cr Ward

Seconded: Cr Allsopp

0572 That, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Audit & Risk Committee:

1. **Accepts the 2020/21 Annual Report, as presented in Attachment 7.2A, for the 2020/21 financial year;**
2. **Recommends to Council that it adopts the 2020/21 Annual Report, as presented in Attachment 7.2A, for the 2020/21 financial year; and**
3. **Recommends to Council that it conducts its Annual Electors Meeting on Tuesday 29 March 2022 at the Lesser Hall, Cottrell Street Dowerin commencing at 6.00pm.**

CARRIED BY ABSOLUTE MAJORITY 5/0

Voting Requirements

Simple Majority Absolute Majority

7.3 2021 Compliance Audit Return

Committee's Recommendation/Council Resolution

Moved: Cr Allsopp **Seconded:** Cr Ward

0573 **That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:**

1. **Receives the 2021 Compliance Audit Return, as presented in Attachment 7.3A, noting the remedial action taken to address the three areas of partial non-compliance; and**
2. **Recommends to Council that it adopts the 2021 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2022.**

CARRIED 5/0

Voting Requirements

Simple Majority Absolute Majority

7.4 Policy 2.2 - Risk Management Policy and Risk Management Framework Review

Committee's Recommendation/Council Resolution

Moved: Cr Hudson **Seconded:** Cr McMorran

0574 **That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:**

1. **Receives Policy 2.2 - Risk Management Policy, as presented in Attachment 7.4A, and the Risk Management Framework, as presented in Attachment 7.4B; and**
2. **Recommends to Council that it adopts Policy 2.2 - Risk Management Policy and the Risk Management Framework.**


CARRIED 5/0

10. Announcements by the President Without Discussion

Nil

11. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<h1>Corporate and Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 March 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation / Financial Management / Reporting / Financial Statements / 2021-2022 Monthly Financial Statements	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.1A – February Financial Activity Statement	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period ending February 2022.

Background

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

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and are presented to Council.

Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

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.

Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 – Cash and Financial Assets

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

Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 - Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 - Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6- Rate Revenue

This note provides details of rates levied during the year.

Note 7 - Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 8- Capital Acquisitions

This note details the capital expenditure program for the year.

Note 9 -Borrowings

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

Note 10 - 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 11 - Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 12 - Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 13 - Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

Note 14 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, 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.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Aaron Wooldridge, Manager Corporate and Community Services

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

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 1995* and the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

Nil

Officers Recommendation/Resolution

Moved: Cr Ward

Seconded: Cr Hudson

0575 That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period February 2022, as presented in Attachment 11.1A.

CARRIED 5/0

11.2 List of Accounts Paid

Corporate & Community Services



Date:	1 March 2022
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services
Author:	Jasmine Pietrocola, Accounts Finance Officer
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards
Disclosure of Interest:	Nil
Attachments:	Attachment 11.2A – List of Accounts Paid

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for February 2022.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Manager Corporate & Community Services.

Consultation

Rebecca McCall, CEO

Aaron Wooldridge, Manager Corporate & Community Services

Jasmine Pietrocola, Finance Officer

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegated authority.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegated authority.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

Funds expended are in accordance with Council's adopted 2021/22 Budget.

2.27pm – Cr Hagboom enters the meeting.

2.29pm – Cr Hagboom left the meeting.

2.32pm – Cr Hagboom re-enters the meeting.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Ward

Seconded: Cr Allsopp

0576

That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid – February 2022	
EFT9330 to EFT9445	\$930,483.26
Cheque 10963 to 10969	\$58,945.11

Direct Debit 11588: Credit Card Payment: January 2022	\$2,974.81
Direct Debit 11597: Puma Energy: Fuel: January 2022	\$475.44
Direct Debit 11586 & 11601: Superannuation	\$12,709.38
130889: Bank Fees	\$601.94
Net Payroll; PPE 1 February 2022	\$44,559.69
Net Payroll; PPE 15 February 2022	\$40,477.64
TOTAL	\$1,091,227.27

CARRIED 6/0

11.3 Recalcitrant Rates Debtors

Corporate and Community Services



Date:	2 March 2022
Location:	Various
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services
Author:	Sheldon Cox, Rates Officer
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
Sharepoint Reference:	Organisation/Rates and Evaluations/Reporting/2022 Recalcitrant Rates Debtors
Disclosure of Interest:	Nil
Attachments:	Attachment 11.3A – Recalcitrant Rates Debtors

Purpose of Report



Executive Decision



Legislative Requirement

Summary

The Shire of Dowerin recalcitrant rates debtors report for February 2022 details non-pensioner assessments, not paying on an arrangement, with a previous year's balance of more than \$100.

Background

It is considered best practice for Council to have less than 4% of total rates levied outstanding at the end of the financial year (approximately \$55,000). Council does not meet this target due to several assessments holding large debts.

Comment

Currently there are 12 properties with three or more years of outstanding rates at a total of \$104,437.88. This is down from 16 properties with a total debt of \$144,162.04 at the end of October 2021. Prior to the 2021/2022 Billing, outstanding rates were at \$116,517.56.

Of these 12 properties, one property cannot be sold by bailiff auction, so a further agenda item is to be presented to council with various options and recommended actions.

Most recalcitrant rates debtors have commenced payment arrangements, helping to reduce what is currently outstanding, with multiple assessments making significant payments or being paid in full.

A long existing recalcitrant debtor has also paid three assessments in full, having previously not made any payments since 2017. On top of the recent bailiff auction, another assessment paid over \$14,000 and cleared all debt that has been accruing since 2015.

As long as the proactive debt recovery action continues, it is expected that at least \$76,000 or more of recalcitrant debts will be significantly reduced and/or finalised within the next three years.

There is a legislative requirement on local governments to recover rates. Therefore, taking no action may be in breach of Section 6.57 of the *Local Government Act 1995* which states:

“6.57. Non-compliance with procedure in Act not to prevent recovery of rate or service charge

In proceedings by or on behalf of a local government for the recovery of an amount due in respect of a rate or service charge, failure by the local government to comply in respect of the rate or service charge with the provisions of this Act, is not a defence, if it appears that

it had the power to impose, and did in fact assent to the imposition of, the rate or service charge."

The Shire's Rates Officer will continue to monitor and undertake all available debt recovery actions as the work done to date shows that this results in positive outcomes.

Due to robust rate recovery procedures now in place and with some properties now sold, debt is again reduced, with more ratepayers paying outstanding accounts and/or adhering to payment arrangements.

Since the raising of the 2021/2022 Rates, all prior rates debts have moved into arrears. It is noted that no further ratepayers have been added into the Recalcitrant Debtors list which is considered to be part of the positive outcome of debt recovery.

Consultation

Sheldon Cox, Rates Officer

Tara Donnelly, Casual Rates Officer

Aaron Wooldridge, Manager Corporate and Community Services

Lauren Marsh, Senior Account Manager - AMPAC Debt Recovery

Damian Barr, Director, Local Government Services, AMPAC Debt Recovery

Association of Rates Officers

Troy Hancock, Legislation Officer, DLGSC

Policy Implications

Nil

Statutory Implications

Local Government Act 1995; Local Government (Financial Management) Regulations 1996

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Financial Impact
Risk Description	\$50,001 - \$200,000
Consequence Rating	Major (4)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Extreme (20)

Key Controls (in place)	Financial Management Framework; Debt Recovery Procedures; Legislation
Action (Treatment)	Undertake debt recovery as per procedures and legislation
Risk Rating (after treatment)	Effective

Financial Implications

The risk implications as set out above has now increased from \$5,001 - \$50,000 to \$50,001 - \$200,000 as this is the next bracket in our risk description and our long-term outstanding debts are now over \$64,000.

Our signed, audited Annual Financial Report for 2020/2021 required staff to create a provision for doubtful rates debt to the value of \$59,781.60 due to this amount being considered unrecoverable. As the debt increases, the impact on Councils' revenue stream increases.

This provision does not stop or delay legal action, nor does it stop the increasing debt, it simply means that these funds are now reflected as a liability rather than an asset in the Shire's financials.

The estimated Doubtful Debt provision is now estimated to be approximately \$59,000 due to the increase in debt being recovered.

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation/Resolution

Moved: Cr McMorran **Seconded:** Cr Hudson

0577 That Council, by Simple Majority, receives the report of Recalcitrant Rates Debtors, as presented in Attachment 11.3A.

CARRIED 6/0

11.4 340 Hindmarsh Back Road, Dowerin - Application for the Keeping of Five Dogs

Corporate & Community Services



Date:	3 March 2022
Location:	340 Hindmarsh Back Road, Dowerin
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services
Author:	Linley Dreghorn, Executive & Governance Officer
Legislation:	<i>Dog Act 1976</i> ; Shire of Dowerin Dogs Local Law 2008
Sharepoint Reference:	Compliance/Ranger/Animal Registrations
Disclosure of Interest:	Nil
Attachments:	Attachment 11.4A - Ranger's Report

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents an application for the keeping of five dogs at a rural property to Council for consideration and, if satisfactory, approval.

Background

An application has been received to keep five dogs at 340 Hindmarsh Back Road, Dowerin. Any person wishing to keep more than two dogs within prescribed areas is required to get Council approval.

Comment

A copy of the Ranger's Report is provided as an Attachment. The report details the process of assessing the application, the inspection of the property and the Ranger's recommendation.

All dogs have been microchipped, registered and are between the ages of 1 and 6 years of age.

Consultation

Gloria Robinson - Rural Ranger Services

Policy Implications

Nil

Statutory Implications

The Shire of Dowerin Dogs Local Law 2018 and Part 26 of the *Dog Act 1976* are applicable.

Clause 3.2(2)(b) of the Dogs Local Law only permits the keeping of four dogs over the age of three months if the premises is situated outside a townsite. However, Section 26(3) of the *Dog Act 1976* enables a local government to grant an exemption in respect of the numbers of dogs permitted to be kept at a residence. Such an exemption may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed local government

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

Financial Implications

An application fee of \$100 applies and the cost of registration on all five dogs.

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Trepp

Seconded: Cr Hudson

0578

That, in accordance with Section 26(3) of the *Dog Act 1976*, Council approves the application to house five dogs at 340 Hindmarsh Back Road, Dowerin with the following conditions:

- 1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering;**
- 2. The exemption applies only to the 5 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption ceases to have effect;**
- 3. The exemption will cease to have effect on the date of any conviction for an offence relating to the Dog Act 1976 in respect of any of the dogs, or any person in charge of those dogs;**

- 4. The subject property must be kept clear of all animal excreta using proper disposal methods;**
- 5. Adequate cover and protection are always to be available to the dogs;**
- 6. The dogs are to be adequately confined in accordance with Section 3.1 of the Shires Dog Local Law;**
- 7. A self-watering drinking device is to be installed in both the house yard and the working dog pen so that fresh clean water is always available;**
- 8. The property is to be inspected Annually by the Council Ranger; and**
- 9. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.**

CARRIED 6/0

11.5 Dowerin Community Club – Request for Unbudgeted Expenditure

<h1>Corporate & Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 March 2022	
Location:	35 East Street, Dowerin	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Linley Dreghorn, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995;</i>	
Sharepoint Reference:		
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.5A – VTP Engineering Report	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents a proposal to allocate funding towards the Dowerin Community Club ceiling repairs to Council for consideration and, if satisfactory, approval.

Background

On the morning of 17 January 2022, the Manager of the Dowerin Community Club rang to inform the Shire that a portion of the internal roof structure had collapsed. The failure occurred when the venue was empty, and the doors and windows were closed. The Shire engaged VTP Engineering to undertake an initial structural integrity assessment. From the engineering report, the inspection revealed that over the area, the bulkhead had not been constructed in accordance with good building practices, this report is available as Attachment 11.5A.

Cooper and Oxley were the company engaged to construct the Community Club in 2012-13 and have since gone into receivership.

Comment

Due to the nature of the damage, LGIS have informed the Shire that it is ineligible for an insurance claim to cover the cost of repairs. As Cooper and Oxley have gone into receivership there is no opportunity to seek repairs of damages or warranty claim through the restructure of Cooper and Oxley.

This means the full cost of the repairs will need to be borne by the Shire. Requests to Quote have been requested and to date two have been received with another two pending. To date submissions are between \$68,500 and \$90,508.

It is the intent of Management to engage a suitably qualified contractor who can undertake the necessary repair in a timely manner.

It is suggested to fund the repairs utilising the Land and Building Reserve.

Consultation

Rebecca McCall, Chief Executive Officer

Les Vidovich, Manager Works and Assets

Aaron Wooldridge, Manager Corporate & Community Services
LGIS Insurance
Sebastian Chira, Structural Engineer, VTP Engineering
Wes Hagboom, Dowerin Community Club

Policy Implications

Nil

Statutory Implications

Section 6.8 of the *Local Government Act 1995* is applicable and states:

“6.8. Expenditure from municipal fund not included in annual budget

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –*
- (a) *is incurred in a financial year before the adoption of the annual budget by the local government; or*
 - (b) *is authorised in advance by resolution*; or*
 - (c) *is authorised in advance by the mayor or president in an emergency.*

** Absolute majority required.*

- (1a) *In subsection (1) –*

additional purpose *means a purpose for which no expenditure estimate is included in the local government's annual budget.*

- (2) *Where expenditure has been incurred by a local government –*

- (a) *pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*
- (b) *pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.”*

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government

Outcome: 5.2

Reference: 5.2.2

Community Priority: Our Infrastructure

Objective: We have functional assets and infrastructure that supports the community.

Outcome: 3.2

Reference:

Asset Management Plan

The unforeseen repairs was not forecasted in the AMP. Upon completion of the works, the AMP will be updated to acknowledge the repairs.

Long Term Financial Plan

The unforeseen repairs was not forecasted in the LTFP. The transfer out of the Land and Building Reserve will impact on the LTFP and appropriate treatment will need to be considered.

Risk Implications

Risk Profiling Theme	Management of Facilities/Venues/Events
Risk Category	Financial Impact
Risk Description	\$50,001 - \$200,000
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Asset Management Plan
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

It is proposed to fund the repairs utilising the funds available in the Land and Building Reserve. The budgeted movements for the Land and Building Reserve are as follows:

Adopted Budget 2021/22		Draft Budget Review 2021/22	
Opening Balance	\$346,803	Opening Balance	\$346,803
Transfer Out	\$150,000	Transfer Out	\$70,000
Closing Balance	\$199,381	Closing Balance	\$276,803

The Adopted Budget 2021/21 included the transfer of \$150,000 out of the Land and Building Reserve and corresponding expenditure of \$150,000 to fund the purchase of a building. Discussions with Council post the adoption of the current budget has resulted in the decision not to proceed with the property purchase. This decision is to be formerly recognised through the budget review process.

It is anticipated there will be additional costs of approximately \$2,000 for the removal of debris and re-instatement of the function room with furniture. This cost can be absorbed through the existing salaries and wages budget for building maintenance budget.

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Hudson

Seconded: Cr McMorran

0579 That, in accordance with Section 6.8 of the *Local Government Act 1995* Council allocates up to \$70,000 towards the repairs to the Dowerin Community Club ceiling, as presented in Attachment 11.5B, with the GL Account Code to be determined as part of the 2021/22 Budget Review process.

CARRIED 6/0

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

Nil

13. OFFICER'S REPORTS – WORKS AND ASSETS

Nil

14. Urgent Business Approved by the Person Presiding or by Decision

Nil

15. Elected Members' Motions

Nil

16. Matters Behind Closed Doors

Nil

17. Closure

The President thanked those in attendance and declared the Meeting closed at 2.49pm.



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 15 February 2022

UNCONFIRMED

ABN: 35 939 977 194

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13 Cottrell Street, Dowerin WA 6461

 www.dowerin.wa.gov.au



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Shire of Dowerin
Ordinary Council Meeting
Tuesday 15 February 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.02pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Ms BA Ward	Deputy President
Mr W Allsopp	
Mr DP Hudson	
Cr JC Sewell	
Cr AJ Metcalf	
Mr LG Hagboom	
Ms N McMorrان	

Staff:

Ms R McCall	Chief Executive Officer
Mr L Vidovich	Manager Works and Assets
Mr A Wooldridge	Manager Corporate and Community Services, Executive and Governance Officer
Ms L Dreghorn	

Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence:

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications for Leave of Absence

5.1 Cr Metcalf - April

Voting Requirements



Simple Majority



Absolute Majority

Councillor's Recommendation/Resolution

Moved: Cr Trepp

Seconded: Cr Hudson

556 That, by Simple Majority pursuant to Section 2.25(1) of the *Local Government Act 1995*, Councillor Metcalf be granted Leave of Absence for April.

CARRIED 8/0

6. Petitions and Presentations

Nil

7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 18 January 2022

Attachment 7.1A

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Ward

Seconded: Cr Allsopp

557 That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 18 January 2022, as presented in Attachment 7.1A, be confirmed as a true and correct record of proceedings.

CARRIED 8/0

8. Minutes of Committee Meeting(s) to be Received

Nil

9. Recommendations from Committee Meetings for Council Consideration


Nil

10. Announcements by the President Without Discussion

Good Australia Day breakfast. Congratulations to all staff involved for their organisation. The event was well attended.

11. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<h1>Corporate and Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 February 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation / Financial Management / Reporting / Financial Statements / 2021-2022 Monthly Financial Statements	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.1A - January Financial Activity Statement	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period ending January 2022.

Background

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

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and are presented to Council.

Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

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.

Note 1 - Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 - Cash and Financial Assets

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

Note 3 - Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 - Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 - Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6- Rate Revenue

This note provides details of rates levied during the year.

Note 7 - Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 8- Capital Acquisitions

This note details the capital expenditure program for the year.

Note 9 -Borrowings

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

Note 10 - 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 11 - Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 12 - Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 13 - Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

Note 14 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, 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.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Aaron Wooldridge, Manager Corporate and Community Services

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

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 1995* and the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

Nil

Officers Recommendation/Resolution


Moved: Cr Ward

Seconded: Cr Hudson

558 That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period January 2022, as presented in Attachment 11.1A.

CARRIED 8/0

11.2 List of Accounts Paid

<h1>Corporate & Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	1 February 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Jasmine Pietrocola, Accounts Finance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.2A – List of Accounts Paid	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for January 2022.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Manager Corporate & Community Services.

Consultation

Rebecca McCall, CEO

Aaron Wooldridge, Manager Corporate & Community Services

Jasmine Pietrocola, Finance Officer

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegated authority.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegated authority.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

Funds expended are in accordance with Council's adopted 2021/22 Budget.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr McMorran

Seconded: Cr Hudson

559

That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid - January 2022	
EFT9446 to EFT9518	\$433,838.59
Cheque 10957 to 10962	\$13,948.52
Direct Debit 11556: Credit Card Payment: December 2021	\$4,532.48
Direct Debit 11571: Puma Energy: Fuel: December 2021	\$260.24


Direct Debit 11560 & 11574: Superannuation Payments	\$14,484.31
Direct Debit 11579: WATC Government Guarantee Fees	\$5,160.73
Direct Debit 130888: Bank Fees	\$166.58
Net Payroll; PPE 4 January 2022	\$45,608.85
Net Payroll; PPE 18 January 2022	\$47,461.55
Interim Pay Run - Termination Pay (PPE 18 January 2022)	\$2,185.33
TOTAL	\$567,647.18

CARRIED 8/0

UNCONFIRMED

12. OFFICER'S REPORTS - GOVERNANCE AND COMPLIANCE

12.1 Integrated Strategic Plan Reporting - Quarterly Monitoring Review - January 2022

<h1>Governance & Compliance</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 February 2022	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, CEO	
Author:	As Above	
Legislation:	<i>Local Government Act 1995</i>	
SharePoint Reference:	Corporate Management/Reporting/Integrated Planning & Reporting Quarterly Monitoring Review	
Disclosure of Interest:	Nil	
Attachments:	Attachment 12.1A - Integrated Strategic Plan - Quarterly Monitoring Review - January 2022	

Purpose of Report

Executive Decision Legislative Requirement

Summary

This Item presents the Integrated Strategic Plan & Reporting (ISP) Quarterly Monitoring Review for January 2022 to Council for consideration and, if satisfactory, adoption.

Background

The Shire of Dowerin has embedded an IPR into the “business as usual” of the organisation and have achieved a good standard of practice. This document sets out the key points of the IPR cycle.

A major Strategic Review is undertaken every four years and is aligned with electoral cycles. The Shire of Dowerin’s second major Strategic Review was carried out in 2020/21 with the new year 1 being 2021/22. The major review integrated the Strategic Community Plan and Corporate Business Plan and these form the elements of the IPR Framework.

Comment

The Integrated Strategic Plan is reviewed in May each year, in conjunction with the annual budget deliberation process, with reporting on operational progress quarterly, ensuring that the Shire of Dowerin is working towards implementation and achievement.

It is important for the Shire to be able to measure and monitor success of initiatives to deliver on the strategies and aspirations detailed in the Integrated Strategic Plan. The Shire of Dowerin is committed to reviewing internal and external reporting mechanisms to ensure the organisation is aligning its priorities and delivering on its commitments.

Progress reporting is carried out quarterly utilising the traffic light system to identify progress against identified priorities detailed in the Integrated Strategic Plan. The quarterly report is to be shared via a Council Item and on the Shire website. In addition, results will be formerly communicated to the community annually via the legislated end of year financial year Annual Report.

The Integrated Strategic Plan Quarterly Monitoring Review – January 2022 is presented to Council for its perusal.

In this review a traffic light colour system has been implemented to indicate progress.

Red = not commenced, Amber = In progress and Green = completed.

The quarterly update comment has been updated. Council should refer to this for the up-to-date status.

Consultation

Nil

Policy Implications

Nil

Statutory Implications

Section 5.56(1) of the *Local Government Act 1995* requires all local governments to produce plans for the future. The IPR Framework was introduced in Western Australia as part of the State Government's Local Government Reform Program.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government

Outcome: 5.3

Reference: 5.3.1

Asset Management Plan

Identified strategies and key actions will impact on the Asset Management Plan. Annual reviews of the Asset Management Plan will accommodate aligned strategies and key actions.

Long Term Financial Plan

Identified strategies and key actions will impact on the Long-Term Financial Plan. Annual reviews of the Long-Term Financial Plan will accommodate aligned strategies and key actions.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Framework
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

Financial Implications

There are financial implications to Council in relation to this item as the IPR Suite of Plans recognise outcomes. Identified outcomes from the IPR Suite of Plans are factored into the Council's Strategic Resource Plan 2018-2028.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Cr Ward

560

That, in accordance with Section 5.56(1) of the *Local Government Act 1995*, Council receives the Integrated Strategic Plan - Quarterly Monitoring Review - January 2022, as presented in Attachment 12.1A.

CARRIED 8/0

UNCONFIRMED

13. OFFICER'S REPORTS - WORKS AND ASSETS

Nil

14. Urgent Business Approved by the Person Presiding or by Decision

14.1 Rural Water Council of WA Inc - Appointment of Council Delegates

14.2 Dowerin Local Laws Project 2021

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Trepp

Seconded: Cr Hudson

561 That, in accordance with Clauses 3.2 and 3.9 of the Shire of Dowerin Local Law (Standing Orders) 2001, Council accepts Late Item 14.1 Rural Water Council of WA Inc - Appointment of Council Delegates, and Late Item 14.2 Dowerin Local Laws Project 2021 for consideration.

CARRIED 8/0

14.1 Rural Water Council of WA Inc - Appointment of Council Delegates

Governance & Compliance



Date:	11 February 2022	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Vanessa Green, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Organisation/Governance/Committees/Other	Committees/Rural Water Council of WA Inc.
Disclosure of Interest:	Nil	
Attachments:	Attachment 14.1A - Terms of Reference (Rules)	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents a proposal for Council to appoint delegates to the Rural Water Council of WA Inc (RWC).

Background

The RWC is a non-profit incorporated association formed in 1953 to promote water issues in rural areas including completion of the Comprehensive Water Scheme. Today the RWC's aims and objectives are focussed on:

1. Raising awareness of water supply issues relating to farmland and communities in rural and dryland agricultural areas;
2. Endeavouring to obtain equitable distribution state wide of funds for water supply improvements to minimise the difficulty caused by the inadequate domestic, spraying and stock water in dryland agricultural areas;
3. Working with all relevant Government agencies, water advisory groups and other stakeholders to encourage and support research and development to optimise alternative management and use of water supplies;
4. Raising awareness of the need to improve and maintain rural and town water supplies and infrastructure;
5. Contributing to regional planning and policies relating to the allocation and use of water resources in rural and dryland agricultural areas;
6. Representing the water needs of our member communities;
7. Raising awareness of the need to effectively manage water resources; and
8. Providing input to and seeking membership of appropriate water advisory groups and the like.

Membership is open to individual persons, associations, organisations, local government, etc. Current membership includes the Shires of Chittering, Dandaragan, Gingin, Goomalling, Koorda, Lake Grace, Merredin, Moora, Mount Marshall, Mukinbudin, Naremben, Nungarin, Toodyay, Victoria Plains, Westonia, Wongan-Ballidu and York. The RWC is supported by the Water Corporation and the Department of Water and Environmental Regulation with representatives regularly attending meetings and providing updates on programs in the rural and dryland agricultural region. Local Members of Parliament also regularly attend meetings.

The RWC currently meets three times per year, in March, July and October. The March and October meetings are held at the Water Corporation in Northam and the July meetings are hosted by a member local government. Each member local government is entitled to two voting delegates, these can be Councillors, Officers or community members at the discretion of the local government. The RWC is well supported by member councils with long established functions and organisation, employing an Executive Officer.

Comment

Council considered the proposal to join the RWC at its March 2020 Workshop with the general consensus being in favour of the proposal. It was believed that for the small financial outlay, the Shire of Dowerin could realise some benefit in being part of the RWC particularly in terms of advocacy at a State level. Subsequently, the RWC were advised of the Shire of Dowerin's intent to join its membership, with the RWC considering the proposal at its March 2020 AGM and voting to approve the membership request.

As part of the Shire's membership, Council needs to appoint delegates to the RWC. As mentioned above, each member local government is entitled to two voting delegates, who can be Councillors, Officers or community members. It is suggested that Council consider appointing one Councillor as delegate and a second Councillor as their deputy (or proxy).

Consultation

Rebecca McCall, Chief Executive Officer

Linley Dreggorn, Executive & Governance Officer

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation
Objective: We are recognised as a transparent, well governed, and effectively managed Local Government
Outcome: 5.3, 5.4
Reference: 5.3.2, 5.4.2

Community Priority: Our Infrastructure
Objective: We have functional assets and infrastructure that supports the community
Outcome: 3.1
Reference: 3.1.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 5.10 of the *Local Government Act 1995* stipulates the manner for the appointment of Committee members to committees. An Absolute Majority decision of Council is required.

Risk Implications

Risk Profiling Theme	Asset Management Practices
Risk Category	Property (Plant, Equipment, Buildings)
Risk Description	Inconsequential damage
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Asset Management Plan
Action (Treatment)	Review Asset Management Plan
Risk Rating (after treatment)	Adequate

Financial Implications

As detailed in the AGM Minutes, the RWC membership fee for 2022 is \$300. Council will need to include this amount in its 2022/23 Budget.

As the RWC is not considered a Committee of Council delegates will not be eligible for payment of a meeting fee for attending any RWC meeting.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Cr Hudson

562

That:

1. In accordance with Section 5.10 of the *Local Government Act 1995*, Council appoints Councillor Hagboom and Councillor Hudson as its delegates to the Rural Water Council of WA Inc, with the appointments being valid until the 2023 Local Government Ordinary Elections; and
2. In accordance with Section 6.2 of the *Local Government Act 1995* considers the allocation of \$300 in its 2022/23 Budget deliberations for the membership fee to the Rural Water Council of WA Inc.

CARRIED 8/0

UNCONFIRMED

14.2 Shire of Dowerin Local Laws Project 2021

Governance & Compliance



Date:	10 February 2022
Location:	Shire of Dowerin
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Helen Westcott, BHW Consulting Linley Dreghorn, Executive & Governance Officer
Legislation:	<i>Local Government Act 1995</i>
Sharepoint Reference:	Organisation/Governance/Local Laws
Disclosure of Interest:	Nil
Attachments:	<p>Attachment 14.2A - Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2022</p> <p>Attachment 14.2B - Cemeteries Local Law 2022</p> <p>Attachment 14.2C - Fencing Local Law 2022</p> <p>Attachment 14.2D - Meeting Procedures Local Law 2022</p> <p>Attachment 14.2E - Repeal Local Law 2022</p>

Purpose of Report

Executive Decision

Legislative Requirement

Summary

The purpose of this report is for the Council to consider the adoption of the attached suite of local laws, following the advertising of the local laws for public comment period which closed on Friday 20 December 2021.

Background

The Shire of Dowerin (the Shire) engaged BHW Consulting to assist with the development of new local laws for the Shire. This report relates to a proposal to commence, under s3.12 of the *Local Government Act 1995* (the Act), the adoption of new local laws.

Section 3.12 of the Act outlines the procedure for making local laws which is broadly as follows:

- the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law;
- the Shire is to give local public notice stating:
 - the local government proposes to make a local law the purpose and effect of which is summarized in the notice;
 - a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and
 - submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given;

- give a copy of the proposed local law and a copy of the notice to the Minister for Local Government and, if another Minister administers the legislation under which the local law is proposed to be made, to that other Minister;
- provide a copy of the proposed local law to any person requesting it;
- at the close of submissions consider any submissions made and take into consideration any comments provided;
- adopt, by absolute majority, the local law as originally published or as amended, subject to the amendments not substantially altering the intent of the local law;
- publish the local law in the *Government Gazette*;
- give a copy of the local law to the Minister for Local Government and, if another Minister administers the legislation under which the local law is proposed to be made, to that other Minister;
- after the local law has been published in the *Government Gazette* the local government is to give local public notice:
 - stating the title of the local law;
 - summarising the purpose and effect of the local law (specifying the day on which it comes into operation); and
 - advising that copies of the local law may be inspected or obtained from the local government's office; and
- within 10 days of the publication in the *Government Gazette* submit the local law to the Joint Standing Committee on Delegated Legislation.

Comment

The Draft Local Laws were presented to Council at its Ordinary Council Meeting on 28 September 2021 where it was resolved as follows:

That, by Absolute Majority in accordance with the Local Government Act 1995, Council

1. Approve the giving of local public notice of the following local laws in order to seek public comment:

- *Activities in Thoroughfares and Public Places and Trading Local Law 2021;*
- *Cemeteries Local Law 2021;*
- *Fencing Local Law 2021;*
 - *Subject to the inclusion of the following words in Section 2.10(6) An owner or occupier of a Rural Lot shall not erect, affix or allow to remain any barbed wire upon a fence on that lot where the fence is adjacent to a thoroughfare or other public place unless the barbed wire is fixed to the top or side of the fence posts furthest from the thoroughfare or other public place.*
- *Meeting Procedures Local Law 2021; and*
- *Repeal Local Law 2021.*

2. Submit to the Minister for Local Government a copy of all proposed local laws

CARRIED BY ABSOLUTE MAJORITY 7/0

Reason:

*Council expressed its want to include the words **the top of** into Section 2.10(6) of the Fencing Local Law 2021 for public notice.*

Consultation

Following the above resolution the Shire of Dowerin (the Shire) advertised the suite of local laws in the Dowerin Despatch on Friday 5 November 2021. The Shire also advertised the local laws on its social media pages (Facebook and Instagram), with notices placed on the Shire's notice boards and website.

The closing date for submissions was Monday 20 December 2021.

At the close of the advertising period there were no comments received from the community.

The Department of Local Government, Sport and Cultural Industries (DLGSC) on behalf of the Minister for Local Government provided comments in respect to each of the proposed local laws. Following discussions with the CEO, the consultant has included changes requested by the DLGSC into the local laws presented for adoption. The changes made are detailed below.

Any typographical errors identified by the DLGSC, as well as requests for formatting changes, have also been addressed.

Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2022

The insertion of a new clause, clause 1.4, relates to assistance dogs (covered within clauses 4.1 and 4.2 of the Draft Local Law presented for adoption).

The change was made based on a comment from the DLGSC around assistance dogs and shown below:

Clause 4.1 and 4.2 impose restrictions on the use of animals on public and local government property.

The Delegated Legislation Committee has requested that any local law restricting the use of animals should include a clause accounting for federal assistance animal legislation.

The standard clause is as follows:

1.4 Assistance animals

This local law is subject to any written law and law of the Commonwealth about assistance animals as defined in the Disability Discrimination Act 1992 (Commonwealth) section 9(2).

The DLGSC made the following comments with respect to clause 2.6:

Clause 2.6 states that an "acceptable material" is any material that appears on a particular list maintained by the local government.

This means that part of the local law is now effectively contained on the local government's list. The Delegated Legislation Committee has previously determined that this is inappropriate, since the list can be amended at any time without parliamentary scrutiny.

It is suggested that the issue be dealt with by either of the following:

- *amend clause 2.6 to include a defined list of acceptable materials; or*
- *create a new schedule containing a list of acceptable materials, then amend clause 2.6 to refer to that schedule; or*
- *Define an acceptable material to be "any material which will create a hard service or is approved by the local government".*

This will ensure that the local law is self-contained and doesn't give direct legislative effect to local government policy.

Clause 2.6 has been amended as recommended, with wording used by the Shire of Broomehill-Tambellup (and accepted by the Delegated Legislation Committee). It provides a neater and less wordy solution to the problem.

The DLGSC made the following comment with respect to abandoned shopping trolleys and who owns them:

Clause 4.7 provides that in the absence of evidence to the contrary, it will be assumed that a shopping trolley is owned by whichever retailer is marked on that trolley.

As a rule, the plaintiff to a legal action is responsible for proving the elements of that legal action. This rule is presumed to apply except where enacting legislation has expressly stated otherwise.

Since the Local Government Act 1995 does not expressly state that local laws can reverse the onus of proof, it is debatable whether local governments have the power to make local laws which do this.

The Delegated Legislation Committee has previously explored this issue in the local laws of other local governments. In those cases, the Committee concluded that it would permit the clause, since the burden on retailers was not particularly onerous.

However, the Committee concluded that the clause may not be legally valid and its enforceability may be vulnerable to legal challenge if its ever relied upon in court. This conclusion is set out in item 4 of the Committee's 16th Report. The Shire should keep this in mind if it chooses to retain the clause and rely on it in the future.

Given that abandoned shopping trolleys within the Dowerin townsite do not pose the problems they do within the Perth metropolitan area, the clause has been removed as per the DLGSC's advice.

The DLGSC made the following comments with respect to clause 5.1 of the Draft Local Law:

Clause 5.1 currently refers to the Wildlife Conservation Act 1950. This reference is incorrect as the legislation has been repealed. The Biodiversity Conservation Act 2016 was passed as a replacement, though it uses different terminology.

*It is suggested that the definition for **protected flora, rare flora and roadside conservation committee** be deleted. The following definitions should be inserted as a replacement:*

roadside conservation committee means the Roadside Conservation Committee reporting to the Minister for Environment:

specially protected flora has the meaning given to it in section 5 of the Biodiversity Conservation Act 2016.

threatened flora has the meaning given to it in section 5 of the Biodiversity Conservation Act 2016.

The Shire should review the local law to ensure that all references to "protected flora" and "rare flora" are replaced accordingly.

All changes have been made.

The DLGSC made the following comment with respect to clauses 6.3 and 6.4:

Clause 6.3(4) states that a trader may be required to move on from a particular area within a "reasonable time" after the last purchase.

The Delegated Legislation Committee has concluded that this subclause is vague and may impose unreasonable conditions on street traders. It is suggested that subclause (3) be deleted. If this does not occur, the Committee is likely to request an undertaking that it be removed.

Changes to the two clauses have been made as per the DLGSC's suggestion.

The DLGSC made the following comment with respect to clause 6.8.2(d):

The terms "adequate parking" and "reasonably close" are vague terms and might be subject to multiple interpretations. The Shire might want to consider using more specific language or deleting the paragraph entirely.

Clause 6.8.2(d) has been amended to read as shown below:

(d) in the case of a trader, carry on trading from a public place, unless there is adequate parking for customers' vehicles.

Clause 6.18 (1)(d) in the draft local law reads as shown below:

(a) be solely responsible for all and any costs associated with the removal, alteration, repair, reinstatement or reconstruction of any part of the public place arising from the conduct of the Facility.

The DLGSC made the following comments in relation to this clause:

Clause 6.18(1)(d) provides that the permit holder is solely responsible for any costs arising from the conduct of the facility.

The Delegated Legislation Committee has previously requested the deletion of this paragraph. While the Committee didn't give any reasons, it is possible it relates to the paragraph making the permit holder responsible for costs arising from the actions of other parties (e.g. customers).

The clause has been deleted in line with the above advice.

Cemeteries Local Law 2022

The DLGSC were able to identify an earlier local law. The Department in its feedback to the consultant provided the following comments:

It appears that the cemetery by-law published in 1985 was an amendment of a by-law originally published on 9 February 1970.

For this reason, it is suggested that clause 1.4 be amended by changing "25 January 1985" to "9 February 1970".

Clause 1.4 has been amended accordingly.

In the Draft Cemeteries Local Law adopted by Council on 28 September 2021 clause 6.1 reads as follows:

6.1 Depth of graves

(1) *A person shall bury a coffin within the cemetery so that the distance between the top of the coffin and the original surface of the ground is -*

- (a) not less than 750 mm, or*
- (b) not less than 600 mm,*

unless permission to vary the distance or depth of grave is granted by an authorised officer.

The DLGSC made the following comments with respect to clause 6.1:

Clause 6.1(1): Paragraph (a) and (b) clash, since they both set conflicting minimum burial depths. It's possible that paragraph (a) is supposed to set a maximum depth or alternatively that paragraph (b) is intended to be subject to the permission of an authorized officer. The Shire should review the subclause and ensure the wording reflects the Shire's intent.

In line with the DLGSC's advice, the clause has been simplified, reading as shown below:

6.1 Depth of graves

(1) *A person shall bury a coffin within the cemetery so that the distance between the top of the coffin and the original surface of the ground is not less than 750 mm unless permission to vary the distance or depth of grave is granted by an authorised officer.*

Fencing Local Law 2022

Clause 1.5 makes reference to standards published by Standards Australia.

The DLGSC made the following comments with respect to standards:

The local law contains multiple references to Australian Standards. These documents are commercial in nature and not always publicly accessible. While the Delegated Legislation Committee has allowed the use of Australian Standards in local laws, this is on the condition that:

- (a) Up to date references are used;*
- (b) The full title of each standard must be used at least once, either in the applicable clause or in the interpretation area; and*

(c) *The local government's website should specify where these standards can be freely viewed.*

It is suggested that the Shire should ensure these matters are addressed. It is possible the Committee may make inquiries on these issues when the final local law is scrutinised.

All standards referred to with the local law are as at this point all are current, with the full title of each standard referenced to being used.

The Shire should look implementing the suggestions made by the DLGSC's with respect to availability of standards.

Meeting Local Law 2022

Clause 8.8 (2) (a) (ii) of the draft local law included the word "decorum". The DLGSC made the following comment with respect to the use of this word.

It is suggested that the phrase "or decorum" be deleted. This term is vague and may be subject to various interpretations by councilors.

As the clause already prohibits irrelevant, repetitious, offensive or insulting language, this would already seem to cover most issues that would arise as a matter of "decorum".

The word "decorum" has been deleted as per the DLGSC's comment.

The DLGSC made comment with respect to clause 9.1:

Clause 9.1 addresses the presiding member's duty to preserve order.

It is suggested that the existing provision be numbered subclause (1) and the following WALGA template subclauses be inserted underneath.

- (2) When the Presiding Member speaks during a debate, any Member then speaking, or indicating that he or she wishes to speak, is immediately to sit down and every Member present is to preserve strict silence so that the Presiding Member may be heard without interruption.*
- (3) Subclause (2) is not to be used by the Presiding Member to exercise the right provided in clause 8.7, but to preserve order.*

The wording in clause 9.1 has been changed as suggested, noting that the Shire's local law uses lower case "p" and "m" in the spelling of "presiding member".

Clause 9.5 has been reworded, based on the following comments made by the DLGSC:

In subclause (2), it is suggested that paragraph (a) be deleted and paragraph (b) merged with the rest of the subclause.

Paragraph (a) is problematic, since it says a presiding member's ruling cannot be the subject of debate or comment. By necessity, any attempt to move a motion under paragraph (b) will involve some kind of comment or debate.

Clause 11.11 deals with the council's process for dealing with matters raised under Code of Conduct, with the DLGSC providing the following comment:

Clause 11.11 deals with the council's process for dealing with matters raised under Code of Conduct.

The mandatory Code of Conduct provisions in the Local Government Act 1995 are relatively new and it is only recently that this issue is being addressed in meeting procedure local laws.

The Shire should prepare for the possibility that the Parliament's Delegated Legislation Committee may have questions when the local law is referred to them for scrutiny.

The Shire's meeting procedure local law is probably one of the first to be reviewed by the Delegated Legislation Committee since the introduction of the Mandatory Code of Conduct last year.

In working how best to advise on the issues raised by the DLGSC the consultant reviewed how other Councils managed the issue of the Code of Conduct. The Shire of Broomehill-Tambellup, for example, makes no reference to the Code within its meeting procedures LL. This is a perfectly acceptable means of dealing with the issue, given that the Code of Conduct is dealt with in the Regulations.

Following discussions with the Shire's CEO it was agreed the clause be deleted in its entirety.

Policy Implications

There are no significant policy implications evident at this time.

Statutory Implications

There are no significant statutory implications evident at this time.

Strategic Implications

Strategic Community Plan

Community Priority:	Our Organisation
Objective:	We are recognised as a transparent, well governed, and effectively managed Local Government
Outcome:	5.3
Reference:	5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Short term non-compliance but with significant regulatory requirements imposed
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Local Law Review, Compliance
Action (Treatment)	
Risk Rating (after treatment)	Adequate

Financial Implications

There are no significant financial implications evident at this time.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 14.2

Moved: Cr Ward

Seconded: Cr Hudson

563 *That, by Absolute Majority in accordance with the Local Government Act 1995, Council*

- 1. to note that no community submissions were received in relation to the following local laws:**
 - *Activities in Thoroughfares and Public Places and Trading Local Law 2022;*
 - *Cemeteries Local Law 2022;*
 - *Fencing Local Law 2022;*
 - *Meeting Procedures Meeting Local Law 2022; and*
 - *Repeal Local Law 2022.*

- 2. to determine that the proposed changes outlined in the reports and included in the:**
 - *Activities in Thoroughfares and Public Places and Trading Local Law 2022;*
 - *Cemeteries Local Law 2022;*
 - *Fencing Local Law 2022;*
 - *Meeting Procedures Meeting Local Law 2022; and*
 - *Repeal Local Law 2022.*

are not considered significantly different to that which was originally advertised.

- 3. to determine to accept all proposed changes and to adopt the:**
 - *Activities in Thoroughfares and Public Places and Trading Local Law 2022;*
 - *Cemeteries Local Law 2022;*
 - *Fencing Local Law 2022;*
 - *Meeting Procedures Meeting Local Law 2022; and*
 - *Repeal Local Law 2022.*

- 4. to advertise the adopted local laws in the Government Gazette.**

- 5. to submit to the Minister for Local Government, following advertising in the Government Gazette, a copy of the adopted local laws.**

- 6. to advertise, as a local public notice, the adoption of the local laws.**

- 7. to submit the Explanatory Memorandum and associated papers to the Joint Standing Committee on Delegated Legislation.**

CARRIED BY ABSOLUTE MAJORITY 8/0

15.	Elected Members' Motions
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Nil

16.	Matters Behind Closed Doors
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Nil

17.	Closure
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The President thanked those in attendance and declared the Meeting closed at 2.37pm.

UNCONFIRMED



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Audit & Risk Committee Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
8 March 2022

ABN: 35 939 977 194

P (08) 9631 1202 **E** dowshire@dowerin.wa.gov.au
13 Cottrell Street, Dowerin WA 6461

 **www.dowerin.wa.gov.au**



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Shire of Dowerin
Audit & Risk Committee Meeting
8 March 2022



1. Official Opening

The Chair welcomed those in attendance and declared the Meeting open at 9.10am.

2. Record of Attendance / Apologies / Leave of Absence

Committee Members:

Cr RI Trepp	President & Chair
Cr BA Ward	Deputy President
Mrs TA Jones	
Mr D Armstrong	

Staff:

Ms R McCall	Chief Executive Officer
Mr A Wooldridge	Manager Corporate & Community Services
Ms L Dreghorn	Executive & Governance Officer

Apologies: Cr NP McMorran

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Confirmation of Minutes of the Previous Meeting(s)

5.1 Audit & Risk Committee Meeting held on 21 December 2021

Attachment 5.1A

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Mrs Jones

Seconded: Cr Ward

0564 That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 21 December 2021, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

6. PRESENTATIONS

Nil

7. OFFICER'S REPORTS

7.1 Risk Dashboard Quarterly Report – March 2022

<h1>Governance & Compliance</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	28 February 2022	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	As Above	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Compliance/Risk Management/Reporting	
Disclosure of Interest:	Nil	
Attachments:	Attachment 7.1A - Risk Dashboard Quarterly Report – March 2022	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the Risk Dashboard Quarterly Review to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

Background

The Shire of Dowerin's Risk Management Policy, in conjunction with the Risk Management Framework, sets out the Shire's approach to the identification, assessment, management and monitoring of risks.

Appropriate governance of risk management within the Shire provides:

1. Transparency of decision making;
2. Clear identification of the roles and responsibilities of the risk management functions; and
3. An effective governance structure to support the Risk Management Framework.

The Audit & Risk Committee has a role to play and its responsibilities include:

1. Regular review of the appropriate and effectiveness of the Risk Management Framework;
2. Support Council to provide effective corporate governance;
3. Oversight of all matters that relate to the conduct of external audits; and
4. Must be independent, objective and autonomous in deliberations.

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and appropriateness of treatment/action options selected, it can be determined if the organisation's resources are being put to the best use possible. During the

quarterly reporting process, management are required to review any risks within their area and follow up controls and treatments/actions that are mitigating those risks.

Comment

The reviewed Risk Dashboard is included as an Attachment for the Audit & Risk Committee's perusal and comment.

The following comments against current actions are noted:

Asset Management

Action: Road condition data to be updated in RAMM annually

Comment: Yet to be completed

Action: Revaluation of sewerage assets

Comment: Contractor appointed, timeline extended due to increased scope of works

Action: Implement New Fuel Stock Control System

Comment: Partially completed; fuel pods will be installed into new fleet

Action: Review of Asset Management Plan

Comment: Progressing, currently linking draft AMP and LTFP

Action: Review of Long-Term Financial Plan

Comment: Progressing, currently linking draft AMP and LTFP

KPI: Asset Renewal Funding Ratio Result 92%, worsening

KPI: Asset Consumption Ratio Result 59%, worsening

KPI: Asset Sustainability Ratio Result 69%, worsening

KPI: Accidents/Damage to Property Result 5 for quarter, worsening

Business Disruption

Action: Development of IT Disaster Recovery Plan

Comment: Deferred until MCCS has reviewed IT Systems and Controls

KPI: No quorum for LEMC meetings scheduled for June, August, and February

KPI: No LEM annual exercise due to unavailability of DFES personnel

Compliance

Action: Review of Asset Management Plan & Long-Term Financial Plan

Comment: Progressing, currently merging data between draft AMP and LTFP

Action: Review of Information Management System

Comment: Review deferred to provide the new MCCS time to carry out review

KPI: Regulation 53 of Building Regulations 2021 (pool Inspections)

Comment: Inspections to be arranged with new EHO

Document Control

Action: Review Record Keeping Plan

Comment: No capacity to complete inhouse, need to engage a consultant

Employment Practices

Action: Review of Staff Induction process

Comment: Review commenced.

Action: Develop Health & Wellbeing Plan

Comment: Completion deferred to March 2022 for July 2022 implementation, no budget allocation

Environmental Management

Action: Address Compliance of Waste Water Re-Use

Comment: Contracted EHO progressing license renewal

Management of Facilities/Venues/Events

Action: Develop Event Management Framework

Comment: EMP in place, framework ongoing, deferred due date to June 2022

Action: Public Buildings Inspected Annually for Compliance

Comment: Inspections commenced; Discuss inspection schedule with new EHO

Safety and Security Practices

Action: Assess Shire Building and Facility Safety and Security

Comment: Arrange EHO onsite visit to conduct assessment

Action: Develop Isolated Worker Management Procedure

Comment: Progressing; to be presented to WHS Committee March 2022

Action: Conduct Annual BCP and LEMC Drills

Comment: Waiting on DFES to coordinate LEMC Drill; BCP drill underway

IT and Communication Systems

Action: Document IT Infrastructure Replacement Program

Comment: To be developed prior to December 2022

Consultation

Rebecca McCall, Chief Executive Officer

Aaron Wooldridge, Manager Corporate & Community Services

Les Vidovich, Manager Works & Assets

Linley Dregghorn, Executive & Governance Officer

Policy Implications

Policy 2.2 - Risk Management Policy is applicable.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government

Outcome: 5.3

Reference: 5.3.1

Asset Management Plan

Identified key controls and actions associated with asset management are factored into the Asset Management Plan.

Long Term Financial Plan

Identified key controls and actions associated with financial management are factored into the Long Term Financial Plan.

Statutory Implications

The *Local Government Act 1995* and Regulations 16 and 17 of the *Local Government (Audit) Regulations* are applicable.

Risk Implications

The Shire of Dowerin has adopted a 'Three Lines of Defence' model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, Council, management and the community will have assurance that risks are managed effectively to support the delivery of the strategic, corporate and operational plans.

Financial Implications

Many of the actions required to manage the risks identified will require resourcing and are being progressed within the current budget allocations.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Trepp

Seconded: Mr Armstrong

0565 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit & Risk Committee:

1. **Receives the quarterly Risk Dashboard Quarterly Report - March 2022, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin;**
2. **Recommends to Council that it adopts the quarterly Risk Dashboard Quarterly Report - March 2022.**

CARRIED 4/0

Please note that the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.

7.2 2020/21 Annual Report & Annual Electors Meeting

Corporate & Community Services



Date:	28 February 2022
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services
Author:	Linley Dreghorn, Executive & Governance Officer
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
Sharepoint Reference:	Organisation/Corporate Management/Reporting/2020-21 Annual Report
Disclosure of Interest:	Nil
Attachments:	Attachment 7.2A - 2020/21 Annual Report

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the 2020/21 Annual Report & Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

Background

The annual financial statements for the year ended 30 June 2021 have been audited by the Auditors under the Office of the Auditor General (OAG).

The 2020/21 Annual Report which includes the audited financial report and OAG's Opinion Letter is included as an Attachment.

Comment

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2020/21 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. the Mayor or President;
2. the CEO of the local government; and
3. the Minister.

The Opinion Letter included with the 2020/21 Annual Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day to day operations of Council.

Due to impacts of COVID-19 and the availability of Auditors, the End of Financial Year Report was not received until 15 February 2022. The Audit Exit Meeting took place on 15 February 2022.

2020/21 Annual Report

This year was the third year the Shire of Dowerin was audited by the OAG. The interim audit was conducted on-site from 20 and 21 May 2021. The process was rigorous and extensive.

Annual Electors Meeting

Local governments are required to conduct an Annual Electors Meeting (AEM) not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. Provided that the 2020/21 Annual Report is endorsed by Council at its 15 March 2022 meeting it is recommended that the AEM be held on Tuesday 29 March 2022. The date is suggested as it will be prior to school holidays meaning most people will be in the district before seeding commences. It also allows enough time for the minimum 14 day notification period.

Discussion with the OAG and Auditors

Representatives from the OAG and Macri Partners Chartered Accountants conducted the Exit Interview which discussed the Opinion Letter and other relevant matters with the President, CEO and MCCS via teleconference on Tuesday 15 February 2022.

There were two significant findings as per the attached Auditors Report:

a) The Operating Surplus Ratio as reported in Note 32 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.

a) For approximately 35% of the purchase transactions sampled, the same staff who issued and approved the purchase orders also receipted goods or services and authorised the related supplier invoices. This practice increases the risk of fraud or error occurring without timely detection. However, all these transactions were for business purposes.

Consultation

OAG / Auditors

Rebecca McCall, Chief Executive Officer

Aaron Wooldridge, Manager Corporate & Community Services

Linley Dreghorn, Executive & Governance Officer

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995* are applicable and state:

“5.27. Electors’ general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

5.29. Convening electors’ meetings

- (1) *The CEO is to convene an electors’ meeting by giving —*
 - (a) *at least 14 days’ local public notice; and*
 - (b) *each council member at least 14 days’ notice,**of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) *deleted*]
 - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
 - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints; and*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require;**and*
 - (i) *such other information as may be prescribed.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.”*

Regulation 3A of the *Local Government (Administration) Regulations 1996* stipulates the requirements for providing Local Public Notice and states:

“3A. Requirements for local public notice (Act s. 1.7)

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government’s official website for –*
 - (a) *the period specified in or under the Act in relation to the notice; or*
 - (b) *if no period is specified in relation to the notice – a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed –*
 - (a) *publication in a newspaper circulating generally in the State;*
 - (b) *publication in a newspaper circulating generally in the district;*
 - (c) *publication in 1 or more newsletters circulating generally in the district;*
 - (d) *publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for –*
 - (i) *the period specified in or under the Act in relation to the notice; or*
 - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
 - (e) *circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
 - (f) *exhibition on a notice board at the local government offices and each local government library in the district for –*
 - (i) *the period specified in or under the Act in relation to the notice; or*
 - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
 - (g) *posting on a social media account administered by the local government for –*
 - (i) *the period specified in or under the Act in relation to the notice; or*
 - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Management Framework
Risk Rating (after treatment)	Adequate

Financial Implications

The Dowerin Despatch costs for advertising can be accommodated within current budget allocations. The costs for notification in accordance with Regulation 3A(2)(e), (f) and (g) will be negligible and can be accommodated within current budget allocations.

Similarly, any costs associated with conducting the AEM will be negligible and can be accommodated within current budget allocations.

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Ward


Seconded: Mrs Jones

0566 That, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Audit & Risk Committee:

1. **Accepts the 2020/21 Annual Report, as presented in Attachment 7.2A, for the 2020/21 financial year;**
2. **Recommends to Council that it adopts the 2020/21 Annual Report, as presented in Attachment 7.2A, for the 2020/21 financial year; and**
3. **Recommends to Council that it conducts its Annual Electors Meeting on Tuesday 29 March 2022 at the Lesser Hall, Cottrell Street Dowerin commencing at 6.00pm.**

CARRIED 4/0

7.3 2021 Compliance Audit Return

<h2>Governance & Compliance</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	28 February 2022	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Linley Dreghorn, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Organisation/Governance/Committees/2022 March Audit & Risk Committee Meeting Organisation/Corporate Management/Reporting/2021 Compliance Audit Return	
Disclosure of Interest:	Nil	
Attachments:	Attachment 7.3A - 2021 Compliance Audit Return	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the 2021 Compliance Audit Return (CAR) to the Audit & Risk Committee (the Committee) for consideration and, if satisfactory, recommendation to Council for adoption.

Background

Each year every local government is required to carry out a compliance audit in relation to the period 1 January to 31 December against the requirements of the CAR.

After the CAR has been reviewed by the Committee and presented to Council, a copy certified by the President and CEO along with the relevant section of the minutes and any additional information explaining or qualifying the CAR, is to be submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC) by 31 March.

The CAR is one of the tools available to the Committee and Council in its governance monitoring role. The CAR also forms part of the DLGSC's monitoring program. The 2021 CAR once again places emphasis on the need for the Committee and Council to be aware of and acknowledge instances of non-compliance or where full compliance was not achieved. In addition, the CAR requires Council to endorse details of remedial action either taken or proposed to be taken to prevent future like occurrences.

The 2021 CAR contains questions relating to:

1. Commercial Enterprises by Local Governments (5 questions);
2. Delegation of Power/Duty (13 questions);
3. Disclosure of Interest (25 questions);
4. Disposal of Property (2 questions);
5. Elections (Gift Register) (3 questions);
6. Finance (7 questions);
7. Integrated, Planning and Reporting (3 questions);
8. Local Government Employees (6 questions);
9. Official Conduct (3 questions)

10. Optional Questions (9 questions); and
11. Tenders for Providing Goods and Services (22 questions).

The 2021 CAR was completed internally and involved collection of documents, verification of compliance and, where useful and applicable, recommendations in relation to improve any systems and processes that the Shire may have in place.

The CAR for the period 1 January 2021 to 31 December 2021 is included as Attachment 7.3A.

Comment

The 2021 CAR identified three areas of partial non-compliance:

'The Shire achieved a commendable level of compliance. Of the 98 areas examined there were only three where the Shire was partially non-compliant:

1. *'Delegation of Power/Duty' question 5 - section 5.18 requires council to review delegations to its committees each financial year.*

A review of the delegations was conducted in June of 2020 and presented to Council at its Ordinary Council Meeting, Item 11.5 CMRef 0214 and again at its Ordinary Council Meeting November 2021, Item 12.1 CMRef 0520. From this you can see that appropriate reviews were conducted annually, however it was not within the reporting financial year.

2. *'Disclosure of Interest' question 13 - the Shire is required to publish a register of gifts received by relevant persons (essentially councillors and employees) under s5.87A and 5.87B of the Act on its website, remove the entries where a person no longer ceases to be a councillor or employee and keep them in a separate register which the public can then inspect by attendance at the Shire office.*

The register on the Shire's website contained entries relating to former councillors and employees who are no longer relevant persons. The matter was easily fixed during the course of the audit.

3. *'Finance' question 3 - section 7.9(1) requires an auditor to examine the accounts and annual financial report submitted for audit and, prepare a report thereon and forward a copy of that report to (a) the mayor or president, (b) the CEO of the local government; and (c) the Minister.*

The End of Financial Year Audit was conducted, however due to impacts of COVID-19 and the availability of Auditors and the OAG, the End of Financial Year Report was not received until 15 February 2022.

Overall, the systems and processes employed by the Shire appear robust and appropriate for a local government of its size.'

These three areas, and the remedial action taken to ensure they do not occur again, are summarised in the following table:

Category	Question	Response	Comment	Remedial Action
Delegation of Power/Duty	Has council reviewed delegations to its committees in the 2020/2021 financial year?	No	A review was conducted in June 2020 Item 11.5, CMRef 0214 and in November 2021 Item 12.1, CMRef 0520	Ensure the Delegation requirement is captured in the Compliance Calendar to ensure an annual review is carried out within the financial year.
Disclosure of Interest	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records	No	The register on the website contained declarations from former Councillors and employees that should have been removed.	In addition to the SharePoint Register, there is a separate Register module on the Shire's website which contained declarations. This is a duplication, hence the human error in not removing non-

	relating to that person?			relevant declarations from the website Register. It is proposed to cease using the website Register and instead have a page on the website where the SharePoint Register is uploaded. This will remove the risk of having two registers and staff having to update the same information in both.
Finance	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	No	Auditor's report was received 17 February 2022	This was an unprecedented occurrence. Due to increasingly complex reporting and audit issues, delays carried over from State sector audits, COVID-19 as well as the availability of Auditors and the OAG, the audit process was delayed. A Letter was received from the OAG on 23 December 2021 communicating the delay. This was out of the Shire's control.

The 2021 CAR included 98 questions. Of these, 95 were able to be answered on the basis of complying with the legislative requirements resulting in a 96.94% success rate. This compares with 97.06% over 102 questions in 2020, 97% compliance over 104 questions in 2019, 94.7% compliance in 2018 over 95 questions and 98.9% over 94 questions in 2017.

The 2021 CAR demonstrates the Shire's ongoing commitment to statutory compliance and adequate response to non-compliance throughout the organisation.

Consultation

Rebecca McCall, Chief Executive Officer
Aaron Wooldridge, Manager Corporate & Community Services
Linley Dreghorn, Executive & Governance Officer

Policy Implications

Policy 2.2 – Risk Management Policy is applicable.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome:

Reference:

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 7.13(1)(i) of the *Local Government Act 1995* requires local governments to carry out a compliance audit in a manner specified by Regulations.

Regulation 14 of the *Local Government (Audit) Regulations 1996* is applicable and states:

“14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –*
 - (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.”*

Regulation 15 of the *Local Government (Audit) Regulations 1996* requires a certified copy of the CAR to be provided to the DLGSC by 31 March:

“15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –*
 - (a) *a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit,**is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*
- (2) *In this regulation –*

certified *in relation to a compliance audit return means signed by –*

 - (a) *the mayor or president; and*
 - (b) *the CEO.”*

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework

Action (Treatment)	Document Governance Management Framework
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation/Resolution

Moved: Mrs Jones

Seconded: Cr Ward

0567 That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the 2021 Compliance Audit Return, as presented in Attachment 7.3A, noting the remedial action taken to address the three areas of partial non-compliance; and
2. Recommends to Council that it adopts the 2021 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2022.

CARRIED 4/0

7.4 Policy 2.2 - Risk Management Policy and Risk Management Framework Review

Governance & Compliance



Date:	28 February 2022		
Location:	Not applicable		
Responsible Officer:	Rebecca McCall, Chief Executive Officer		
Author:	Linley Dreghorn, Executive & Governance Officer		
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>		
Sharepoint Reference:	Compliance/Risk Framework	Management/Planning/Risk Management	Management
Disclosure of Interest:	Nil		
Attachments:	Attachment 7.4A - Policy 2.2 - Risk Management Policy Attachment 7.4B - Risk Management Framework		

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents Policy 2.2 – Risk Management Policy and the Risk Management Framework for consideration and, if satisfactory, recommendation to Council for adoption.

Background

The Shire of Dowerin’s Risk Management Policy and Framework sets out the Shire’s approach to the identification, assessment, management, reporting and monitoring of risks. All components of the Risk Management Framework are based on AS/NZS ISO 31000:2018 Risk Management - Guidelines.

It is essential that all areas of the Shire adopt these procedures to ensure:

1. Strong corporate governance;
2. Compliance with relevant legislation, regulations and internal policies;
3. Integrated Planning and Reporting requirements are met; and
4. Uncertainty and its effects on objectives is understood.

The Risk Management Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire along with existing time, resource and workload pressures.

Appropriate governance of risk management within the Shire provides:

1. Transparency of decision making;
2. Clear identification of the roles and responsibilities of the risk management functions; and
3. An effective Governance Structure to support the risk framework.

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every two years, hence a review has been undertaken and the reviewed Risk Management Framework is included as an Attachment.

Comment

The Shire adopted a “Three Lines of Defence” model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, management and community will have assurance that risks are managed effectively to support the delivery of the Strategic, Corporate and Operational Plans.

The risk management process is standardised across all areas of the Shire. It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and the appropriateness of treatment / action options selected, it can be determined if the organisation’s resources are being put to the best use possible. During the quarterly reporting process, management are required to review any risks within their area and follow up on controls and treatments / action that are mitigating those risks.

As the matter of risk management is a major component of the CEO’s review of certain systems and procedures required under Regulation 17 of the *Local Government (Audit) Regulations 1996*, and the role (in part) of the Audit Committee in accordance with Regulation 16 of the *Local Government (Audit) Regulations 1996*, is to review the report given to it by the CEO under Regulation 17, and to report to the Council the results of that review, as well as monitoring and advising the CEO when carrying out functions in relation to the Regulation 17 review, the Risk Management Policy and Risk Management Framework are presented to the Audit Committee for consideration.

The review in 2019 expanded the Policy to include Risk Assessment and Acceptance Criteria and also a Monitor and Review process. In addition, the Roles and Responsibilities were expanded to clearly define the CEO’s responsibilities relating to risk management.

This review has not identified any required changes to the policy or Risk Management Framework.

Consultation

Senior Management Group

Policy Implications

Council’s Risk Management Policy is applicable.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome:

Reference:

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

The *Local Government Act 1995* and Regulation 17 of the *Local Government (Audit) Regulations* is applicable.

Risk Implications

The Shire of Dowerin has a Risk Management Governance Framework which includes a policy and procedure. The framework provides tools to monitor the Shire’s risk profile on a quarterly basis. With the implementation of regular monitoring and review risk implications are considered low.

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Mr Armstrong

Seconded: Mrs Jones

0568 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. **Receives Policy 2.2 - Risk Management Policy, as presented in Attachment 7.4A, and the Risk Management Framework, as presented in Attachment 7.4B; and**
2. **Recommends to Council that it adopts Policy 2.2 - Risk Management Policy and the Risk Management Framework.**

CARRIED 4/0

8.	Questions from Members
	Nil
9.	Urgent Business Approved by the Person Presiding or by Decision
	Nil
10.	Date of the Next Meeting
	Date to be confirmed in June 2022
11.	Closure
	The Chair thanked those in attendance and declared the Meeting closed at 10.19am

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

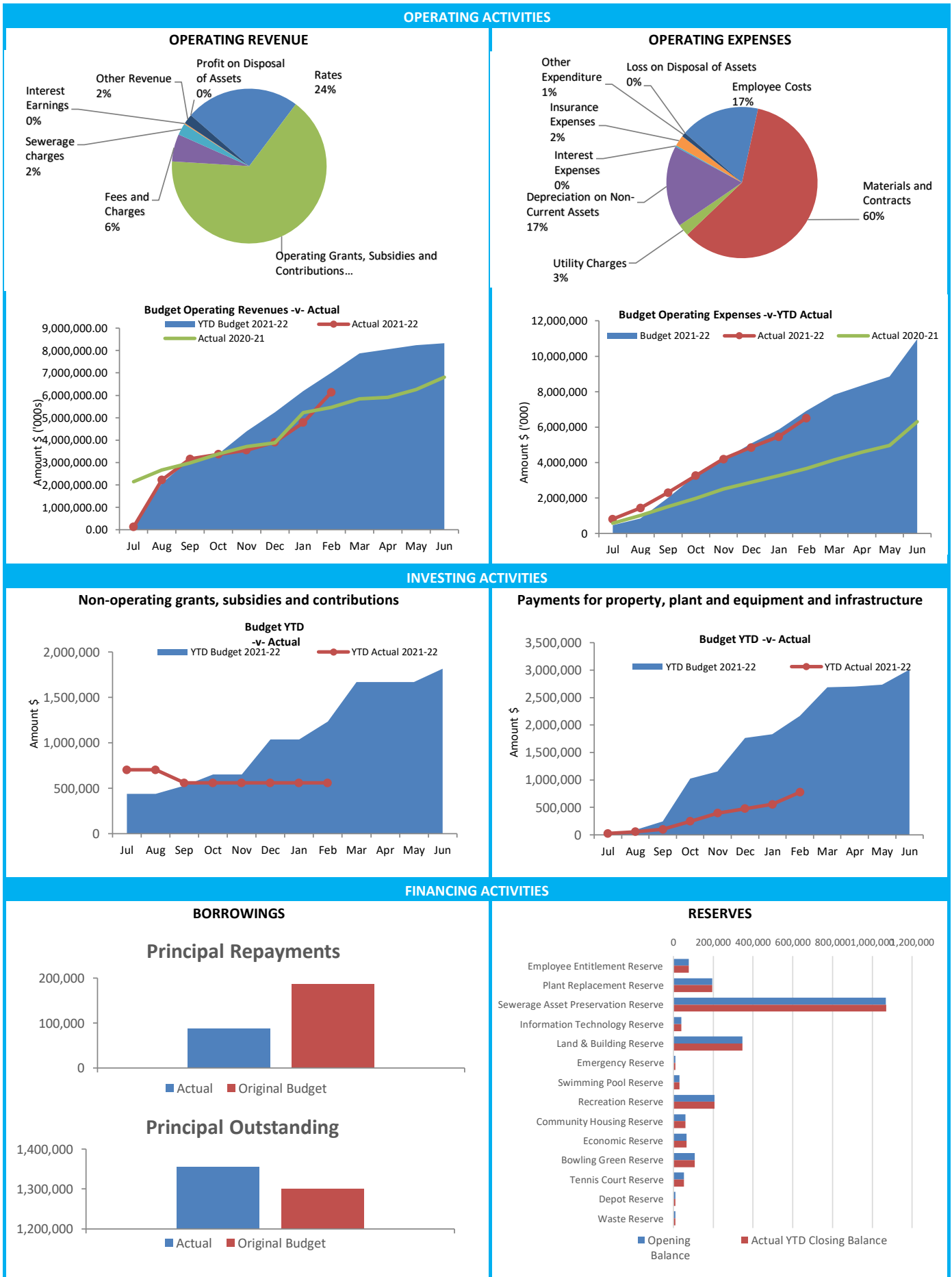
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Funding surplus / (deficit) Components				
Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.06 M	\$2.06 M	\$1.28 M	(\$0.79 M)
Closing	\$0.00 M	\$2.20 M	\$1.73 M	(\$0.47 M)
Refer to Statement of Financial Activity				
Cash and cash equivalents		Payables		Receivables
	\$3.88 M	% of total	\$0.25 M	% Outstanding
Unrestricted Cash	\$1.49 M	38.5%	Trade Payables	\$0.01 M
Restricted Cash	\$2.38 M	61.5%	Over 30 Days	4.4%
			Over 90 Days	4.4%
Refer to Note 2 - Cash and Financial Assets		Refer to Note 5 - Payables		Refer to Note 3 - Receivables
			Rates Receivable	\$0.23 M
			Trade Receivable	\$0.27 M
			Over 30 Days	97.3%
			Over 90 Days	96.3%
Key Operating Activities				
Amount attributable to operating activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$1.09 M)	\$1.10 M	\$0.70 M	(\$0.41 M)	
Refer to Statement of Financial Activity				
Rates Revenue		Operating Grants and Contributions		Fees and Charges
YTD Actual	\$1.45 M	% Variance	YTD Actual	\$3.99 M
YTD Budget	\$1.45 M	0.3%	YTD Budget	\$4.92 M
				(18.9%)
				(2.1%)
Refer to Note 6 - Rate Revenue		Refer to Note 12 - Operating Grants and Contributions		Refer to Statement of Financial Activity
Key Investing Activities				
Amount attributable to investing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$1.03 M)	(\$0.88 M)	(\$0.15 M)	\$0.72 M	
Refer to Statement of Financial Activity				
Proceeds on sale		Asset Acquisition		Non-Operating Grants
YTD Actual	\$0.06 M	%	YTD Actual	\$0.78 M
Adopted Budget	\$0.16 M	(62.2%)	Adopted Budget	\$3.01 M
				(74.2%)
				(69.2%)
Refer to Note 7 - Disposal of Assets		Refer to Note 8 - Capital Acquisition		Refer to Note 8 - Capital Acquisition
Key Financing Activities				
Amount attributable to financing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$0.06 M	(\$0.09 M)	(\$0.09 M)	\$0.00 M	
Refer to Statement of Financial Activity				
Borrowings		Reserves		
Principal repayments	\$0.09 M	Reserves balance	\$2.28 M	
Interest expense	\$0.02 M	Interest earned	\$0.00 M	
Principal due	\$1.35 M			
Refer to Note 9 - Borrowings		Refer to Note 10 - Cash Reserves		

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



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	\$		\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,063,716	2,063,716	2,063,716	1,275,414	(788,302)	(38.20%)	☹️
Revenue from operating activities								
Governance		8,000	8,000	4,000	427	(3,573)	(89.33%)	
General purpose funding		2,404,226	2,404,226	2,178,880	2,055,192	(123,688)	(5.68%)	
Law, order and public safety		40,700	40,700	21,156	23,563	2,407	11.38%	
Health		1,600	1,600	1,056	3,594	2,538	240.34%	
Education and welfare		546,658	546,658	379,694	347,037	(32,657)	(8.60%)	
Housing		150,000	150,000	99,164	94,315	(4,849)	(4.89%)	
Community amenities		287,152	287,152	280,128	258,746	(21,382)	(7.63%)	
Recreation and culture		50,950	50,950	25,678	22,396	(3,282)	(12.78%)	
Transport		4,600,773	4,600,773	3,862,360	3,028,628	(833,732)	(21.59%)	☹️
Economic services		182,300	182,300	120,878	139,822	18,944	15.67%	😊
Other property and services		54,832	54,832	36,528	104,101	67,573	184.99%	😊
		8,327,191	8,327,191	7,009,522	6,077,821	(931,701)		
Expenditure from operating activities								
Governance		(436,496)	(436,496)	(296,538)	(252,041)	44,497	15.01%	😊
General purpose funding		(221,485)	(221,485)	(121,296)	(123,002)	(1,706)	(1.41%)	
Law, order and public safety		(131,300)	(131,300)	(89,562)	(99,174)	(9,612)	(10.73%)	
Health		(49,572)	(49,572)	(16,368)	(13,428)	2,940	17.96%	
Education and welfare		(602,795)	(602,795)	(378,437)	(275,279)	103,158	27.26%	😊
Housing		(265,816)	(265,816)	(181,249)	(167,080)	14,169	7.82%	
Community amenities		(471,723)	(471,723)	(288,822)	(251,330)	37,492	12.98%	😊
Recreation and culture		(948,054)	(948,054)	(655,435)	(624,461)	30,974	4.73%	
Transport		(7,312,861)	(7,312,861)	(4,509,421)	(4,016,129)	493,292	10.94%	😊
Economic services		(514,251)	(514,251)	(340,054)	(324,988)	15,066	4.43%	
Other property and services		(8,268)	(8,268)	(52,198)	(371,361)	(319,163)	(611.45%)	☹️
		(10,962,621)	(10,962,621)	(6,929,380)	(6,518,273)	411,107		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,544,497	1,021,699	1,137,249	115,550	11.31%	☹️
Amount attributable to operating activities		(1,090,933)	(1,090,933)	1,101,841	696,797	(405,044)		
Investing Activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,815,757	1,233,582	559,531	(674,051)	(54.64%)	☹️
Proceeds from disposal of assets	7	161,000	161,000	50,000	60,909	10,909	21.82%	😊
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(3,008,912)	(2,162,823)	(775,045)	1,387,778	64.17%	😊
Amount attributable to investing activities		(1,032,155)	(1,032,155)	(879,240)	(154,605)	724,635		
Financing Activities								
Transfer from reserves	10	459,521	459,521	0	0	0	0.00%	
Repayment of debentures	9	(187,187)	(187,187)	(88,255)	(88,255)	0	0.00%	
Transfer to reserves	10	(212,962)	(212,962)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	59,372	(91,113)	(91,113)	0		
Closing funding surplus / (deficit)	1(c)	0	0	2,195,204	1,726,493	(468,711)		

KEY INFORMATION

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

threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of resources

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate to assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control.

EDUCATION AND WELFARE

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance and operational costs of the Dowerin Child Care Centre; Dowerin Home Care, Commonwealth Home Support Program (CHSP), community nursing and other support services.

HOUSING

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Provision and maintenance of all Shire responsible housing.

COMMUNITY AMENITIES

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Dowerin Townsite Sewerage Scheme. Administration of the Shire of Dowerin Town Planning Scheme. Administration, maintenance & operation of the Dowerin & Minnivale public cemeteries, public toilets & the Dowerin Community Bus.

RECREATION AND CULTURE

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens and golf course. Contribution to the operation of the Dowerin Public Library.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Dowerin Short Stay Accommodation facilities. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Assistance with the operations of the annual Dowerin Field Day. Maintenance costs associated with the Dowerin Community Resource Centre.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Works and administration overheads. Materials and stores.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	\$		\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,063,716	2,063,716	2,063,716	1,275,414	(788,302)	(38.20%)	☹️
Revenue from operating activities								
Rates	6	1,447,970	1,447,970	1,447,970	1,452,152	4,182	0.29%	😊
Operating grants, subsidies and contributions	12	6,078,134	6,078,134	4,922,990	3,991,866	(931,124)	(18.91%)	☹️
Fees and charges		485,700	485,700	355,676	348,291	(7,385)	(2.08%)	😊
Sewerage charges		167,928	167,928	167,928	149,526	(18,402)	(10.96%)	☹️
Interest earnings		36,078	36,078	31,070	12,994	(18,076)	(58.18%)	☹️
Other revenue		99,000	99,000	75,640	122,993	47,353	62.60%	😊
Profit on disposal of assets		12,381	12,381	8,248	0	(8,248)	(100.00%)	😊
		8,327,191	8,327,191	7,009,522	6,077,822	(931,700)		
Expenditure from operating activities								
Employee costs		(1,586,612)	(1,586,612)	(1,007,479)	(1,110,357)	(102,878)	(10.21%)	☹️
Materials and contracts		(7,219,361)	(7,219,361)	(4,483,865)	(3,876,024)	607,841	13.56%	😊
Utility charges		(152,050)	(152,050)	(101,136)	(166,006)	(64,870)	(64.14%)	☹️
Depreciation on non-current assets		(1,516,549)	(1,516,549)	(1,010,888)	(1,137,249)	(126,361)	(12.50%)	☹️
Interest expenses		(39,613)	(39,613)	(19,815)	(18,998)	817	4.12%	😊
Insurance expenses		(129,540)	(129,540)	(124,928)	(151,255)	(26,327)	(21.07%)	☹️
Other expenditure		(299,150)	(299,150)	(162,210)	(58,385)	103,825	64.01%	😊
Loss on disposal of assets		(19,746)	(19,746)	(19,059)	0	19,059	100.00%	😊
		(10,962,621)	(10,962,621)	(6,929,380)	(6,518,274)	411,106		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,544,497	1,021,699	1,137,249	115,550	11.31%	☹️
Amount attributable to operating activities		(1,090,933)	(1,090,933)	1,101,841	696,797	(405,044)		
Investing activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,815,757	1,233,582	559,531	(674,051)	(54.64%)	☹️
Proceeds from disposal of assets	7	161,000	161,000	50,000	60,909	10,909	21.82%	😊
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(3,008,912)	(2,162,823)	(775,045)	1,387,778	64.17%	😊
Amount attributable to investing activities		(1,032,155)	(1,032,155)	(879,240)	(154,605)	724,635		
Financing Activities								
Transfer from reserves	10	459,521	459,521	0	0	0	0.00%	😊
Repayment of debentures	9	(187,187)	(187,187)	(88,255)	(88,255)	0	0.00%	😊
Transfer to reserves	10	(212,962)	(212,962)	(2,858)	(2,858)	0	0.00%	😊
Amount attributable to financing activities		59,372	59,372	(91,113)	(91,113)	0		
Closing funding surplus / (deficit)	1(c)	0	0	2,195,204	1,726,493	(468,711)		

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

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

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Actual
Non-cash items excluded from operating activities		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(12,381)	0
Movement in liabilities associated with restricted cash		20,583	97
Add: Loss on asset disposals	7	19,746	0
Add: Depreciation on assets		1,516,549	1,137,249
Total non-cash items excluded from operating activities		1,544,497	1,137,346

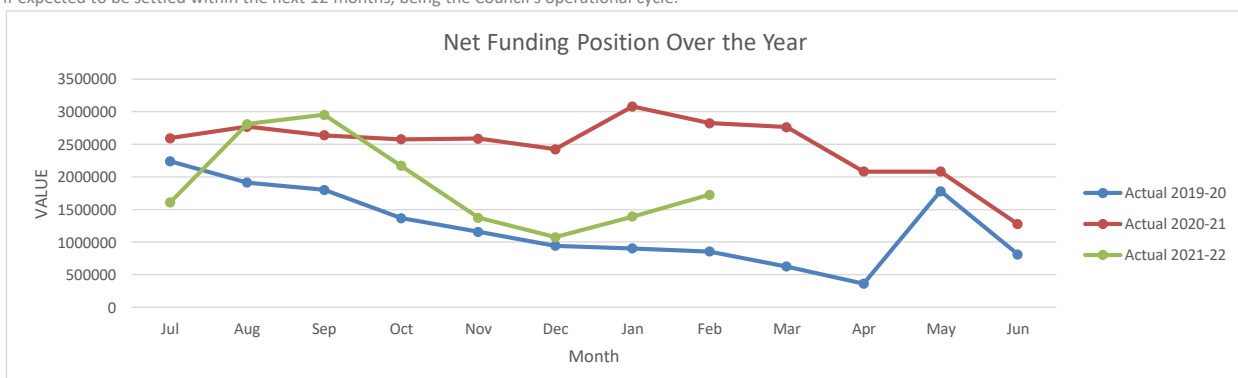
(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

	Notes	Adopted Budget	Last Year Audited Actual 30 June 2021	This Time Last Year 28 February 2021	Year to Date 28 February 2022
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(2,280,140)	(2,280,140)	(2,277,071)	(2,282,998)
Add: Borrowings	9	187,187	187,197	72,598	98,942
Add: Provisions funded by Reserve		77,767	77,767	77,767	77,864
Total adjustments to net current assets		(2,015,186)	(2,015,176)	(2,126,706)	(2,106,192)
(c) Net current assets used in the Statement of Financial Activity					
Current assets					
Cash and cash equivalents	2	4,229,066	4,240,538	5,253,905	3,886,139
Rates receivables	3	133,185	133,185	205,868	227,565
Receivables	3	358,730	395,906	(90,712)	271,387
Stock on Hand	4	11,455	14,605	2,938	21,776
Total Current Assets		4,732,436	4,784,234	5,371,999	4,406,867
Less: Current liabilities					
Payables	5	(184,245)	(430,589)	(46,855)	(250,747)
Borrowings	9	(187,187)	(187,197)	(72,598)	(98,942)
Contract liabilities	11	(90,000)	(704,013)	0	(52,648)
Provisions	11	(192,102)	(171,845)	(192,102)	(171,845)
Total Current Liabilities		(653,534)	(1,493,644)	(311,555)	(574,182)
Less: Total adjustments to net current assets	1(b)	(2,015,186)	(2,015,176)	(2,126,706)	(2,106,192)
Closing funding surplus / (deficit)		2,063,716	1,275,414	2,933,738	1,726,493

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Floats	Cash and cash equivalents	400	0	400	0	On-hand		
Cash Deposits								
Municipal Bank Account	Cash and cash equivalents	1,494,472	0	1,494,472	0	NAB	0.05%	At Call
Cash Maximiser	Cash and cash equivalents	13	0	13	0	NAB	0.05%	At Call
LRCIP Phase 2 Funding	Cash and cash equivalents		100,422	100,422	0	NAB	0.03%	At Call
Term Deposits								
Reserve 95-525-1072	Financial assets at amortised cost		2,282,998	2,282,998	0	NAB	0.05%	25.06.22
Total		1,494,885	2,383,421	3,878,306	0			
Comprising								
Cash and cash equivalents		1,494,885	100,423	1,595,308	0			
Financial assets at amortised cost		0	2,282,998	2,282,998	0			
		1,494,885	2,383,421	3,878,306	0			

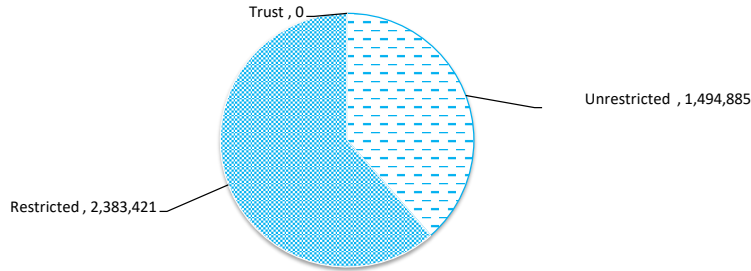
KEY INFORMATION

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

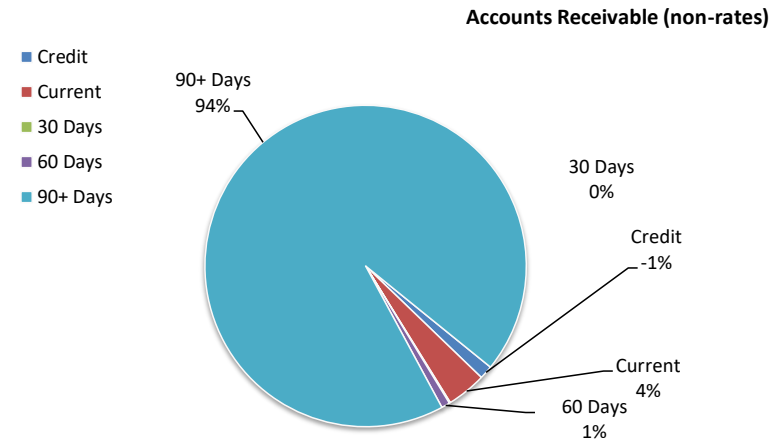
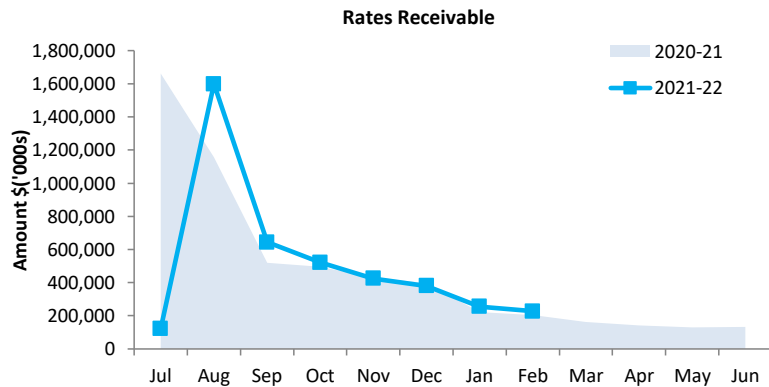
Rates receivable	30 June 2021	28 Feb 2022
	\$	\$
Opening arrears previous years	118,037	133,185
Levied - Rates revenue	1,402,771	1,452,152
Less - collections	(1,387,623)	(1,357,772)
Equals current outstanding	133,185	227,565
Net rates collectable	133,185	227,565
% Collected	91.2%	85.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,109)	9,017	251	1,932	213,065	221,156
Percentage	(1.4%)	4.1%	0.1%	0.9%	96.3%	
Balance per trial balance						
Sundry receivable	(3,109)	9,017	251	1,932	213,065	221,156
Allowance for impairment of receivables	0	(59,920)	0	0	0	(59,920)
Accrued Income	0	31,368	0	0	0	31,368
Total receivables general outstanding						271,387

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase/(Decrease)	Closing Balance 28 February 2022
Other current assets	1 July 2021		
	\$	\$	\$
Inventory			
Stock On Hand	14,605	7,171	21,776
Total other current assets	14,605	7,171	21,776
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

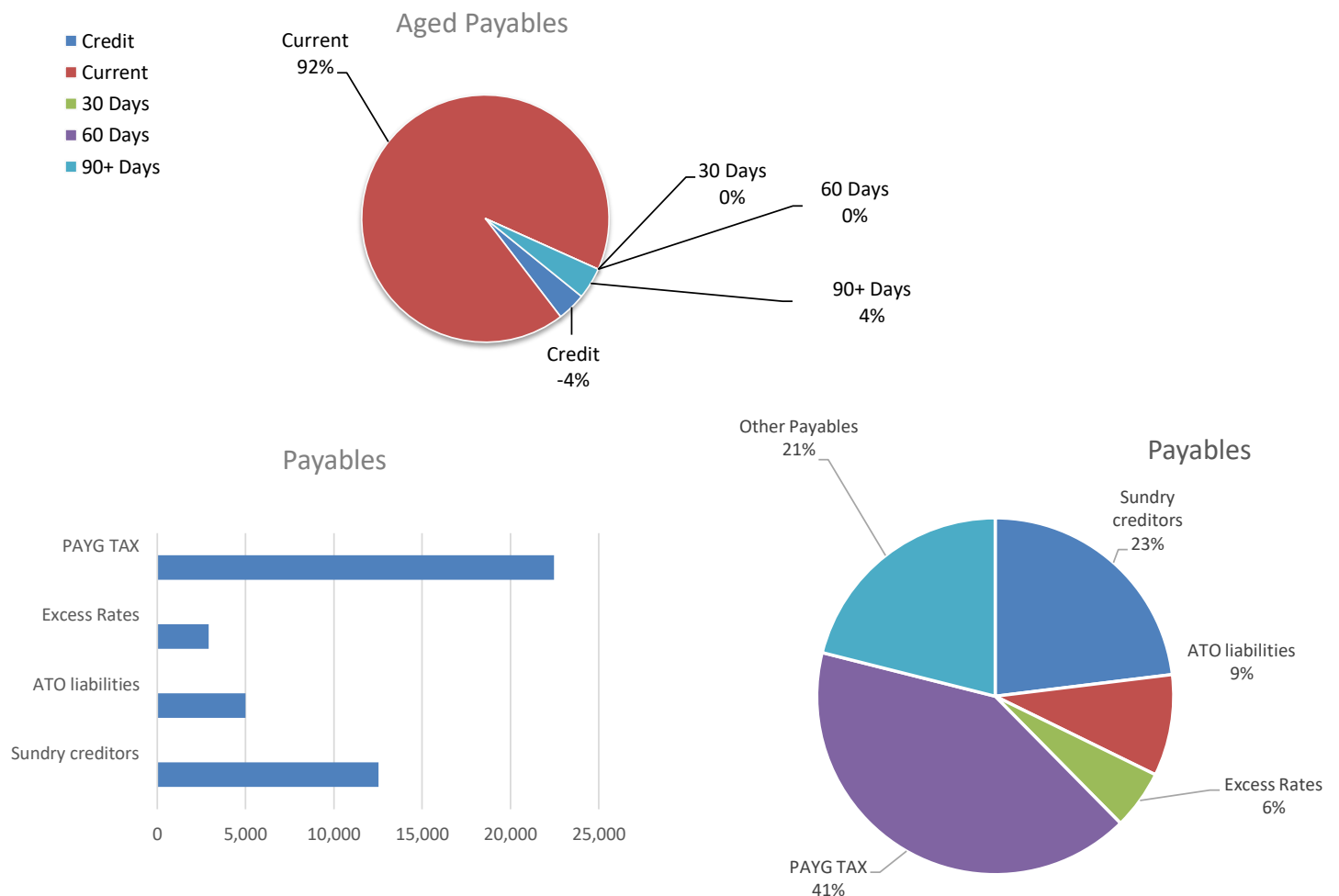
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(10,200)	249,799	0	0	11,148	250,747
Percentage	-4.1%	99.6%	0%	0%	4.4%	
Balance per trial balance						
Sundry creditors	0	1,383	0	0	11,148	12,531
ATO liabilities	0	4,999	0	0	0	4,999
Excess Rates	0	2,912	0	0	0	2,912
PAYG TAX	0	22,462	0	0	0	22,462
Other Payables	0	11,448	0	0	0	11,448
Payroll Creditors	(10,200)	0	0	0	0	(10,200)
Accrued Loan Interest	0	7,731	0	0	0	7,731
Total payables general outstanding						250,747

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

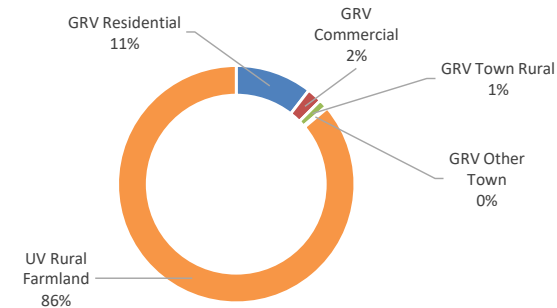
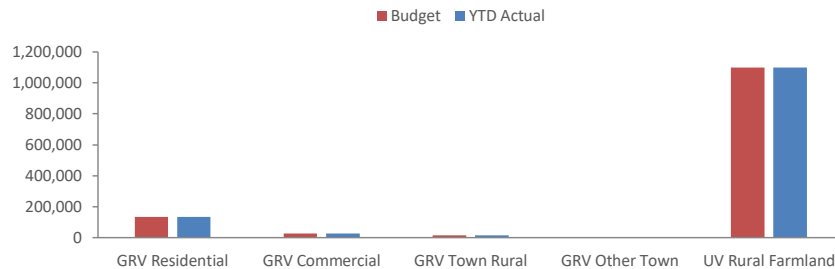


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

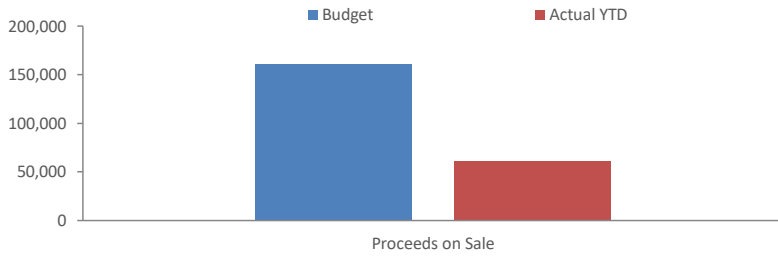
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General rate revenue	Original Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.10300	134	1,292,744	133,153	0	0	133,153	133,153	794	0	133,947
GRV Commercial	0.10300	15	256,479	26,417	0	0	26,417	26,417	0	0	26,417
GRV Town Rural	0.10300	12	138,888	14,305	0	0	14,305	14,305	0	0	14,305
GRV Other Town	0.10300	8	33,386	3,439	0	0	3,439	3,439	0	0	3,439
Unimproved value											
UV Rural Farmland	0.00780	221	141,021,718	1,099,969	0	0	1,099,969	1,100,393	350	0	1,100,743
Sub-Total		390	142,743,215	1,277,284	0	0	1,277,283	1,277,707	1,144	0	1,278,851
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	793	44	268,898	34,896	0	0	34,896	34,892	0	0	34,892
GRV Commercial	793	17	65,465	13,483	0	0	13,483	13,481	0	0	13,481
GRV Town Rural	793	15	36,979	11,897	0	0	11,897	11,895	0	0	11,895
GRV Other Town	232	19	7,807	4,404	0	0	4,404	4,408	0	0	4,408
Unimproved value											
UV Rural Farmland	793	66	3,733,182	52,345	0	0	52,345	52,338	0	0	52,338
UV Commercial	793	4	400	3,172	0	0	3,172	3,172	0	0	3,172
UV Town Rural	793	4	92,000	3,172	0	0	3,172	3,172	0	0	3,172
UV Mining	232	10	57,675	2,318	0	0	2,318	2,320	0	0	2,320
Sub-total		179	4,262,406	125,687	0	0	125,687	125,678	0	0	125,678
Amount from general rates							1,402,970	1,403,385	1,144	0	1,404,529
Ex-gratia rates							45,000				47,623
Total general rates							1,447,970				1,452,152

KEY INFORMATION



Asset Ref.	Asset description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
	Ride On Mower - Cox 9008E (P042)	0	1,000	1,000	0	0	0	0	0
	Dual Cab 4x2; D002; Team Leader	23,000	18,000	0	(5,000)	0	0	0	0
	Single Cab - Light Utility - 1GIL668	951	12,000	11,049	0	0	0	0	0
Other property and services									
	Passenger Vehicle; MWA	41,100	40,000	0	(1,100)	0	0	0	0
	Passenger Vehicle; CEO	50,955	50,000		(955)	0	60,909	0	0
	Passenger Vehicle; MCCS	39,668	40,000	332	0	0	0	0	0
		155,674	161,000	12,381	(7,055)	0	60,909	0	0



Processing of disposal of CEO (D0) vehicle transaction has not yet been processed via the Asset Register, pending staff training.

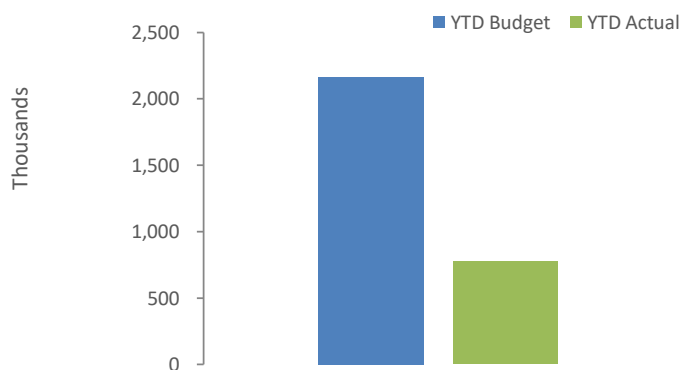
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	267,000	267,000	96,914	74,280	(22,634)
Plant and equipment	396,500	396,500	304,000	67,383	(236,617)
Infrastructure - roads	1,978,412	1,978,412	1,398,159	598,515	(799,644)
Infrastructure - other	367,000	367,000	363,750	34,867	(328,883)
Payments for Capital Acquisitions	3,008,912	3,008,912	2,162,823	775,045	(1,387,778)
Total Capital Acquisitions	3,008,912	3,008,912	2,162,823	775,045	(1,387,778)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,815,757	1,815,757	1,233,582	559,531	(674,051)
Other (disposals & C/Fwd)	161,000	161,000	50,000	60,909	10,909
Cash backed reserves					
Plant Replacement Reserve	120,000	120,000	0	0	0
Sewerage Asset Preservation Reserve	47,000	47,000	0	0	0
Land & Building Reserve	150,000	150,000	0	0	0
Emergency Reserve	10,000	10,000	0	0	0
Swimming Pool Reserve	40,521	40,521	0	0	0
Recreation Reserve	92,000	92,000	0	0	0
Contribution - operations	572,634	572,634	879,241	154,605	(724,636)
Capital funding total	3,008,912	3,008,912	2,162,823	775,045	(1,387,778)

SIGNIFICANT ACCOUNTING POLICIES

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.



Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
Land and Buildings							
BC044	Sports Recreation Centre - Building (Capital)	72,000	72,000	53,750	23,229	30,521	In progress.
OC012	Short Stay Accommodation Caravan Bay Extension	0	0	0	(31)	31	Costing to be reviewed.
BC058	Building - Building (Capital)	150,000	150,000	0	0	0	Project may be deferred to FY23. To be assessed with the Budget Review.
BC001	Administration Office - Building (Capital)	45,000	45,000	43,164	51,082	(7,918)	Project Complete - Over budget.
	Total	267,000	267,000	96,914	74,280	22,634	
Plant & Equipment							
PE201	Cemetery Grave Shoring Box	10,000	10,000	0	0	0	
PE109	Modifications to D004 Mitsubishi Truck	15,000	15,000	0	0	0	
PE111	Side Tipper	103,000	103,000	103,000	0	103,000	Quotes are currently being obtained.
PE206	Ride On Mower	5,000	5,000	0	0	0	
PE207	Mower Digga - Refurbishment	5,000	5,000	5,000	5,000	0	Complete.
PE208	Fuel Tank Trailer - 2,000 Litre Size	6,500	6,500	6,500	0	6,500	In progress.
PE106	Light Vehicle CEO	60,000	60,000	60,000	62,383	(2,383)	Complete - Over budget. Trade in \$11k higher than Budget.
PE205	Light Vehicle - MCCS	52,500	52,500	0	0	0	
PE100	Diesel Fuel Bowser - Shire Depot	10,000	10,000	0	0	0	
PE104	Utility Tipper 4x2 Construction	35,000	35,000	35,000	0	35,000	
PE105	Dual Cab 4x2 Team Leader	42,000	42,000	42,000	0	42,000	
PE204	Light Plant Vehicle - Manager Works & Assets	52,500	52,500	52,500	0	52,500	Unlikely to occur in FY22 and to be carried forward to FY23.
	Total	396,500	396,500	304,000	67,383	236,617	
Infrastructure - Roads							
R2R004	Hindmarsh Road (R2R)	141,724	141,724	141,724	156,712	(14,988)	Project Complete - Final Invoices pending.
R2R025	Dowerin-Koorda Road (R2R)	85,505	85,505	58,492	1,889	56,603	Anticipated completion date Feb/March 22.
R2R046	Sanders Road (R2R)	119,700	119,700	116,200	142,150	(25,950)	Project Complete - Over budget.
RRG183	Dowerin-Meckering Road (RRG) SLK11.36 to SLK13.44	82,535	82,535	55,000	48,496	6,504	In progress.
RRG183A	Dowerin-Meckering Road (RRG) SLK13.82 to SLK16.13	382,032	382,032	382,032	209,967	172,065	In progress.
WFN182A	WSFN Dowerin-Kalannie Road SLK27.28 to SL41.70 - Preliminary Works Including Geotechnical	50,314	50,314	25,258	1,600	23,658	Order issued, it is anticipated that project will commence in Feb 22.
WFN182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	212,150	106,325	716	105,609	Contract awarded and works to commence in Mar 22.
WFN182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	126,802	124,302	34,070	90,232	Anticipated completion date May 22.
WFN182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	777,650	388,826	2,600	386,226	Stabilisation quotes received. Expected commencement in Mar 22.
	Total	1,978,412	1,978,412	1,398,159	598,515	799,644	
Infrastructure - Other							
OC002	Waste Facility Perimeter Fencing	0	0	0	2,226	(2,226)	Costing to be reviewed.
OC014	Dowerin Waste Facility - CELL	10,000	10,000	6,750	409	6,341	Fencing for CELL still to be purchased and constructed.
OC102	Information Bays	0	0	0	235	(235)	Costing to be reviewed.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	45,000	45,000	45,000	0	45,000	Anticipated commencement April/May 22.
OC003	Town Oval Reticulation Upgrade (Inc Dam)	285,000	285,000	285,000	7,078	277,922	Anticipated commencement Feb 22.
OC007	Main Street Improvements	0	0	0	155	(155)	Costing to be reviewed.
OC010	Tin Dog Walk Stage 2	9,000	9,000	9,000	1,500	7,500	To be completed in Q4 2022.
OC004	Entrance/Streetscape Project - SSA & DCC	18,000	18,000	18,000	23,263	(5,263)	Project Complete - Over budget.
	Total	367,000	367,000	363,750	34,867	328,883	
TOTALS		3,008,912	3,008,912	2,162,823	775,045	1,387,778	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		1 July 2021	Original Budget	Actual	Original Budget	Current Budget	Actual	Original Budget	Current Budget	Actual	Original Budget	Current Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing												
Government Regional Officer Housing	100	254,839	0	5,305	10,704	10,704	249,534	244,135	244,135	4,549	9,003	9,003
Recreation and culture												
Dowerin Community Club	97	75,905	0	37,579	75,916	75,916	38,326	(11)	(11)	0	2,337	2,337
Dowerin Swimming Pool	101	162,815	0	9,506	18,497	18,497	153,309	144,318	144,318	0	4,801	4,801
DEM Interest Free Swimming Pool Loan		45,000	0	0	10,000	10,000	0	35,000	35,000	0	0	0
Transport												
Multi Tyre Roller	103	150,618		10,340	20,723	20,723	140,278	129,895	129,895	666	926	1,289
Smooth Drum Tyre Roller	104	150,000		9,123	18,284	18,284	140,877	131,716	131,716	588	793	1,137
Economic services												
Short Stay Accommodation	99	648,580	0	16,403	33,063	33,063	632,177	615,517	615,517	10,183	20,108	20,108
Total		1,487,757	0	88,255	187,187	187,187	1,354,502	1,300,570	1,300,570	15,985	37,968	38,675
Current borrowings		187,187					98,942					
Non-current borrowings		1,300,570					1,255,560					
		1,487,757					1,354,502					

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Budget did not provide for any new borrowing during the year.

KEY INFORMATION

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**FINANCING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$	\$	\$	\$
Employee Entitlement Reserve	77,767	20,583	97	97	0	0	98,350	77,864.00
Plant Replacement Reserve	195,176	51,206	245	245	(120,000)	0	126,382	195,421.00
Sewerage Asset Preservation Reserve	1,069,074	88,235	1,339	1,339	(47,000)	0	1,110,309	1,070,413.00
Information Technology Reserve	39,307	295	49	49	0	0	39,602	39,356.00
Land & Building Reserve	346,803	2,578	435	435	(150,000)	0	199,381	347,238.00
Emergency Reserve	10,000	0	13	13	(10,000)	0	0	10,013.00
Swimming Pool Reserve	30,294	10,227	38	38	(40,521)	0	0	30,332.00
Recreation Reserve	205,800	1,544	258	258	(92,000)	0	115,344	206,058.00
Community Housing Reserve	59,915	449	75	75	0	0	60,364	59,990.00
Economic Reserve	66,870	502	84	84	0	0	67,372	66,954.00
Bowling Green Reserve	107,084	10,803	134	134	0	0	117,887	107,218.00
Tennis Court Reserve	52,050	6,390	65	65	0	0	58,440	52,115.00
Depot Reserve	10,000	10,075	13	13	0	0	20,075	10,013.00
Waste Reserve	10,000	10,075	13	13	0	0	20,075	10,013.00
	2,280,140	212,962	2,858	2,858	(459,521)	0	2,033,581	2,282,998

KEY INFORMATION

Interest of \$2.8k received in December 2021 will be added to Reserve Funds Equity in January 2022.

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 28 February 2022
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		704,013	0	(651,366)	52,648
Total unspent grants, contributions and reimbursements		704,013	0	(651,366)	52,648
Provisions					
Annual leave		124,616	0	0	124,616
Long service leave		47,229	0	0	47,229
Total Provisions		171,845	0	0	171,845
Total other current assets		875,858	0	(651,366)	224,493
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Operating grants, subsidies and contributions revenue				
	Original Budget Revenue	YTD Budget	Current Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$
Operating grants and subsidies					
General purpose funding					
GEN PUR - Financial Assistance Grant - General	471,225	353,418	471,225	0	339,892
GEN PUR - Financial Assistance Grant - Roads	314,310	214,023	314,310	0	214,022
GEN PUR - Grant Funding	99,443	99,443	99,443	0	0
Law, order, public safety					
ESL BFB - Operating Grant	31,200	13,500	31,200	0	16,589
Education and welfare					
AGED OTHER - Grant Funding - CHSP	222,917	167,188	222,917	0	222,916
WELFARE - Grants	8,000	3,500	8,000	0	0
AGED OTHER - Grant Funding - HCP	304,365	202,912	304,365	0	115,249
Recreation and culture					
OTH CUL - Grants - Other Culture	7,850	0	7,850	0	0
Transport					
ROADC - Other Grants - Flood Damage	4,428,724	3,700,000	4,428,724	0	2,865,691
ROADM - Direct Road Grant (MRWA)	143,000	143,000	143,000	0	143,999
ROADC - Other Grants - Roads/Streets	0	0	0	0	5,745
Economic services					
TOUR - Grants	2,500	1,664	2,500	0	0
Other property and services					
UNCLASS - Unclassified Income - GST Inclusive	0	0	0	0	161
ADMIN - Reimbursements	0	0	0	0	1,412
PWO - Other Reimbursements	0	0	0	0	2,114
POC - Reimbursements	0	0	0	0	932
SAL - Reimbursement - Parental Leave	0	0	0	0	24,160
	6,033,534	4,898,648	6,033,534	0	3,952,945
Operating contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	4,000	0	4,000	0	0
MEMBERS - Reimbursements	4,000	4,000	4,000	0	427
General purpose funding					
Law, order, public safety					
OLOPS - Contributions & Donations	4,000	4,000	4,000	0	4,000
Education and welfare					
AGED OTHER - Contributions	500	328	500	0	136
WELFARE - Contributions & Donations	1,000	664	1,000	0	0
Housing					
OTH HOUSE - Rental Reimbursements	5,000	2,500	5,000	0	22,553
Community amenities					
ENVIRON - Reimbursements	0	0	0	0	1,364
Recreation and culture					
REC - Contributions & Donations	8,000	0	8,000	0	3,198
REC - Reimbursements - Other Recreation	6,000	4,000	6,000	0	(860)
HERITAGE - Contributions & Donations	1,000	0	1,000	0	0
OTH CUL - Contributions & Donations - Other Culture	5,600	5,600	5,600	0	0
Transport					
ROADM - Street Lighting Subsidy	3,000	2,000	3,000	0	0
Economic services					
TOUR - Contributions & Donations	2,500	1,250	2,500	0	0
TOUR - Reimbursements	0	0	0	0	1,314
Other property and services					
POC - Fuel Tax Credits Grant Scheme	0	0	0	0	6,790
	44,600	24,342	44,600	0	38,921
TOTALS	6,078,134	4,922,990	6,078,134	0	3,991,866

Non operating grants, subsidies and contributions revenue				
	Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$
Non-operating grants and subsidies				
Recreation and culture				
Rec - Contributions & Donations	70,000	70,000	70,000	0
Transport Funding				
RRG Roadc - Regional Road Group Grants (Mrwa)	309,711	309,711	250,000	123,884
R2R Roadc - Roads To Recovery Grant	346,928	346,928	173,464	0
WSFN Roadc - Other Grants - Roads/Streets	1,089,118	1,089,118	740,118	435,647
TOTALS	1,815,757	1,815,757	1,233,582	559,531

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 14
BUDGET AMENDMENTS**

There have been no amendments to original budget since budget adoption.

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
	Budgeted Closing surplus					0	0
							0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(3,573)	(89.33%)		Within Variance
General purpose funding	(123,688)	(5.68%)		Within Variance
Law, order and public safety	2,407	11.38%		Within Variance
Health	2,538	240.34%		Within Variance
Education and welfare	(32,657)	(8.60%)		Within Variance
Housing	(4,849)	(4.89%)		Within Variance
Community amenities	(21,382)	(7.63%)		Within Variance
Recreation and culture	(3,282)	(12.78%)		Within Variance
Transport	(833,732)	(21.59%)	☹️ Timing	Flood damage grant revenue \$834k lower than YTD budget. This is a timing issue with funds claimed as expenditure milestones are met. Staff will review these with the budget review.
Economic services	18,944	15.67%	😊 Permanent	Caravan/STA revenue \$14k higher than YTD budget - will be considered as part of the budget review.
Other property and services	67,573	184.99%	😊 Permanent	Higher YTD budget to actual for parental leave receipts \$24k, Unclassified Income \$43k higher than YTD budget (including FBT refund and insurance reimbursements). These items will be addressed with the budget review, but in the main are offset by expenditure.
Expenditure from operating activities				
Governance	44,497	15.01%	😊 Timing	Audit fees are \$35k lower due to the recent finalisation of the 20/21 audit. Insurance expense are \$21k higher than YTD budget, being offset by generally lower expenditure to YTD budget in the Governance area. These will be re-assessed with the budget review.
General purpose funding	(1,706)	(1.41%)		Within Variance
Law, order and public safety	(9,612)	(10.73%)		Within Variance
Health	2,940	17.96%		Within Variance
Education and welfare	103,158	27.26%	😊 Timing	Aged Care expenses are \$88k lower than YTD budget, Welfare programs are \$18k lower than YTD budget. Staff will review these costs with the budget review.
Housing	14,169	7.82%		Within Variance
Community amenities	37,492	12.98%	😊 Timing	Sanitation (Waste & Refuse site) expenses are \$20k lower than YTD budget. There is also general under expenditure of less than \$10k in Sewerage, Planning & Public toilets maintenance expenditure. It is
Recreation and culture	30,974	4.73%		Within Variance
Transport	493,292	10.94%	😊 Timing	Flood Damage expenses are \$501k lower than YTD budget. This is considered a timing issue and is likely to even out during the year.
Economic services	15,066	4.43%		Within Variance
Other property and services	(319,163)	(611.45%)	☹️ Timing	Public Works & Plant Overheads under recovered to YTD budget by \$238k, Admin Overheads under-recovered \$47k to YTD budget. As recovery budgets in these areas are evenly spread over 12 months, it is anticipated that these are timing variances. Paid parental leave of \$25k was not budgeted but is offset by revenue. Staff will re-assess these costs and recoveries as part of the budget review process.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(674,051)	(54.64%)	☹️ Timing	Refer Note 13 for details. Roads funding to be invoiced as milestones are met.
Proceeds from disposal of assets	10,909	21.82%	😊 Permanent	Proceeds from trade on Prado higher than budget.
Payments for property, plant and equipment and infrastructure	1,387,778	64.17%	😊 Timing	Capital projects & purchases still to occur. Refer to Note 8 for variance explanation. These will be assessed with the budget review.
Financing activities				
Proceeds from new debentures	0	0.00%		
Transfer from reserves	0	0.00%		
Repayment of debentures	0	0.00%		
Transfer to reserves	0	0.00%		
Brought Forward Surplus				
Opening funding surplus / (deficit)	(788,302)	(38.20%)	☹️ Timing	The open funding position has been confirmed with the finalisation of the FY21 Audit. The majority of this change relates to unspent grants being brought to account on 30th June 2021 as a liability. This will be a matter addressed with the budget review.



Shire of Dowerin
List of Payments For The Period Ending 28 February 2022

Last EFT No: EFT9518

Chq/EFT	Date	Name	Description	Amount
EFT9519	02/02/2022	Avon Valley Windscreens	Ford Ranger D002 - Supply & Fit New Front Windscreen	\$ 555.50
EFT9520	02/02/2022	Wayne Allsopp	Councillor Payment - 4x Council Meetings & 1x Committee Meeting	\$ 875.00
EFT9521	02/02/2022	BriJarCass Security Pty Ltd	Contract Cleaning Services 10 January to 23 January 2022	\$ 3,201.00
EFT9522	02/02/2022	Darrel Peter Hudson	Councillor Payment - 7x Council Meetings, 5x Committee Meetings and 50% President's Allowance (4/6 Months)	\$ 4,725.00
EFT9523	02/02/2022	Len Holberton	Councillor Payment - 2x Council Meetings & 1x Committee Meeting	\$ 475.00
EFT9524	02/02/2022	JR & NP McMorran	Councillor Payment - 4x Council Meetings & 2x Committee Meetings	\$ 950.00
EFT9525	02/02/2022	AJ Metcalf	Councillor Payment - 6x Council Meetings	\$ 1,200.00
EFT9526	02/02/2022	Startrack Express	Freight - Anchor Stud with Nuts	\$ 57.10
EFT9527	02/02/2022	Jason Sewell	Councillor Payment - 7x Council Meetings	\$ 1,400.00
EFT9528	02/02/2022	RI Trepp	Councillor Payment - 7x Council Meetings, 2x Committee Meetings & 50% President's Allowance (2/4 Months)	\$ 3,400.00
EFT9529	02/02/2022	Beverley Ward	Councillor Payment - 6x Council Meetings, 3x Committee Meetings & 50% Deputy's Allowance	\$ 2,362.50
EFT9530	02/02/2022	Xenex Systems Pty Ltd	Administration Office Telephone Usage & Service Charges January 2022	\$ 454.25
EFT9531	09/02/2022	Avon Waste	REFUSE; Waste Collection - Rubbish & Recycling 2 Fortnights January 2022	\$ 4,709.51
EFT9532	09/02/2022	Ampac Debt Recovery (WA) Pty Ltd	Rates - Debt Collection Expense January 2022	\$ 582.00
EFT9533	09/02/2022	Child Support Agency	Payroll Deductions/Contributions	\$ 28.73
EFT9534	09/02/2022	Advanced Traffic Management (Cashflow Finance)	Dowerin Meckering Road RRG - Supply Traffic Control for Road Construction Project January 2022	\$ 20,094.25
EFT9535	09/02/2022	Accwest Pty Ltd	Financial Assistance November 2021 to January 2022 - Financial Reports for Council & Audit Queries Relating to the 2020-2021 Financial Statements	\$ 10,296.00
EFT9536	09/02/2022	Allion Partners	DFES Telecommunications Tower on Pickering Road - Professional Fees for New Telecommunications Licence	\$ 3,363.50
EFT9537	09/02/2022	Courtney Begley	HCP Purchase -DA & Travel for Various Package Clients (Covered by Funding)	\$ 435.80
EFT9538	09/02/2022	BOC Limited	Consumables - Oxygen & Acetylene Cylinder Rental 29 December to 28 January 2022	\$ 44.26
EFT9539	09/02/2022	Blacksmithing Association Of Western Australia	Lost Trades Day Minnivale - Demonstration of Blacksmithing	\$ 250.00



Shire of Dowerin
List of Payments For The Period Ending 28 February 2022

EFT9540	09/02/2022 Boss Health Group	Contract EHO Services - Completion of Dowerin Annual LG Sewerage & Portable Water Services and ABS Reporting for the Water Supply & Sewerage Services Survey	\$ 1,092.25
EFT9541	09/02/2022 BrijarCass Security Pty Ltd	Contract Cleaning Services 27 December 2021 to 7 January 2022	\$ 2,227.50
EFT9542	09/02/2022 Commercial Hotel Dowerin	Refreshments for January Council Meeting	\$ 60.00
EFT9543	09/02/2022 Country Copiers	Admin Multicopier - Colour Copier Service & Meter Reading 6 October 2021 to 31 January 2022	\$ 2,231.53
EFT9544	09/02/2022 Mitchell Collard	Reimbursement - Electricity Usage & Service Charges 7 December 2021 to 31 January 2022 for Emergency Tower	\$ 154.97
EFT9545	09/02/2022 Daimler Trucks Perth	Mitsubishi Truck D003 - Carry Out 240,000km Service and Repair Air Leak Driver Seat	\$ 8,682.70
EFT9546	09/02/2022 Dowerin Gourmet Butchershop	Australia Day - Supply Meat for Breakfast	\$ 530.50
EFT9547	09/02/2022 Dowerin Men's Shed	Refuse Site Maintenance - Management of Tip Site as per Agreement - Sundays January 2022	\$ 1,000.00
EFT9548	09/02/2022 Edwina Forward Engraving	Australia Day - 2022 Plaque for Citizen of the Year Honour Wall	\$ 71.50
EFT9549	09/02/2022 Fire Response Pty Ltd	Dowerin and Minnivale Bushfire Brigades - Purchase of 2 x K2 Thermal Imaging Cameras, In-truck Chargers and Cases	\$ 5,841.00
EFT9550	09/02/2022 GHD Pty Ltd	AGRN903 Flood Damage Repairs - On-site Supervision of Civic Works, Travel, Meals & Accommodation	\$ 55,078.17
EFT9551	09/02/2022 Great Southern Fuel Supplies	Diesel Stock - Supply 10,000Lt of Diesel & Delivery to Shire Depot	\$ 15,455.00
EFT9552	09/02/2022 Holberton Earthmoving	AGRN903 Flood Damage Repairs - Rabbit Proof Fence & Amery-Benjabbering Road, McHugh Road - Installation of New Culverts, CAT Grader D010 - Pick Up Maintenance Grader and RRG Dowerin-Meckering Road - Supply Wet Hire of Grader, Semi Water Truck and Road Train Side Tipper	\$ 292,454.53
EFT9553	09/02/2022 Johns Building Supplies	Dowerin Community Club - Supply Materials for Temporary Works	\$ 1,494.49
EFT9554	09/02/2022 Koorda Ag Parts	HCP Garden Home Maintenance - General Tidy Up and Remove Waste (Covered by Funding)	\$ 808.50
EFT9555	09/02/2022 Marketforce	Recruitment - Advertising for Community Development Officer & Construction Team Leader in the West Australian	\$ 1,097.80
EFT9556	09/02/2022 Mayday Earthmoving	Dowerin-Meckering Road RRG183A - 18 Days Dry Hire of Komatsu Loader & Smooth Drum Roller Dry Hire for Works	\$ 8,692.75
EFT9557	09/02/2022 Mad Cow Entertainment	Welcome to Dowerin Event - 3 Hours Mini Golf & Water Slide and Delivery	\$ 1,540.00
EFT9558	09/02/2022 5Rivers Plumbing & Gas	SSA Unit 6 - Replace Board & Re-program HWU, Field Days Office - Replace Flexi Hose to Fix Leaking CWDU and SSA Unit 4 - Investigate Smell & Remove Items Stuck in Waste Pipe	\$ 1,150.54
EFT9559	09/02/2022 R B Motors Pty Ltd	Ford Ranger D002 - Supply 1x Handle & Freight	\$ 98.85
EFT9560	09/02/2022 Rural Infrastructure Services	WSFN Dowerin-Kalannie Road - Cement Stabilization and Bitumen Specifications	\$ 1,760.00



Shire of Dowerin
List of Payments For The Period Ending 28 February 2022

EFT9561	09/02/2022 Rural Ranger Services	Relief Ranger Services January 2022	\$ 299.60
EFT9562	09/02/2022 Resonline Pty Ltd	SSA - Monthly Room Manager Fee January 2022	\$ 220.00
EFT9563	09/02/2022 Startrack Express	3/13 Memorial Avenue - Freight for Blinds	\$ 78.83
EFT9564	09/02/2022 Stabilco Pty Ltd	RRG Dowerin Meckering Road - Cement Stabilisation, Mobilisation & Demobilisation of Machinery	\$ 109,290.86
EFT9565	09/02/2022 Swan Lock Services	2/18 Memorial Avenue - Supply and Repair Various Locks	\$ 1,473.20
EFT9566	09/02/2022 A E & K M Spark	Dowerin-Meckering Road - Hire of Road Train for Gravel Supply	\$ 3,960.00
EFT9567	09/02/2022 Seek Limited	Recruitment - Seek Ad for Construction Team Leader/Final Trim Grader Operator Re-Advertised	\$ 302.50
EFT9568	09/02/2022 Shred-X Pty Ltd	Admin - Collection & Shredding of 1x Red Document Bin	\$ 94.77
EFT9569	09/02/2022 Telstra	Telephone Usage & Service Charges January 2022 - MCCS Mobile & Tablet and Teltonika 4G Failover, CEO iPad & Mobile, Swimming Pool Mobile, SSA Mobile, Dowerin Fire Shed Night Hark and Depot Mobiles & MWA iPad	\$ 710.87
EFT9570	09/02/2022 Toll IPEC Pty Ltd	Freight - Water Sampling	\$ 11.01
EFT9571	09/02/2022 Telly's Auto Electrical & Air-Conditioning	D003 Mitsubishi Truck - Replace Evaporator Core & Ford Ranger D002 - Air-conditioning Repairs	\$ 1,048.80
EFT9572	09/02/2022 Total Tools Midland	Consumables - Anchor Stud With Nuts & Anchor Chemical	\$ 128.65
EFT9573	09/02/2022 Tin Dog General Store	Australia Day - Supply Refreshments for Breakfast, Admin - Milk and Tea & Council Road Tour - Pallet of Water Bottles	\$ 233.05
EFT9574	09/02/2022 VTP Engineering	Dowerin Community Club - Inspection and Structural Assessment of the Ceiling Structure	\$ 1,650.00
EFT9575	09/02/2022 Veris	Dowerin Meckering Rd - Supply Survey Set Out For SLK 13.82 - 16.13	\$ 4,988.50
EFT9576	09/02/2022 Westrac Equipment	1GQR512 Skid Steer - Attend & Repair Skid Steer In Limp Mode - Catalyst Fault	\$ 2,028.80
EFT9577	09/02/2022 Wheatbelt Engineering & Crane Hire	RRG Dowerin-Meckering Road - Crane Hire to Lift Water Tank	\$ 275.00
EFT9578	09/02/2022 WA Country Chemist	HCP Purchases - Purchase Pull Ups & 100mm Toilet Seat Raiser for Various Clients (Covered by Funding)	\$ 545.30
EFT9579	09/02/2022 Wallis Computer Solutions	Admin IT - Microsoft License Premium License Pro Rata 6 Months for WAO Relief	\$ 209.10
EFT9580	23/02/2022 Linley Dreghorn	Reimbursement - Refreshments for Councillor Road Tour	\$ 51.90
EFT9581	23/02/2022 Asphalt in a Bag	Consumables - 50x 20kg Bags of Asphalt	\$ 1,787.50
EFT9582	23/02/2022 Boekeman Machinery	Toyota Hilux D02 - Carry Out 50,000km Service and Mulcher - Supply Battery	\$ 699.42
EFT9583	23/02/2022 Tutt Bryant Equipment	Mustang Skid Steer - Supply Control Cable	\$ 370.24
EFT9584	23/02/2022 Courtney Begley	HCP Purchase -DA & Travel for Various Package Clients (Covered by Funding)	\$ 1,220.50
EFT9585	23/02/2022 G F Begley & Son	HCP Purchase -DA & Travel for Various Package Clients (Covered by Funding)	\$ 1,018.80



Shire of Dowerin
List of Payments For The Period Ending 28 February 2022

EFT9586	23/02/2022 Begg Consulting Pty Ltd	Dowerin Home Care - Consultation Support on Completing the Improved Payment Administration Transitional Support Grant Application	\$	544.50
EFT9587	23/02/2022 BrijarCass Security Pty Ltd	Contract Cleaning Services 24 January to 6 February 2022	\$	3,795.00
EFT9588	23/02/2022 Contract Aquatic Services	Swimming Pool - Monthly Contract Fee January & February 2022, Additional Hours VacSwim 17 to 23 December 2022 & Pool Chemicals	\$	33,742.50
EFT9589	23/02/2022 C & F Building Approvals	Provision of Building Services (as per SA01-2020) - January 2022	\$	440.00
EFT9590	23/02/2022 Cody Express Transport	Dowerin Community Club - Freight for Temporary Works, Mustang Skid Steer - Freight for Door & Seal and Admin Office - Freight for Materials for Bathroom Renovation	\$	198.00
EFT9591	23/02/2022 Landgate	Rates - Mining Tenements Minimum Charge	\$	41.30
EFT9592	23/02/2022 Dowerin Bulk Transport Pty Ltd	PWO - Supply 9kg Gas Bottle Change Over	\$	36.00
EFT9593	23/02/2022 Dowerin Tyre & Exhaust	Hilux Ute D02 - Supply And Fit 4x Bridgestone and D005 Hino Truck - Repair Puncture	\$	1,570.00
EFT9594	23/02/2022 Dowerin & Districts Farm Shed	Depot - Supply New Grinder Pump, RRG Dowerin-Meckering Road - Supply Rapid Set Concrete and Fence Droppers, SSA - Washing Powder & Milk, Rec Centre Capital - Supply Painting Materials and January Materials Under \$50 per Transaction	\$	2,667.15
EFT9595	23/02/2022 Dowerin Gourmet Butchershop	PWO Expenses - Supply Meat for Staff BBQ & \$100 Gift Voucher for L. Bear Farewell & Welcome to Dowerin Event - Catering	\$	222.93
EFT9596	23/02/2022 Dowerin Community Club	Welcome to Dowerin - Ice Creams and Juice	\$	69.35
EFT9597	23/02/2022 Department of Fire and Emergency Services	Emergency Services Levy Quarter 3 Payment 2021-2022	\$	15,074.40
EFT9598	23/02/2022 Holberton Earthmoving	AGRN903 Flood Damage Repairs - Windsor, Rabbit Proof Fence, Old Koorda, Metcalf, McHugh, Fifty Four Gate West, Cunderdin-Minnivale, Amery-Benjaberring Road & RRG Dowerin-Meckering Road - Watercart Wet Hire	\$	269,170.00
EFT9599	23/02/2022 Johns Building Supplies	Administration Office - Materials for Bathroom Renovation	\$	393.13
EFT9600	23/02/2022 Lite N' Easy	HCP Purchase - 2 Fortnightly Pickups (Covered by Funding)	\$	117.63
EFT9601	23/02/2022 Little Feet Big Hearts	Welcome to Dowerin Event - Supply Rocky the Pony for Rides	\$	500.00
EFT9602	23/02/2022 Local Government Professional	LG Professionals Australia Bronze Membership 21/22	\$	550.00
EFT9603	23/02/2022 Morris Pest & Weed Control Pty Ltd	Spider/Ant Control to Shire Properties - Residential and Commercial	\$	4,793.25
EFT9604	23/02/2022 Mayday Earthmoving	RRG Dowerin-Meckering Road - Demobilisation of Hire Loader	\$	550.00
EFT9605	23/02/2022 Puma Dowerin	PWO Expenses - 2x Bags of Ice for L. Bear's Farewell BBQ	\$	11.00
EFT9606	23/02/2022 Perth Laundry Equipment	SSA - Washing Machine & Dryer Hire 22 February to 21 March 2022	\$	419.46
EFT9607	23/02/2022 Startrack Express	PWO Freight - Manual Handling Fee	\$	41.80
EFT9608	23/02/2022 Georgie Sadler	Welcome to Dowerin Event - Music Entertainment	\$	350.00
EFT9609	23/02/2022 Telstra	Telephone Usage & Service Charges to 9 February 2022 - TIMS Fire Mobile	\$	167.86



Shire of Dowerin
List of Payments For The Period Ending 28 February 2022

EFT9610	23/02/2022 Toll IPEC Pty Ltd
EFT9611	23/02/2022 Tin Dog General Store
EFT9612	23/02/2022 WA Country Chemist
EFT9613	23/02/2022 W Squared Pty Ltd T/A BHW Consulting
EFT9614	23/02/2022 Wallis Computer Solutions

Last Cheque No: 10962

10963	09/02/2022 Shire of Dowerin
10964	09/02/2022 LG Hagboom
10965	09/02/2022 Synergy
10966	09/02/2022 Water Corporation
10967	24/02/2022 LGRCEU
10968	24/02/2022 Synergy
10969	24/02/2022 Water Corporation

Last Direct Debit No: 11579

DD11588.1	03/02/2022 Shire of Dowerin - Visa Card Payments
DD11597.1	21/02/2022 Puma Energy
DD11586.1	02/02/2022 Precision Administration Services Pty Ltd
DD11601.1	16/02/2022 Precision Administration Services Pty Ltd
130889	01/02/2022 Bank Fee
130889	24/02/2022 Bank Fee
130889	28/02/2022 Bank Fee
130889	28/02/2022 Bank Fee
130889	02/02/2022 Bank Fee

Library - Freight to Distribution State Library	\$ 24.93
PWO Expenses - Refreshments for L. Bear's Farewell BBQ, Council Shop February 2022, Admin - Coffee and Welcome to Dowerin Event - Catering	\$ 228.39
HCPL4 - Molicare Pull Ups - G. Begley (Covered by Funding)	\$ 327.60
2021 Local Law Review - Prepare Report to Council for Adoption	\$ 660.00
Admin IT - Microsoft Office 365 Project Plan 3 for MCCA (Pro Rata)	\$ 97.90
	\$ 930,483.26
Payroll Deductions/Contributions	\$ 300.00
Councillor Payment - 5x Council Meetings & 1x Committee Meeting	\$ 1,075.00
Electricity Usage & Service Charges 25 December 2021 to 24 January 2022 - Street Lighting & Info Bays	\$ 2,668.58
Water Usage & Service Charges 18 November to 27 January 2022 - Turriff Road Standpipe for Flood Damage Repairs	\$ 11,298.06
Payroll Deductions/Contributions	\$ 41.00
Electricity Usage & Service Charges 20 January to 16 February 2022 - SSA	\$ 1,109.81
Water Usage & Service Charges 3 December 2021 to 9 February 2022 - All Shire Buildings, Info Bays, Ovals, Field Days Site, Depot & Standpipes (Flood Damage Repairs & Shire Road Projects Inflated Standpipe Bills)	\$ 42,452.66
	\$ 58,945.11
NAB Business Visa - January 2022	\$ 2,974.81
Petrol Usage January 2022	\$ 475.44
Superannuation - PPE 1.02.2022	\$ 6,544.78
Superannuation - PPE 15.02.2022	\$ 6,164.60
Merchant Fees	\$ 454.98
NAB Connect Fee	\$ 22.49
BPAY Charge	\$ 24.18
Bank Fee	\$ 57.80
NAB Connect Fee	\$ 42.49
	\$ 13,311.32



Shire of Dowerin
List of Payments For The Period Ending 28 February 2022

\$ 1,006,189.94

\$ 930,483.26 EFT9330 to EFT9445
\$ 58,945.11 Cheque 10963 to 10969
\$ 2,974.81 Direct Debit 11588: Credit Card Payment: January 2022
\$ 475.44 Direct Debit 11597: Puma Energy: Fuel: January 2022
\$ 12,709.38 Direct Debit 11586 & 11601: Superannuation
\$ 601.94 130889: Bank Fees
\$ 1,006,189.94

\$ 44,559.69 PPE 1 February 2022 - Wages of Dowerin Home Care Partially Funded
\$ 40,477.64 PPE 15 February 2022 - Wages of Dowerin Home Care Partially Funded
\$ 85,037.33

\$ 1,091,227.27 Total Payments for February 2022 Including Payroll x2



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 29 January 2022 to 28 February 2022
Company Account No: 4557 0498 0002 7159
Facility Limit: \$16,000

Your Account Summary

Balance from previous statement	\$2,974.81 DR
Payments and other credits	\$2,974.81 CR
Purchases, cash advances and other debits	\$1,060.98 DR
Interest and other charges	\$27.00 DR
Closing Balance	\$1,087.98 DR

**YOUR DIRECT DEBIT PAYMENT OF \$1,087.98 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
07/03/2022 AS PER OUR AGREEMENT.**

059/04/20/MD-4733/S008163/I01 6325

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
3 Feb 2022	\$2,974.81 CR	DIRECT DEBIT PAYMENT	74557042033
Total for this Period:	\$2,974.81 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 498 594, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Bill Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3794-2934	MRS REBECCA LOUISE M	\$10,000	\$0.00	\$972.98	\$9.00	\$981.98
4557-0455-3810-8790	MR LES JOHN VIDOVICH	\$5,000	\$0.00	\$44.00	\$9.00	\$53.00
4557-0455-3822-0801	MR AARON GARTH WOOLD	\$5,000	\$0.00	\$44.00	\$9.00	\$53.00
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$2,974.81 CR	\$0.00	\$0.00	\$2,974.81 CR
			\$2,974.81 CR	\$1,060.98 DR	\$27.00 DR	\$1,886.83 CR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%

BE ON THE LOOKOUT FOR INVOICE SCAMS. CRIMINALS CAN CHANGE BANK ACCOUNT DETAILS ON A LEGITIMATE INVOICE TO AN ACCOUNT CONTROLLED BY SCAMMERS, OR MAKE A REQUEST BY PHONE OR EMAIL TO UPDATE BANK ACCOUNT DETAILS. ALWAYS CONFIRM ANY REQUESTS BY CONTACTING THE SUPPLIER ON A PHONE NUMBER YOU HAVE ON FILE. LEARN MORE AT NAB.COM.AU/SECURITY

**IF YOU'RE TRAVELLING OVERSEAS AND YOUR VISA CARD IS LOST OR
STOLEN AND YOU NEED TO ACCESS EMERGENCY CASH OR GET A
REPLACEMENT CARD, VISA'S GLOBAL CUSTOMER ASSISTANCE
SERVICES IS AVAILABLE 24 HOURS A DAY, SEVEN DAYS A WEEK.
FOR MORE INFORMATION VISIT:
NAB.COM.AU/EMERGENCYTRAVELASSISTANCE**

**HOW TO QUERY A TRANSACTION
IF A CHARGE IS INCORRECT, UNAUTHORISED OR FOR SOMETHING
NOT RECEIVED, YOU MAY BE ENTITLED TO A REFUND.
TO QUERY A CHARGE, CALL 13 10 12. A DELAY IN NOTIFYING NAB
MAY IMPACT NAB'S ABILITY TO QUERY A TRANSACTION ON YOUR
BEHALF. FOR MORE INFO, SEE NAB.COM.AU/QUERYATRANSACTION**



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, 7 days a week)

Cardholder Details

Cardholder Name: MRS REBECCA LOUISE MCCALL
Account No: 4557 0455 3794 2934
Statement Period: 29 January 2022 to 28 February 2022
Cardholder Limit: \$10,000

Transaction record for: MRS REBECCA LOUISE MCCALL

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
2 Feb 2022	\$775.00	EXETEL PTY LTD NORTH SYDNEY	Corporate Internet - Recurring Monthly Charge			2140220	74564722032
9 Feb 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC monthly Software Subscription - CDO			2130241	74069882039
11 Feb 2022	\$4.00	TLC Karawara Karawara	Members - 2x Sim Card kits for councillor iFacts			2040114	74249232042
14 Feb 2022	\$150.00	TELSTRA PREPAID MELBOURNE	Members - Data Recharge for Deputy's iPad			2040114	01152109070
17 Feb 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC Monthly Software Subscription - EGO			2140241	74069882047
28 Feb 2022	\$9.00	CARD FEE	NAB Visa Card Fee - R. McCall			2030211	74557042059
Total for this period	\$981.98		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature

Rebecca McCall R Trepp

Date:

4/3/22

059104/20/MD4734/S008165/016329

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, 7 days a week)

Cardholder Details

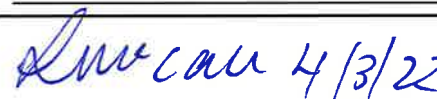
Cardholder Name: MR LES JOHN VIDOVICH
 Account No: 4557 0455 3810 8790
 Statement Period: 29 January 2022 to 28 February 2022
 Cardholder Limit: \$5,000

Transaction record for: MR LES JOHN VIDOVICH

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
9 Feb 2022	\$44.00	EASTERN HILLS CHAINS MUNDARING	Consumables - spark Plug for stihl Quick Cut saw			2140418	02183409891
28 Feb 2022	\$9.00	CARD FEE	NAB Visa Card Fee - L. Vidovich			2030211	74557042059
Total for this period	\$53.00		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: Date: 4/3/22
L. Vidovich 4/3/22

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, 7 days a week)

Cardholder Details

Cardholder Name: MR AARON GARTH WOOLDRIDGE
 Account No: 4557 0455 3822 0801
 Statement Period: 29 January 2022 to 28 February 2022
 Cardholder Limit: \$5,000

Transaction record for: MR AARON GARTH WOOLDRIDGE

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
25 Feb 2022	\$44.00	AUSPOST PO BOX MELBOURNE	Annual Renewal of Post Office Box to 31 March 2023			2140216	74813842055
28 Feb 2022	\$9.00	CARD FEE	NAB Visa Card Fee - A Wooldridge			2030211	74557042059
Total for this period	\$53.00		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: AW.Date: 4-3-22

AW.
RW call 4/3/22

Assessment	3rd Previous	2nd Previous	Previous	Current	Total	Comments as at 02.11.2021
A380	15,082.94	5,238.55	2,170.69	8,684.93	31,177.11	Reviewing the time and cost of transferring vacant land to Shire's name due to close proximity to the Depot yard.
A564	0.00	0.00	202.10	1,784.12	1,986.22	Emailed reminder notice, property is an estate with the power of attorney in charge of payments. Hasn't responded for some time.
A529	0.00	713.73	1,763.08	1,550.91	4,027.72	Paying more on payment arrangement than agreed to and is keeping up with payments.
A451	15,841.41	1,570.00	2,824.31	2,892.45	23,128.17	Will eventually have to proceed with sale of the property under the 3 Yr Rule and run a loss due to odd beneficiary circumstances. Amount is considered in the overall Doubtful Debts expense account.
A381	0.00	46.51	2,278.38	3,498.59	5,823.48	Next stage is PSSO.
A408	0.00	0.00	1,029.71	2,061.80	3,091.51	Was a deceased estate, legal costs of finding the beneficiary have been added to the assessment which explains the current outstanding amount. Property has since been transferred to the beneficiary, who is making effort to pay outstanding charges.
A474	0.00	0.00	2,253.48	2,564.66	4,818.14	Hasn't paid for a while, need to chase up ratepayer.
A503	0.00	0.00	1,758.25	2,923.10	4,681.35	Action on hold for now.
A489	0.00	0.00	1,947.99	5,072.68	7,020.67	Under payment arrangement, going well and has overpaid arrangement agreement amount as at today.
A225	13,112.95	1,067.67	651.37	608.15	15,440.14	Awaiting sale as Discharge of PSSO has been completed - no further updates at this time as the Shire cannot do anything further.
A1058	0.00	0.00	894.23	2,348.51	3,242.74	Next stage is PSSO.
A1016	0.00	0.00	0.00	0.63	0.63	Paid in full.
	44,037.30	8,636.46	17,773.59	33,990.53	104,437.88	

3-6 Dog Ranger Inspection Report

Date of Inspection: 10th February 2022

Name: [REDACTED]

Property Address: 340 Hindmarsh Back Road Dowerin

Ranger: Gloria Robinson

Property Area: 64.74 Hec

Number of Dogs	Dog Name	Breed	Colour	Age	Sex	Rego No.
1	Flo	Pomeranian	Cream	6	F	L0163
2	Solo	Pomeranian	Black	5	M	L0162
3	Suda	Kelpie / Collie	Tri	4	M	L0161
4	Chorro	Chihuahua	Grey / White	5	F	L0181
5	Fraggle	Chi / JR	Tri	1	M	L0164
6						

Fencing

Materials used for Fencing: The house yard area is about ¼ of an acre. The fencing around the yard is new comprising of chicken wire and star pickets with copper logs along the bottom so the dogs can not dig out. There is a section of Colourbond fencing along the back of the yard.

Locking devices on gates: The front and side gate is secured by a latch that the dogs can not reach.

Housing

Means of housing: The dogs are free to move around the yard and there is a doggie door in the back door so the dogs can get in and out of the house when they like.

Bedding: The dogs sleep wherever they like in the house and there are beds and boxes on the veranda.

Water Supply

There is a small metal water dish and a shell pool on the veranda.

Condition of existing dogs Suitable ✓ Not Suitable

Details: The dogs are in a good health condition and were very friendly.

The Kelpie X is a working dog and is housed in a 5-meter square pen out in one of the sheds away from the house. This dog has a shell pool for water and a dog kennel for a bed. His enclosure was free of any excreta and the dog was extremely friendly.

Ranger Notes:

All 5 dogs were very friendly towards me upon arrival. The dogs did not show any signs of aggression towards each other, and the dogs are in excellent condition. The dog's faeces are picked up and removed from the property daily.

Due to the size of the land Council did not need to write to any adjoining

RANGER RECOMMENDATION:

That Council APPROVE the application for 5 dogs to be housed at 340 Hindmarsh Back road Dowerin in accordance with Section 26.3 of the Dog Act 1976 with the following conditions:

1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering; and
2. The exemption applies only to the 5 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption ceases to have effect; and
3. The exemption will cease to have effect on the date of any conviction for an offence relating to the Dog Act 1976 in respect of any of the dogs, or any person in charge of those dogs; and
4. The subject property must be kept clear of all animal excreta using proper disposal methods; and
5. Adequate cover and protection are always to be available to the dogs; and
6. The dogs are to be adequately confined in accordance with Section 3.1 of the Shires Dog Local Law; and
7. A self-watering drinking device is to be installed in both the house yard and the working dog pen so that fresh clean water is always available: and
8. The property is to be inspected Annually by the Council Ranger; and
9. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.



Water dish on front veranda



Shell pool on front veranda



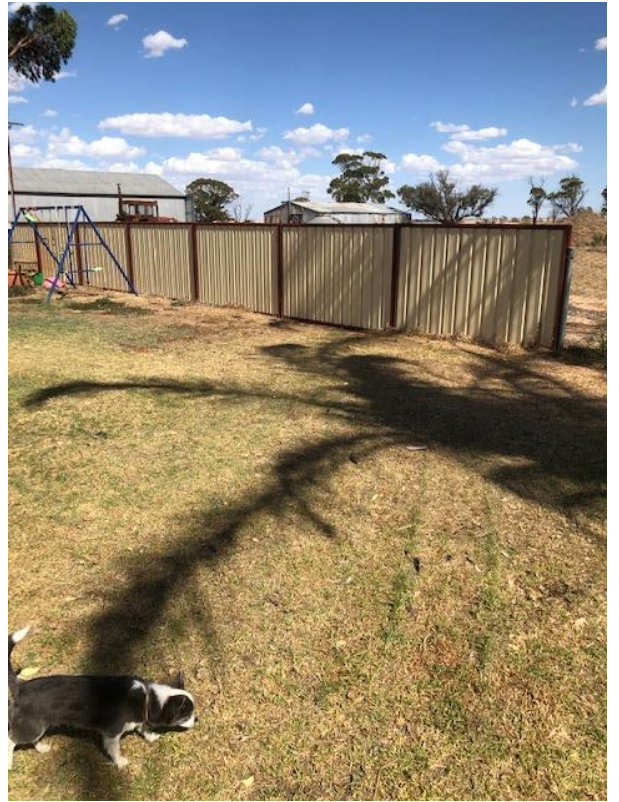
Doggie door



Side fence



Side gate



Rear of yard



Front yard fence



Fraggie & Chorro



Flo & Solo



Shell in working dog pen

4 February 2022

Ref N^o: OT3K-E21L

Chartered Structural Engineer
www.vtpengineering.com.au
info@vtpengineering.com.au
✉ **P.O. Box 3787, Success**
Western Australia 6964
☎ **0417 093 607**

Shire of Dowerin
PO Box 111,
Dowerin WA 6461

Attention: Les Vidovich - Manager Works & Assets

Dear Sir

**Re: Structural assessment on ceiling and bulkhead collapse at
 Dowerin Community Club #13 Cottrell St, Dowerin WA**

As per your recent request a site visit at the above address was conducted by the undersigned on Tuesday, 1st of February 2022, to inspect the portion of ceiling and bulkhead that had collapsed at the Activities Room at Dowerin Community Club, to determine the effect on the structural performance of the building, and to provide recommendations on a course of action to return the ceiling and bulkhead back to their original condition.

The findings of this report are based on a visual investigation. No intrusive investigation was undertaken during the survey.

In essence the inspection took the form of making observations of the exterior, interior and roof space and from those observations an opinion was formed.

Where items were hidden from view or not easily accessible, then reliance was made upon random observations, with those random observations being an indication of the overall condition from where an extrapolation was made to those aspects which could not be seen.

A number of photographs were taken and the most relevant are attached to illustrate various areas of damage.

The inspected structure is a single storey building of solid masonry construction with a colorbond roof and concrete floor slab and footings. Date of construction was approximately 2012-13.

The roof structure consists of timber trusses manufactured from machine grade pine components joined with toothed truss connector metal plates. The top and the webs were 140 x 35 pine and the bottom chords were 70 x 35 pine. Trusses were spaced at 1.2m centres. They are supported at their ends by the perimeter walls.

The overall impression gained by visually inspecting the timber truss system was that it has been built in a proper and workmanlike manner. The workmanship provided was consistent with the general accepted building practice. There was no visible evidence of structural distress or movement in the roof space at the time of inspection.

SEBASTIAN CHIRA T/As VTP ENGINEERING ABN 62771268085 www.vtpengineering.com.au

The wind classification for this site was assessed in accordance with AS4055 to be **N2**, based on a topographic classification of T0, terrain category TC2.5 and NS - no shielding.

A section of the coffered ceiling / bulkhead on northwest corner of Activities Room had collapsed.

It is this Office's understanding that the failure occurred when the venues was empty and the doors and windows were closed. Based on the information provided, the wind internal pressure and / or suction was ruled out.

The inspection revealed that over this area the bulkhead has not been constructed in accordance with good building practices.

Observing the partial separation of the bulkhead from the supports suggests that separation had occurred due to the fact that there was no positive connection between the metal furring channels forming these bulkheads and the supporting roof trusses.

The bulkheads, 1100mm wide by 300mm deep, were constructed using 10mm plasterboard sheets fixed to 25mm battens, spaced at 550mm and 35 x 35 mm manufactured from cold rolled steel with a base metal thickness (BMT) of 0.6mm fixed to the vertical plasterboard sheets of these bulkheads with self-drilling screws (No14-10 x 25mm) at 500 – 600mm.

The screws were positioned 15–20mm from sheet edges.

Clearly, in my assessment it has become evident that over time, under the own weight of the bulkhead, the plasterboard sheets failed at the weakest point, causing an adjacent point to likewise be placed under stress, thus causing a subsequent domino affect as each point separated, resulting in partial collapse of the bulkhead.

Away from collapsed area, based on the observations made, the failure of the bulkhead has not had an adverse affect on the structural integrity of the adjoining ceiling and / or roof structure.

There is a possibility however that the remaining bulkheads may disconnect and likewise, fail catastrophically.

As such, it is recommended that Ø5mm hanging rods be retrofitted to all bulkheads to suspend the metal battens from the bottom chords of the roof trusses. Fix the rods to the battens / trusses using Rondo metal fixing clips in accordance with manufacturers' specifications. The suspension rods are to be placed no more than 1200mm apart. Alternatively a 30 x 0.8 G.I. strap shall be passed over each bottom chord and fixed to each furring channel with self-drilling screws.

Based on the potential risk of damage occurring to the remaining bulkheads I believe that until the permanent works are built - which in my opinion should be undertaken as soon as possible - this area should be cordoned off.

Care should be taken when tradesmen are on site to ensure that localised collapse of the damaged plasterboard sheets does not cause injury.

Thank you for the opportunity to assist you in this matter. I trust that these comments will be of assistance to you. Should you have any queries, please do not hesitate to contact me.

Yours sincerely



Sebastian Chira
Structural Engineer
BE MIE Aust CPEng NER

*Enclosed: - Selection of photographs,
in support of the observations
and comments detailed herein*



Photo 1

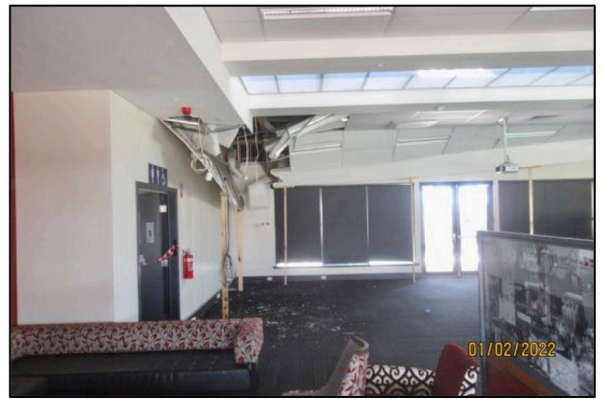


Photo 2



Photo 3



Photo 4



Photo 5



Photo 6

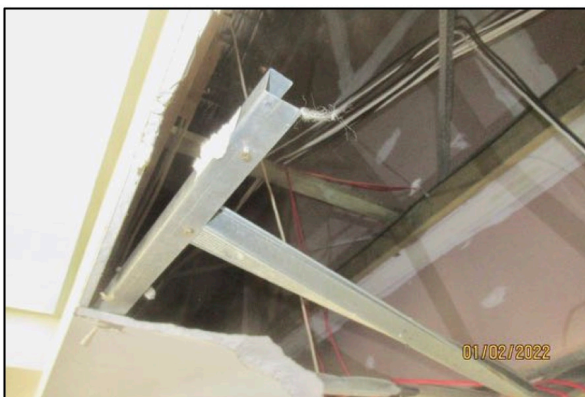


Photo 7



Photo 8



Photo 9



Photo 10



Photo 11



Photo 12



Photo 13



Photo 14

Disclaimer

The observations, conclusions and recommendations in this report are based upon visual examinations of the exposed structural elements at the time of the visit. There may be conditions that were not visible that could affect the conclusions and recommendations. The report was prepared for the addressee and represents the best judgment of the author given the information available at the time of writing; any use which a third party makes of this report or any reliance upon, decisions made in response to or in any way influenced by this report are the responsibility of such third party.

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