



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 20 February 2024
Commencing 2:00pm

ABN: 35 939 977 194

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 www.dowerin.wa.gov.au



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Shire of Dowerin
Ordinary Council Meeting
Tuesday 20 February 2024



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.00pm.

In opening the meeting, the Council, CEO and Management acknowledges the passing of Noella 'Jean' Jones with a minutes silence.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

| | |
|----------------|------------------|
| Cr RI Trepp | President |
| Cr NP McMorran | Deputy President |
| Cr WG Allsopp | |
| Cr DP Hudson | |
| Cr AJ Metcalf | |
| Cr JC Sewell | |
| Cr BA Ward | |

Staff:

| | |
|-----------------|----------------------------------|
| Mr D Singe | Chief Executive Officer |
| Mr A Wooldridge | Deputy Chief Executive Officer |
| Mr B Forbes | Asset & Works Coordinator |
| Ms K Rose | Executive and Governance Officer |

Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications for Leave of Absence

Nil

6. Petitions and Presentations

Nil

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

7.1 Ordinary Council Meeting held on 19 December 2023
[Attachment 7.1A](#)

7.2 Special Council Meeting held on 9 January 2024
[Attachment 7.2A](#)

| |
|----------------------------|
| Voting Requirements |
|----------------------------|



Simple Majority



Absolute Majority

| |
|---|
| Officer's Recommendation/ Resolution - 7 |
|---|

Moved Cr Ward

Seconded: Cr Allsopp

0911 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 19 December 2023, as presented in Attachment 7.1A, and the minutes of the Special Council Meeting held on 9 January 2024, as presented in Attachment 7.2A, be confirmed as a true and correct record of proceedings.

CARRIED 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

| | |
|-----------|---|
| 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 |
|------------|--|

Tony Maddox - Central Law courts (Hay Street) Thursday & Friday this week. Cr Trepp to attend on Friday.

11. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

Corporate and Community Services



| | |
|--------------------------------|---|
| Date: | 15 February 2024 |
| Location: | Not Applicable |
| Responsible Officer: | Aaron Wooldridge, Deputy Chief Executive Officer |
| Author: | As above |
| Legislation: | <i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i> |
| SharePoint Reference: | Organisation / Financial Management / Reporting / Financial Statements / 2023-2024 Monthly Financial Statements |
| Disclosure of Interest: | Nil |
| Attachments: | <u>Attachment 11.1A – December</u> <u>Attachment 11.1B – January</u> |

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period December 2023 and January 2024.

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

David Singe, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Megan Shirt, Consultant

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

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution – 11.1

Moved: Cr Hudson

Seconded: Cr McMorran

0912

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 December 2023, as presented in Attachment 11.1A, and January 2024, as presented in Attachment 11.1B.

CARRIED 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

11.2 List of Accounts Paid

Corporate & Community Services



| | |
|--------------------------------|--|
| Date: | 15 February 2024 |
| Location: | Not Applicable |
| Responsible Officer: | Aaron Wooldridge, Deputy Chief Executive Officer |
| Author: | As above |
| 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 - December Attachment 11.2B - January |

Purpose of Report

☐

Executive Decision

☒

Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for December 2023, and January 2024.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Deputy Chief Executive Officer.

Consultation

David Singe, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Susan Dew, Finance Officer

Rhonda Ratcliffe, 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 the Council's adopted 2023/2024 Budget.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution – 11.2

Moved: Cr Ward

Seconded: Cr Hudson

0913

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, Attachment 11.2B, and as detailed below:

List of Accounts Paid – December 2023

| | |
|--|---------------------|
| EFT 11682 to EFT 11775 | \$502,900.58 |
| Direct Debit: Synergy | \$12,807.63 |
| Direct Debit: National Australia Bank Fees | \$443.14 |
| Direct Debit: Water Corporation | \$3,489.23 |
| Direct Debit: Telstra | \$762.56 |
| Direct Debit: Australian Taxation Office | \$123,338.00 |
| Direct Debit: Department of Transport | \$7,272.70 |
| Direct Debit: Xenex Systems Pty Ltd | \$458.10 |
| Direct Debit: Exetel Pty Ltd | \$560.00 |
| Direct Debit: Resonline | \$242.00 |
| Direct Debit: Visa Payments | \$3,238.21 |
| Direct Debit: Superannuation | \$13,346.38 |
| PPE December 2023 - Wages | \$50,024.58 |
| PPE December 2023 - Wages | \$46,101.76 |
| | |
| TOTAL | \$764,984.87 |

| List of Accounts Paid - January 2024 | |
|---|---------------------|
| EFT 11776 to EFT 11873 | \$284,864.27 |
| Direct Debit: Synergy | \$3,114.78 |
| Direct Debit: Water Corporation | \$16,048.04 |
| Direct Debit: Telstra | \$1,040.21 |
| Direct Debit: Wesfarmers Kleenheat Gas | \$450.45 |
| Direct Debit: Western Australian Treasury Corporation | \$4,036.61 |
| Direct Debit: Gull Motorcharge Limited | \$278.24 |
| Direct Debit: Xenex Systems Pty Ltd | \$452.71 |
| Direct Debit: Exetel Pty Ltd | \$560.00 |
| Direct Debit: Visa Payments | \$5,072.92 |
| Direct Debit: Resonline | \$242.00 |
| Direct Debit: National Pump and Energy Pty Ltd | \$1,116.50 |
| PPE January 2024 - Wages | \$43,989.00 |
| PPE January 2024 - Wages | \$50,937.08 |
| PPE January 2024 - Wages | \$48,489.53 |
| | |
| TOTAL | \$460,692.34 |

CARRIED 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

12.1 Shire of Dowerin Delegations Register Review

Governance & Compliance



| | |
|--------------------------------|--|
| Date: | 12 February 2024 |
| Location: | Not applicable |
| Responsible Officer: | David Singe, Chief Executive Officer |
| Author: | Kahli Rose, Executive & Governance Officer |
| Legislation: | <i>Local Government Act 1995</i> |
| SharePoint Reference: | Organisation/Governance/Delegations |
| Disclosure of Interest: | Nil |
| Attachments: | Attachment 12.1A |

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents a review of the Shire of Dowerin's Delegations Register to Council for consideration and, if satisfactory, adoption.

Background

It is a requirement of the Local Government Act 1995 to review the Delegation Register annually. Council adopted a comprehensive review of its Delegations Register at its December 2022 Meeting (CMRef 0714).

Subsequently, the Shire of Dowerin's Delegation Register has been reviewed and is presented to Council for consideration

Comment

The proposed amendments to the delegations bring them into alignment with current Council policies and factor in the position amendments from the recent organisation restructure.

By including these in the delegations it ensures that the use of the delegated authority is captured and provides transparency to Council and the community on the authority being exercised by staff.

Consultation

David Singe, Chief Executive Officer
Aaron Wooldridge, Deputy Chief Executive Officer
Kahli Rose, Executive & Governance Officer
Council Workshop 19 December 2023

Policy Implications

These amendments bring delegations into alignment with current Council 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

Section 5.42 of the Local Government Act 1995 states that a number of the local government's powers and duties can be delegated to the CEO. Section 5.43 details the limitations on those delegations. Section 5.44 states the CEO may delegate powers and duties to other employees. The review has been conducted within these legislative requirements.

An Absolute Majority decision of Council is required to adopt the Delegations Register.

The separate legislation referenced in the individual delegations is also applicable.

Section 2.7(2)(b) of the Local Government Act 1995 is applicable and states:

"2.7. Role of council

- (1) *The council –*
 - (a) *governs the local government's affairs; and*
 - (b) *is responsible for the performance of the local government's functions.*
- (2) *Without limiting subsection (1), the council is to –*
 - (a) *oversee the allocation of the local government's finances and resources; and*
 - (b) *determine the local government's policies."*

| Risk Implications | |
|--------------------------------------|--|
| Risk Profiling Theme | Misconduct |
| Risk Category | Compliance |
| Risk Description | No noticeable regulatory or statutory impact |
| Consequence Rating | Insignificant (1) |
| Likelihood Rating | Unlikely (2) |
| Risk Matrix Rating | Low (2) |
| Key Controls (in place) | Governance Management Framework Delegations Register |
| Action (Treatment) | Document Governance Framework Review & document organisation's controls and systems |
| Risk Rating (after treatment) | Adequate |

By not conducting the review and adopting the Register Council would be in breach of Section 5.46(2) of the Local Government Act 1995

| Financial Implications |
|------------------------|
|------------------------|

Nil

| Voting Requirements |
|---------------------|
|---------------------|

☒ Simple Majority
 ☐ Absolute Majority

Officers Recommendation/Resolution – 12.1

Moved: Cr Allsopp **Seconded:** Cr McMorran

0914 That, by Absolute Majority, in accordance with Sections 5.42, 5.44 and 5.46 of the *Local Government Act 1995*, Council adopts the reviewed Delegation Register, as presented in Attachment 12.1A.

CARRIED 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

13. OFFICER'S REPORTS - WORKS AND ASSETS

13.1 Roads to Recovery - Allocation of Surplus Funding

Asset & Works



| | |
|--------------------------------|---|
| Date: | 2 February 2024 |
| Location: | Not applicable |
| Responsible Officer: | Ben Forbes, Asset & Works Coordinator |
| Author: | As Above |
| Legislation: | <i>Local Government (Financial Management) Regulations 1996</i> |
| SharePoint Reference: | Nil |
| Disclosure of Interest: | Nil |
| Attachments: | Attachment 13.1A |

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This item is brought forward for Council to consider the reallocation of surplus Roads to Recovery funding, from McHugh Road to the Moonijin East Road program.

Background

Under the R2R Program, direct funding to local government is distributed according to a formula based on population and road length set by the Local Government Grants Commission. Each local government's R2R allocation is fixed for the life of the Program.

Local governments are to ensure that the R2R Program is delivering the best possible outcomes in the area of road safety. When selecting projects, R2R urge local governments to consider the likelihood that the selected project will reduce fatalities and serious injuries in crashes.

Council to date has a sum of \$9,029.69 of unallocated Roads to Recovery funding for 2023/24. These funds are savings from the completed project on McHugh Road. Council are required to determine the projects that the R2R funding is applied to.

Comment

It is recommended that the \$9,029.69 roads to recovery funding be allocated to the Moonijin East Road program.

In the 2023/24 budget, Council has agreed to allocate \$123,615.00 of Roads to Recovery funding to Moonijin East Road project, to gravel re-sheet 2.6km (0.08 to 2.68).

Drainage upgrades required in this section of road were not originally budgeted for, and currently pose risk to overspend allocated funds. Reallocation of the savings from McHugh Road will resolve the potential for this to become apparent.

Consultation

David Singe, Chief Executive Officer
Ben Forbes, Asset & Works Coordinator

Policy Implications

Asset Management Policy – Infrastructure is applicable.

Statutory Implications

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* empowers a Council to review and amend its annual budget.

Strategic Implications

Strategic Community Plan

Community Priority: Our Infrastructure

Objective: We have functional infrastructure that meets the needs of the community

Outcome: 3.2

Reference: 3.2.1

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.

Risk Implications

| | |
|--------------------------------------|---------------------------------|
| Risk Profiling Theme | Asset Management Practices |
| Risk Category | Project Time |
| Risk Description | \$5,001 - \$50,000 |
| Consequence Rating | Minor (2) |
| Likelihood Rating | Unlikely (2) |
| Risk Matrix Rating | Low (4) |
| Key Controls (in place) | RRG 5 Year Plan AMP and LTFP |
| Action (Treatment) | Roads to Recovery |
| Risk Rating (after treatment) | Adequate |

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution – 13.1

Moved

Cr Metcalf

Seconded

Cr Ward

0915

That, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council reallocates \$9,029.69 of the 2023/24 Roads to Recovery Funding for McHugh Road to the Moonijin East Road Program.

CARRIED 7/0

For:

Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

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

Nil

| | |
|------------|---------------------------------|
| 15. | Elected Members' Motions |
|------------|---------------------------------|

Nil

| | |
|------------|------------------------------------|
| 16. | Matters Behind Closed Doors |
|------------|------------------------------------|

Nil

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|------------|----------------|
| 17. | Closure |
|------------|----------------|

The President thanked those in attendance and declared the meeting closed at 2.57pm.

SPECIAL MEETING OF COUNCIL

CONFIDENTIAL

NOTE: Regulation 14(2) of the *Local Government (Administration) Regulations 1996* informs that the Agenda of a meeting intended to be held confidentially behind closed doors in accordance with s.5.23(2) of the *Local Government Act* is not required to be made publicly available prior to the meeting.

AGENDA & MINUTES

SPECIAL MEETING OF SHIRE OF DOWERIN COUNCIL

Held at Dowerin Farmshed, 66 Stewart St Dowerin on 6 March 2024

Meeting Declared Open at 7.08pm

RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

1. Attendance

| | |
|----------------|----------------------|
| Cr RI Trepp | President |
| Cr NP McMorran | Deputy President |
| Cr WG Allsopp | |
| Cr DP Hudson | |
| Cr AJ Metcalf | |
| Cr JC Sewell | |
| Cr BA Ward | |
| Ms S Maddern | Mills Oakley Partner |
| Ms A Speak | Mills Oakley Partner |

2. APOLOGIES / LEAVE OF ABSENCE

Nil

3. PUBLIC QUESTION TIME

Nil

4. DECLARATION OF INTERESTS

Nil

5. CONFIDENTIAL MATTER

RECOMMENDATION

Moved: Cr Sewell

Seconded: Cr Allsopp

That the meeting be closed to members of the public in accordance with Section 5.23 (2)(a) of the Local Government Act 1995 - 'a matter affecting an employee or employees.'

Carried 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward.

6. CONFIDENTIAL REPORT - MATTER AFFECTING AN EMPLOYEE

6.1 Refer to Confidential Report

RECOMMENDATION 6.1

Moved: Cr Metcalf

Seconded: Cr Hudson

That Council come out from behind closed doors.

Carried 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward.

NOTE: Details of each decision made at the meeting must be included in the publicly available Minutes, including any decision made at a closed meeting. The following motion complies with this requirement and is worded in such a way as to maintain appropriate confidentiality [Admin.r.11(c)-(d)].

6.2

RECOMMENDATION 6.2

Moved: Cr Metcalf

Seconded: Cr Hudson

That Council endorses the recommendations in the Confidential Report.

Carried 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward.

6.3

RECOMMENDATION 6.3

Moved: Cr Hudson

Seconded: Cr Trepp

That Council appoint Mr Aaron Wooldridge as Interim Acting Chief Executive Officer in accordance from 8th March 2024 until 8th April 2024 or such other date as Council further determines.

Voting Requirement: Simple Majority

Carried 7/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward.

7. CLOSURE

The Shire President declared the meeting closed at 8.14pm

MINUTES

Audit & Risk Committee Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
12 March 2024



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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| 5. | Confirmation of Minutes of the Previous Meetings |
| 5.1 | Minutes of the Audit & Risk Committee Meeting held on 22 December 2023 |
| 6. | Presentations |
| 7. | Officer's Reports |
| 7.1 | 2023 Compliance Audit Return |
| 8. | Questions from Members |
| 9. | Urgent Business Approved by the Person Presiding or by Decision |
| 9.1 | Risk Dashboard Quarterly Report - March 2024 |
| 10. | Date of Next Meeting |
| 11. | Closure |

Shire of Dowerin
Audit & Risk Committee Meeting
4.00pm Tuesday 12 March 2024



1. Official Opening

The Chair welcomed those in attendance and declared the Meeting open at 4:00pm.

2. Record of Attendance / Apologies / Leave of Absence

Committee Members:

| | |
|----------------|-------------------|
| Cr RI Trepp | President & Chair |
| Cr BA Ward | |
| Cr DP Hudson | |
| Cr NP McMorran | Deputy |
| Ms TA Jones | |

Staff:

| | |
|-----------------|--------------------------------|
| Mr A Wooldridge | Acting Chief Executive Officer |
| Ms K Rose | Executive & Governance Officer |

Apologies:

Nil

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 22 December 2023

Attachment 5.1A

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 5.1

Moved: Cr Hudson

Seconded: Cr Ward

0918

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 22 December 2023, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

CARRIED 5/0


For :Cr Trepp, Cr Hudson, Cr Ward, Ms T Jones, Cr McMorran

6. PRESENTATIONS

Nil

7. OFFICER'S REPORTS

7.1 2023 Compliance Audit Return

| | | |
|------------------------------------|--|--|
| Governance & Compliance | |  SHIRE OF DOWERIN TIN DOG TERRITORY |
| Date: | 6 March 2024 | |
| Location: | Not Applicable | |
| Responsible Officer: | David Singe, Chief Executive Officer | |
| Author: | Kahli Rose, Executive & Governance Officer | |
| Legislation: | <i>Local Government Act 1995</i> | |
| SharePoint Reference: | Organisation/Governance/Committees/2024 March Audit & Risk Committee Meeting Organisation/Corporate Management/Reporting/2023 Compliance Audit Return | |
| Disclosure of Interest: | Nil | |
| Attachments: | <u>Attachment 7.1A - 2023 Compliance Audit Return</u> | |

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the 2023 Compliance Audit Return 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 2023 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 2023 CAR contains questions relating to:

1. Commercial Enterprises by Local Governments (5 questions);
2. Delegation of Power/Duty (13 questions);
3. Disclosure of Interest (21 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 (5 questions);
9. Official Conduct (4 Questions);
10. Optional Questions (9 questions); and
11. Tenders for Providing Goods and Services (22 questions).

Consultation

David Singe, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Ben Forbes, Asset & Works Coordinator

Kahli Rose, Executive & Governance Officer

Policy Implications

Policy 2.2 – Risk Management Policy is applicable.

Strategic Implications

Strategic Community Plan

Community Priority: Our Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 5

Reference: 5.3.2

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 – 7.1

Moved: Ms T Jones

Seconded: Cr Ward

0919 That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. **Receives the 2023 Compliance Audit Return, as presented in Attachment 7.1A.**
2. **Recommends to Council that it adopts the 2023 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2024.**

CARRIED 5/0

For : Cr Trepp, Cr Hudson, Cr Ward, Ms T Jones, Cr McMorran

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.

8. Questions from Members

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

9.1 Risk Dashboard Quarterly Report - March 2024

| | | |
|--------------------------------------|---|---|
| <h1>Governance & Compliance</h1> | |  |
| Date: | 11 March 2024 | |
| Location: | Not Applicable | |
| Responsible Officer: | Aaron Wooldridge, Acting Chief Executive Officer | |
| Author: | Kahli Rose, Executive & Governance Officer | |
| Legislation: | <i>Local Government Act 1995</i> | |
| SharePoint Reference: | Compliance/Risk Management/Reporting | |
| Disclosure of Interest: | Nil | |
| Attachments: | Attachment 9.1A- Risk Dashboard Quarterly Report – March 2024 | |

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the Risk Dashboard Quarterly Report 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 Risk Dashboard is included as Attachment 9.1A for the Audit & Risk Committee's perusal and comment.

Whilst undertaking the review, management have noted that many of the items present have not been updated or actioned for a significant amount of time, some of which is two years past due date. As this has now presented many potential issues with compliance and risk management, the management team are proposing a complete overhaul of the Risk Dashboard and the items identified within each department. This will allow the management team to gain better clarity on the issues present, and ensure proper process is being followed in the future.

Consultation

Aaron Wooldridge, Acting Chief Executive Officer

Kahli Rose, Executive & Governance Officer

Policy Implications

Council Policy 2.2 – Risk Management Policy is applicable.

Strategic Implications

Strategic Community Plan

Community Priority: Our Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 3

Reference: L5

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

| | |
|--------------------------------------|--|
| 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; Governance Calendar |
| Action (Treatment) | Document Governance Framework |
| Risk Rating (after treatment) | Adequate |

Financial Implications

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

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution – 9.1

Moved: Ms T Jones

Seconded: Cr Hudson

0920 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. **Receives the Risk Dashboard Quarterly Report – March 2024, as presented in Attachment 9.1A, 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 Risk Dashboard Quarterly Report – March 2024; and**
3. **Acknowledge that the Risk Dashboard currently needs a detailed review, which management will undertake by the next Audit & Risk Committee Meeting (June TBD).**

CARRIED 5/0

For : Cr Trepp, Cr Hudson, Cr Ward, Ms T Jones, Cr McMorran

| | |
|------------|---------------------------------|
| 10. | Date of the Next Meeting |
|------------|---------------------------------|

June 2024 at a date and time yet to be determined.

| | |
|------------|----------------|
| 11. | Closure |
|------------|----------------|

The Chair thanked those in attendance and declared the Meeting closed at 4:48pm

UNCONFIRMED



Dowerin – Compliance Audit Return 2023

| Commercial Enterprises by Local Governments | | | | |
|---|----------------------------------|---|----------|---|
| No | Reference | Question | Response | Comments |
| 1 | s3.59(2)(a) F&G Regs 7,9,10 | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023? | N/A | No major business undertaking occurred during the reporting period. |
| 2 | s3.59(2)(b) F&G Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2023? | N/A | No major business undertaking occurred during the reporting period. |
| 3 | s3.59(2)(c) F&G Regs 7,8A, 8,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023? | N/A | No major business undertaking occurred during the reporting period. |
| 4 | s3.59(4) | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023? | N/A | No major business undertaking occurred during the reporting period. |
| 5 | s3.59(5) | During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? | N/A | No major business undertaking occurred during the reporting period. |

| Delegation of Power/Duty | | | | |
|--------------------------|-----------|---|----------|--|
| No | Reference | Question | Response | Comments |
| 1 | s5.16 | Were all delegations to committees resolved by absolute majority? | Yes | The Council has delegated by Absolute Majority to the Audit & Risk Committee only. Delegations were reviewed at the Ordinary Council Meeting held on December 2022, Item 12.4 (CMRef 0714).and 20 February 2024, Item 12.1 (CMRef 0914). |
| 2 | s5.16 | Were all delegations to committees in writing? | Yes | Register is available on the Shire website. |



| | | | | |
|-----------|--------------------------------|---|-----|---|
| 3 | s5.17 | Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? | Yes | |
| 4 | s5.18 | Were all delegations to committees recorded in a register of delegations? | Yes | Register is available on the Shire website. |
| 5 | s5.18 | Has council reviewed delegations to its committees in the 2022/2023 financial year? | Yes | Delegations were reviewed by Council on December 2022, Item 12.4 (CMRef 0714). |
| 6 | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? | Yes | |
| 7 | s5.42(1) | Were all delegations to the CEO resolved by an absolute majority? | Yes | See Minutes 20 December 2022, Item 12.4 (CMRef 0714) and 20 February 2024, Item 12.1 (CMRef 0914). |
| 8 | s5.42(2) | Were all delegations to the CEO in writing? | Yes | Letter provided to A/CEO and CEO upon commencement. |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing? | Yes | Letter provided to employees on commencement in relevant positions |
| 10 | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority? | Yes | On any occasion where delegations were reviewed or given during the year, minutes reflect that Council resolved by Absolute Majority refer to Minutes 20 December 2022, Item 12.4 (CMRef 0714), and 20 February 2024, Item 12.1 (CMRef 0914). |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? | Yes | Delegations made by the CEO, or an employee are recorded and maintained under the one Delegations Register. |
| 12 | s5.46(2) | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year? | Yes | The Delegations Register is reviewed by management and Council on a monthly basis as part of the Information Report. |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? | Yes | These are reported to Council on a monthly basis as part of the Information Report and recorded in the Delegation Register. |



| Disclosure of Interest | | | | |
|------------------------|-----------------------------------|---|----------|--|
| No | Reference | Question | Response | Comments |
| 1 | s5.67 | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes | Declarations of Interest were made at the March, May, June, July, August, October and December Ordinary Council Meetings. On all occasions the minutes correctly recorded the nature of the interest with the action then required, being in accordance with the Act. |
| 2 | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? | Yes | Refer to OCM Minutes: 21 March 2023 – Impartiality – Item 11.3 16 May 2023 – Financial – Item 12.4 20 June 2023 – Financial – Item 14.1 20 June 2023 - Proximity – Item 12.4 18 July 2023 - Proximity – Item 12.1 18 July 2023 - Financial – Item 12.1 15 August 2023 - Proximity – Item 12.1 17 October 2023 – Impartiality – Item 14 19 December 2023 – Proximity – Item 12.1 The Disclosure Register is available on the Shire website. |
| 3 | s5.73 | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? | Yes | Refer to OCM Minutes: 21 March 2023 – Impartiality – Item 11.3 16 May 2023 – Financial – Item 12.4 20 June 2023 – Financial – Item 14.1 20 June 2023 - Proximity – Item 12.4 18 July 2023 - Proximity – Item 12.1 18 July 2023 - Financial – Item 12.1 15 August 2023 - Proximity – Item 12.1 17 October 2023 – Impartiality – Item 14 19 December 2023 – Proximity – Item 12.1 The Disclosure Register is available on the Shire website. |



| | | | | |
|-----------|------------------------------------|--|-----|--|
| 4 | s5.75 Admin Reg 22, Form 2 | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? | Yes | Refer to Register of Returns on the Shire website. |
| 5 | s5.76 Admin Reg 23, Form 3 | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023? | Yes | Refer to Register of Returns on the Shire website. |
| 6 | s5.77 | On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? | Yes | |
| 7 | s5.88(1) & (2)(a) | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? | Yes | Refer to Register of Returns on the Shire website. |
| 8 | s5.88(1) & (2)(b) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes | The register is available on the Shire website |
| 9 | s5.88(3) | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? | Yes | Refer to the register on the Shire website |
| 10 | s5.88(4) | Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? | Yes | The hardcopy records are retained in the strongroom. |
| 11 | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? | Yes | The register is available on the Shire website |
| 12 | s5.89A(5) & (5A) | Did the CEO publish an up-to-date version of the gift register on the local government's website? | Yes | The register is available on the Shire website |
| 13 | s5.89A(6) | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? | Yes | The hardcopy records are retained in the strongroom. |
| 14 | s5.89A(7) | Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? | Yes | The hardcopy records are retained in the strongroom. |

| | | | | |
|-----------|-----------------------|---|-----|---|
| 15 | s5.70(2) & (3) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? | Yes | 20 June 2023 OCM – Item 14.1. Employee left the chambers during the presentation of this item. |
| 16 | s5.71A & s5.71B(5) | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | N/A | No applications were required to be made. |
| 17 | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? | N/A | No applications were required to be made or reported. |
| 18 | s5.104(1) | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? | Yes | Refer to OCM Minutes 16 March 2021 - Item 12.2 - CMRef 0396. |
| 19 | s5.104(3) & (4) | Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? | N/A | No additional requirements were adopted. |
| 20 | s5.104(7) | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? | Yes | Available on the Shire website. |
| 21 | s5.51A(1) & (3) | Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? | Yes | Available on the Shire website. |



| Disposal of Property | | | | |
|----------------------|-----------|---|----------|---|
| No | Reference | Question | Response | Comments |
| 1 | s3.58(3) | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? | N/A | There were no occasions where the Shire of Dowerin disposed of property over the prescribed amount where a tender process was not used. |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property? | Yes | <p>Local public notice was given for the disposal of a 2002 Toyota Hilux by means of the Dowerin Despatch on 28 April 2023.</p> <p>Local public notice was given for the disposal of a 2017 Ford Ranger, by means of the Dowerin Despatch on 28 April 2023.</p> |



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

| Finance | | | | |
|---------|-----------|--|----------|---|
| No | Reference | Question | Response | Comments |
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? | Yes | Refer to Special Council Meeting 2 November 2023. Item 11.1 CMRef 0876. Members are nominated for the term to be reviewed at the next LG Elections in October 2025. |
| 2 | s7.1B | Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? | Yes | Delegation 1.1 - Refer to Council Meeting 20 December 2022 - Item 12.3 - CMRef 0714. |
| 3 | s7.9(1) | Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023? | Yes | Auditor's Report was received 30 November 2023 |



| | | | | |
|----------|-----------------------|---|-----|---|
| 4 | s7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | Yes | Management comments were provided with actions to be taken. |
| 5 | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | Yes | No significant matters were identified. Copy of the report has been provided to the Minister. |
| 6 | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? | No | No significant matters were raised, and no report was required to be provided. |
| 7 | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit? | Yes | Final Auditor's Report was received 30 November 2023. |



| Integrated Planning and Reporting | | | | |
|-----------------------------------|-------------------------|--|----------|--|
| No | Reference | Question | Response | Comments |
| 1 | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 20 July 2021- Item 12.2 - CMRef 0443. The Shire of Dowerin adopted the Integrated Strategic Plan which incorporated the Strategic Community Plan and the Corporate Business Plan. The last review took place at the 21 November 2023 OCM – Item 12.5. Minutes are available on the Shire’s website. |
| 2 | Admin Reg 19DA(1) & (4) | Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 20 July 2021- Item 12.2 - CMRef 0443. The Shire of Dowerin adopted the Integrated Strategic Plan which incorporated the Strategic Community Plan and the Corporate Business Plan. The last review took place at the 21 November 2023 OCM – Item 12.5. Minutes are available on the Shire’s website. |
| 3 | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? | Yes | |



| Local Government Employees | | | | |
|----------------------------|-----------------------------------|---|----------|---|
| No | Reference | Question | Response | Comments |
| 1 | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? | Yes | The position was advertised in the West Australian Newspaper, through Fitz Gerald Strategies, and on the Local Government Professionals Australia (WA) website. |
| 2 | Admin Reg 18E | Was all information provided in applications for the position of CEO true and accurate? | Yes | All applicants were required to sign a certification document prior to submitting their resume. |
| 3 | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? | Yes | Yes, the appointed CEO's package was agreed on as per the advertised amount. |
| 4 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss senior employee? | N/A | There was no dismissals of senior employees during the reporting period. |
| 5 | s5.37(2) | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? | N/A | There was no dismissals of senior employees during the reporting period. |

| Official Conduct | | | | |
|------------------|-----------------|---|----------|--|
| No | Reference | Question | Response | Comments |
| 1 | s5.120 | Has the local government designated an employee to be its complaints officer? | Yes | The CEO is the authorised Complaints Officer. February 2021 CMRef 0372. |
| 2 | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? | Yes | The register is available on the Shire's website. There were no complaints received during the reporting period. |
| 3 | s5.121(2) | Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? | Yes | The register is available on the Shire's website. |
| 4 | s5.121(3) | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? | Yes | There have been no complaints for the reporting period. |



| Optional Questions | | | | |
|--------------------|----------------------------------|---|----------|--|
| No | Reference | Question | Response | Comments |
| 1 | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report. | Yes | 26/11/2019 Refer to OCM Minutes 26 November 2019 - Item 11.4 CMRef 0082. An external contractor completed the Financial Management Review in November 2022. |
| 2 | Audit Reg 17 | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report. | Yes | 26/11/2019 Refer to OCM Minutes 26 November 2019 - Item 11.5 CMRef 0083. |
| 3 | s5.87C | Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act? | N/A | No gifts were received during the reporting period. |
| 4 | s5.90A(2) & (5) | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events? | No | Council at its 20 December 2022 Ordinary Council Meeting adopted Policy 1.16 - Attendance at Events & Functions Policy - Item 12.1 CMRef 0712, however this was completed by Simple Majority and not Absolute. All Councillors in attendance voted for the motion. |



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| 5 | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995? | Yes | Refer to Shire website. |
| 6 | s5.128(1) | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? | No | Council at its 20 December 2022 Ordinary Council Meeting adopted Policy 1.15 - Councillors Training & Continuing Professional Development Policy - Item 12.1 CMRef 0712, however this was completed by Simple Majority and not Absolute. All Councillors in attendance voted for the motion. |
| 7 | s5.127 | Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023? | Yes | Refer to Shire's website. |
| 8 | s6.4(3) | By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023? | Yes | This report was provided on 7 September 2023. |
| 9 | s.6.2(3) | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? | Yes | Annual budget is available on the Shire website. |



| Tenders for Providing Goods and Services | | | | |
|--|--|---|----------|---|
| No | Reference | Question | Response | Comments |
| 1 | F&G Reg 11A(1) & (3) | Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes | Refer Policy 3.11 - Purchasing Policy available in the Policy Manual on the Shire's website. |
| 2 | s3.57 F&G Reg 11 | Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? | Yes | T2023-01 – Maintenance Grading Road Works T2023-02 – Supply of Bituminous Seal Works T2023-05 – Construction Program 2023/2024 |
| 3 | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? | Yes | T2023-01 <ul style="list-style-type: none"> West Australian – 15 March 2023 Dowerin Despatch – 17 March 2023 T2023-02 <ul style="list-style-type: none"> West Australian 15 March 2023 Dowerin Despatch 17 March 2023 T2023-05 <ul style="list-style-type: none"> West Australian – 22 July 2023 |
| 4 | F&G Reg 12 | Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? | N/A | The Shire of Dowerin did not enter into any multiple contracts during the reporting period. |
| 5 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation? | Yes | Addendums were issued via email and requested written acknowledgement of receipt of such amendments. |
| 6 | F&G Regs 15 & 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? | Yes | All tenders were submitted to a locked email account that can only be accessed after the closure of the tender submission period. |



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| 7 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | Yes | Refer to the Shire's website. |
| 8 | F&G Reg 18(1) | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? | No | There were no tenders received which did not comply with the requirements. |
| 9 | F&G Reg 18(4) | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? | Yes | The evaluation was undertaken in accordance with the Internal Tender Checklist. |
| 10 | F&G Reg 19 | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? | Yes | The evaluation was undertaken in accordance with the Internal Tender Checklist. |
| 11 | F&G Regs 21 & 22 | Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? | N/A | There were no EOI processes conducted during the reporting period for tenders. |
| 12 | F&G Reg 23(1) & (2) | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? | N/A | There were no EOI processes conducted during the reporting period for tenders. |
| 13 | F&G Reg 23(3) & (4) | Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? | N/A | There were no EOI processes conducted during the reporting period for tenders. |
| 14 | F&G Reg 24 | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? | N/A | There were no EOI processes conducted during the reporting period for tenders. |
| 15 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE? | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |
| 16 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |



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| | | information about the proposed panel or each person who submitted an application notice of the variation? | | |
| 17 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |
| 18 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |
| 19 | F&G Reg 24AH(1) | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |
| 20 | F&G Reg 24AH(3) | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |
| 21 | F&G Reg 24AI | Did the CEO send each applicant written notice advising them of the outcome of their application? | N/A | There was no panel of pre-qualified suppliers invited during the reporting period. |
| 22 | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? | Yes | Refer Policy 3.15 - Regional Price Preference Policy available in the Policy Manual on the Shire's website. |

Chief Executive Officer

Date

Mayor/President

Date

Shire of Dowerin
Risk Dashboard Report - March 2024

| Asset Management Practices | | Risk | Control |
|--|-----------|------------------|----------|
| | | Moderate | Adequate |
| Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal. | | | |
| Actions | Due Date | Responsibility | |
| Revaluation of Road Assets | Jun-24 | CEO | |
| Update RAMM Annually | Jun-24 | CEO | |
| Link Building Maintenance Schedule to AMP | Jun-24 | DCEO | |
| Review Asset Management Plan | Completed | CEO & DCEO | |
| Review LTFP and Link to AMP | Completed | DCEO | |
| Review Fuel Stock Control System | Feb-21 | CEO / DCEO / AWC | |
| Review Fuel Stock Control System | Completed | DCEO | |
| Implement New Fuel Stock Control System | Completed | CEO / DCEO / AWC | |
| | | | |

| Document Management Processes | | Risk | Control |
|---|-----------|----------------|----------|
| | | Moderate | Adequate |
| Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation. | | | |
| Actions | Due Date | Responsibility | |
| Investigate Upgrades Required to Archive Room to Improve Compliance With SRO | Completed | DCEO | |
| Refurbishment of Archive Room to Improve Compliance | Completed | CEO | |
| Review Sharepoint System | Dec-22 | DCEO | |
| Review Information Management Framework | Dec-22 | DCEO | |
| Information Management Staff Training | Ongoing | DCEO | |
| Review Record Keeping Plan | Completed | DCEO | |
| | | | |

| Environment Management | | Risk | Control |
|--|-----------|----------------|----------|
| | | Moderate | Adequate |
| Inadequate prevention, identification, enforcement and management of environmental issues. | | | |
| Actions | Due Date | Responsibility | |
| Develop Waste Water Management Plan & Program | Jun-23 | CEO | |
| Develop Waste Management Plan & Program | Jun-23 | CEO | |
| Complete Audit of Sewage System | Completed | CEO | |
| Address Compliance of Waste Management | Ongoing | CEO | |
| Address Compliance of Waste Water Re-Use | Sep-22 | CEO | |
| | | | |

| Management of Facilities / Venues / Events | | Risk | Control |
|--|--|------|----------|
| | | Low | Adequate |
| Failure to effectively manage the day to day operations of facilities, venues and / or events. | | | |

| Business Disruption | | Risk | Control |
|--|-----------|----------------|----------|
| | | Moderate | Adequate |
| Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism). | | | |
| Actions | Due Date | Responsibility | |
| Annual LEM Exercise Undertaken | Mar 24 | CEO | |
| Review Business Continuity Plan | Aug 24 | CEO | |
| Business Continuity Plan Drill to be Undertaken Annually | Dec 23 | CEO & DCEO | |
| Develop IT Disaster Recovery Plan | Dec 22 | DCEO | |
| Fire Breaks Inspected and Enforced Annually | Nov 24 | DCEO | |
| Fire Fighting Equipment Maintained and Serviced Annually | Aug 24 | CEO | |
| Wardens (Internal) - Training of New Wardens | Completed | CEO & DCEO | |
| Admin Generator Maintained and Serviced | Monthly | CEO | |
| Review Managing Emergencies in Shire Facilities | Jun 22 | CEO & DCEO | |

| Employment Practices | | Risk | Control |
|---|--------------------|----------------|----------|
| | | Moderate | Adequate |
| Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers). | | | |
| Actions | Due Date | Responsibility | |
| Develop a Health and Wellbeing Program | Implementin g | CEO & DCEO | |
| Review Workforce Plan | Dec-22 | CEO & DCEO | |
| Create Checklist for Human Resource Management Framework | Completed | CEO & DCEO | |
| Update Training Register & Develop 2022/2023 Training Program | May-22 | CEO & DCEO | |
| Review Staff Induction Process | Completed | DCEO | |
| Conduct Annual Drivers License Checks | Annually in Apr | DCEO | |
| Conduct Annual Performance Reviews | Annually in Apr | CEO & DCEO | |

| Errors, Omissions & Delays | | Risk | Control |
|--|----------|----------------|----------|
| | | Moderate | Adequate |
| Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. | | | |
| Actions | Due Date | Responsibility | |
| Review Employee Code of Conduct | Jul-24 | CEO & EGO | |
| Review and Document Organisations Controls and Systems | Ongoing | CEO & DCEO | |
| Centralise Checklists, Controls and Procedures | Dec-22 | CEO & DCEO | |
| Review Customer Service Complaints & Request Process to include Snap Send Solve | Dec-22 | DCEO | |
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| IT or Communication Systems and Infrastructure | | Risk | Control |
|---|--|----------|----------|
| | | Moderate | Adequate |
| Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. | | | |

| Failure to fulfil Compliance Requirements | | Risk | Control |
|---|-------------|-----------------|----------|
| | | Moderate | Adequate |
| Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. | | | |
| Actions | Due Date | Responsibility | |
| Document Governance Framework | Dec-22 | CEO & EGO | |
| Continue Implementation of Training Program for Councillors and Staff | Ongoing | CEO, DCEO & EGO | |
| Review Councillor Induction Manual - Every 2 Years | Sep-23 | EGO | |
| Review Human Resource Management Framework | Dec-22 | CEO & DCEO | |
| Review Information Management System | Dec-22 | DCEO | |
| End of Year Financial Audit - Prepare | Sep-23 | DCEO | |
| Interim Audit Finding 30 June 2022 - Action of Findings | Progressing | DCEO | |
| #REF! | Progressing | DCEO | |
| Audit Finding 30 June 2022 - Action of Findings | | | |

| Engagement Practices | | Risk | Control |
|--|-------------|-----------------|----------|
| | | Moderate | Adequate |
| Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so. | | | |
| Actions | Due Date | Responsibility | |
| Review Community Complaints, Feedback & Request Handling Process | Dec-22 | CEO & DCEO | |
| Review Community Engagement Policy & Framework | Aug-23 | CEO, DCEO & CDO | |
| Conduct Community Satisfaction Survey | Sep-24 | CEO & CDO | |
| Review Process For Customer Response Requests | Dec-22 | DCEO | |
| Review Customer Service Charter (every two years) | As Required | DCEO | |
| Review Customer Service Charter (every two years) | Sep-24 | EGO | |
| Update Complaint Register (in accordance to Act) | As Required | DCEO | |

| External Theft & Fraud (Including Cyber) | | Risk | Control |
|--|----------|----------------|----------|
| | | Moderate | Adequate |
| Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic). | | | |
| Actions | Due Date | Responsibility | |
| Review Access Controls to Include Key Register | No Date | CEO & DCEO | |
| Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000 | Dec-22 | DCEO | |
| Implement Quarterly Schedule For Changing Passwords | Ongoing | DCEO | |
| Review Security and Storage of Records | Aug-23 | DCEO | |
| Document Financial Management System | Dec-23 | DCEO | |
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| Misconduct | | Risk | Control |
|--|--|----------|----------|
| | | Moderate | Adequate |
| Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority. | | | |

| Shire of Dowerin Risk Dashboard Report - March 2024 | | | | | | | | |
|--|--|--|--|--|--|---|--|--|
| <div>ActionsDue DateResponsibility</div> | | | <div>ActionsDue DateResponsibility</div> | | | <div>ActionsDue DateResponsibility</div> | | |
| Develop Event Management FrameworkDec-23CDO | | | Develop IT Disaster Recovery PlanDec-22DCEO | | | Review and Document Organisations Controls and SystemsOngoingCEO & DCEO | | |
| Develop Reserves Management RegisterCompletedDCEO | | | Review IT Management Service Level AgreementJan-24DCEO | | | Centralise Checklists, Controls and ProceduresJun-21CEO & DCEO | | |
| Create Inspection and Maintenance Schedules for Event EquipmentOct-23CDO | | | Document IT Infrastructure Replacement ProgramDec-22DCEO | | | Review Fuel Stock Control and ProcessCompletedDCEO | | |
| Undertake Community Facilities ReviewAug-22CEO & CDO | | | Develop Secure Password ProcedureDec-22DCEO | | | Present Regulation 17 Review to Audit & Risk Committee - Every 3 YearsFeb-26CEO | | |
| Public Buildings Inspected Annually for ComplianceNov-23CEO | | | Develop Secure Password ProcedureCompletedDCEO | | | Review Purchasing Policy & Procurement ProcessDec-22DCEO | | |
| | | | Replacement of Phone SystemSep-21DCEO | | | Review Social Media Policy 3.11Dec-22EGO | | |
| | | | Document IT System Framework & ServicesJun-21DCEO | | | Review Code of Conduct (Councillor)Jul-23CEO & EGO | | |
| | | | | | | Conduct Drivers Licence Check AnnuallyApril AnnuallyCEO & DCEO | | |
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| Asset Management Practices | Mar-24 |
|--|--------|
| Risk Context | |
| Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal. Areas included in the scope are; -Inadequate design (not fit for purpose) -Ineffective usage (down time) -Outputs not meeting expectations -Inadequate maintenance activities. -Inadequate financial management and planning (capital renewal plan). <i>It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.</i> | |

| Potential causes include; | |
|---|---|
| Skill level & behaviour of operators | Unavailability of parts |
| Lack of trained staff | Lack of timely& appropriate maintenance / inspections |
| Outdated equipment | Unexpected breakdowns |
| Insufficient budget to maintain or replace assets | |

| Key Controls | Type | Last Reviewed | Rating |
|--------------------------------------|--------------|---------------|------------|
| Roads Maintenance Program | Preventative | Sep-22 | Adequate |
| Road Asset Management Program (RAMM) | Preventative | Jul-22 | Adequate |
| Fleet and Plant Maintenance Program | Preventative | Sep-22 | Adequate |
| Building Maintenance Program | Preventative | Jun-22 | Adequate |
| Asset Management Plan | Preventative | Sep-22 | Adequate |
| Plant Replacement Program | Preventative | Sep-22 | Adequate |
| Sewerage Maintenance Plan & Program | Preventative | Oct-19 | Inadequate |
| Road Strategy | Preventative | Jun-21 | Adequate |
| Stock Control Systems (Fuel) | Preventative | Jun-21 | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|---|-----------|----------------|
| Revaluation of Road Assets | Jun-24 | CEO |
| Revaluation of Sewerage System | Jun-25 | CEO |
| Revaluation of Other Infrastructure | Jun-25 | DCEO |
| Revaluation of Land & Buildings | Jun-23 | DCEO |
| Update RAMM Annually | Jun-24 | CEO |
| Link Building Maintenance Schedule to AMP | Jun-24 | DCEO |
| Review Asset Management Plan | Completed | CEO & DCEO |
| Review LTFP and Link to AMP | Completed | DCEO |
| Review Fuel Stock Control System | Completed | CEO |
| Implement New Fuel Stock Control System | Completed | DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|-----------------------|---------------|--------------|
| AMP & LTFP | Reviewed Annually | Completed | Improving |
| Accidents and / or Damage to Property | <2 Per Quarter | 7 for Quarter | Worsening |
| Annual Road Program Uploaded into RAMM | Annually in June | | |
| 10 Year Plant Program Updated | Annually in March | | |
| Sewer Asset Management Plan Completed | Jun-24 | | |
| | | | |
| Residual Risk Rating | | | |
| Consequence Category | Risk Ratings | | Rating |
| Financial | Consequence: | | Moderate (3) |
| | Likelihood: | | Possible (3) |
| | | | |
| | Overall Risk Ratings: | | Moderate |

| |
|---|
| Objective: Maintain assets at a suitable level from procurement to disposal. |
|---|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|---------------------------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Partial | Partial | No | No | |
| CEO | Yes | Yes | Partial | Yes | No | |
| DCEO | Yes | Yes | Partial | Partial | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | No | No | No | No | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| DCEO | Yes | Yes | Yes | Yes | Partial | Risk of frudad is minimal |

| Original Due Date | Extension 1 Date | Extension 2 Date | Extension 3 Date | Comments / Current Status |
|-------------------|------------------|------------------|------------------|--|
| | | | | Revaluation completed 2020 |
| | | | | Revaluation completed June 2022 |
| | | | | Revaluation completed June 2022 |
| | | | | Revaluation completed June 2023 |
| | | | | Data updated in RAMMS; 22/23 program scheduled to upload in July |
| Dec-20 | Apr-21 | Jun-22 | Jun-24 | Rescheduled for June 2024 to be ready for 2024/25 year. |
| | | | | Adopted September 2023 |
| | | | | Reviewed AMP & LTFP adopted |
| | | | | |
| | | | | |

| KPI / Action Data | | | | |
|-------------------|------|------|------|--|
| | 2022 | 2021 | 2020 | Comments |
| Completed | | | | AMP & LTFP reviewed & adopted |
| 3 | 8 | 8 | | Rated quarterly |
| | | | | KPI introduced July 2023 - rate in July each year |
| | | | | KPI introduced July 2023 - rate in April each year |
| | | | | KPI introduced July 2023 - rate in July 2024 |

| Additional / Final Comments |
|---|
| Reviewed by Management Team - March 2024 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies |
| |

| Business & Community DisruptionMar-24 |
|---|
| Risk Context |
| Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism). |
| This includes; -Lack of (or inadequate) emergency response / business continuity plans. -Lack of training for specific individuals or availability of appropriate emergency response. -Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident. -Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc <i>This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".</i> |

| Potential causes include; | |
|---|----------------------------|
| Cyclone, storm, fire, earthquake | Extended utility outage |
| Terrorism / sabotage / criminal behaviour | Economic factors |
| Epidemic / pandemic | Loss of key staff |
| Loss of suppliers | Loss of key infrastructure |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|----------|
| Local Emergency Management Arrangements (LEMA) | Preventative | Oct 19 | Adequate |
| Business Continuity Plan | Preventative | Aug 22 | Adequate |
| Managing Emergencies in Shire Facilities | Preventative | Dec 16 | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|--|-----------|----------------|
| Annual LEM Exercise Undertaken | Mar 24 | CEO |
| Review Business Continuity Plan | Aug 24 | CEO |
| Business Continuity Plan Drill to be Undertaken Annually | Dec 23 | CEO & DCEO |
| Develop IT Disaster Recovery Plan | Dec 22 | DCEO |
| Fire Breaks Inspected and Enforced Annually | Nov 24 | DCEO |
| Fire Fighting Equipment Maintained and Serviced Annually | Aug 24 | CEO |
| Wardens (Internal) - Training of New Wardens | Completed | CEO & DCEO |
| Admin Generator Maintained and Serviced | Monthly | CEO |
| Review Managing Emergencies in Shire Facilities | Jun 22 | CEO & DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|-------------|---------------|-----------|
| Missed LEMC Committee Meetings | 1 per annum | 2 | Improving |
| Number of Firebreak Infringements Issued | 5 per annum | 2 | Constant |
| LEMC Annual Exercise Undertaken | 1 per annum | 1 | Constant |
| BCP Annual Excerise Undertaken | 1 per annum | 1 | Constant |
| Business Continuity Plan Reviewed (every 2nd second) | 3 Months | New | |
| Develop IT Disaster Plan | 3 Months | New | |
| Emergencies in Shire Facilities Plan Reviewed (every 5 years) | 6 Months | New | |

| Residual Risk Rating | | |
|----------------------|--------------|--------|
| Consequence Category | Risk Ratings | Rating |

| |
|---|
| Objective:To continue delivery of critical services at acceptable levels following a disruption |
|---|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|--------------------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO | Yes | Yes | Yes | Yes | | Fraud not relevant |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| | | | Regional exercise held in Trayning March 2023; Next due March 2024 |
| | | | Reviewed August 2022; Next due August 2024 |
| | | | Compeltd December 2022; Next due December 2023 |
| Dec-20 | Jun-21 | Dec-22 | Deferred until DCEO can review IT system & controls; IT provider to advise schedule |
| | | | Inspected November 2023, Next Due November 2024 |
| | | | Inspections completed; Next inspection August 2024 |
| | | | |
| | | | Inspections included in maintenance schedule |
| Jun-20 | Dec-21 | Jun-22 | Deferred; Scheduled to complete December 2023 (consultant engaged) |

| KPI / Action Data | | | |
|-------------------|------|------|---|
| 2023 | 2022 | 2021 | Comments |
| | 1 | 1 | Rate annually in December; 3 meetings held in 2022 |
| | 0 | 0 | Rate annually in December |
| | 1 | Nil | Rate annually in December; Conducted June 2022 & March 2023 |
| | 1 | 2 | Rate annually in December; Conducted December 2022 |
| | | | KPI introduced July 2023 - next due July 2024 |
| | | | KPI introduced July 2023 |
| | | | KPI introduced July 2023 - current review underway |

| Additional / Final Comments |
|---|
| Reviewed by Management Team - June 2023 |

| | | |
|---|------------------------------|--------------|
| Service Interruption; Reputation; Financial | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies

| Failure to fulfil Compliance Requirements (Statutory and Regulatory) | Mar-24 |
|---|--------|
| Risk Context | |
| Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. | |
| It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government. | |
| It does not include Occupational Safety & Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer “Ineffective Employment practices”). | |

| Potential causes include; | |
|---|--|
| Lack of training, awareness and knowledge | Lack of Legal Expertise |
| Staff / Councillor Turnover | No Compliance Officer or person responsible for Compliance oversight and enforcement |
| Inadequate record keeping / failure of corporate electronic systems | Breakdowns in the tender or procurement process |
| Ineffective policies & processes | Ineffective monitoring of changes to legislation |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|----------|
| Governance Management Framework | Preventative | Ongoing | Adequate |
| Information Manangement System | Preventative | Unknown | Adequate |
| Human Resource Management Framework | Preventative | Ongoing | Adequate |
| Access to Accurate & Current Legislation & Regulations | Preventative | Ongoing | Adequate |
| Governance Calendar | Preventative | Ongoing | Adequate |
| Council & Staff Inductions | Preventative | Ongoing | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|---|-------------|-----------------|
| Document Governance Framework | Dec-22 | CEO & EGO |
| Continue Implementation of Training Program for Councillors and Staff | Ongoing | CEO, DCEO & EGO |
| Review Councillor Induction Manual - Every 2 Years | Sep-23 | EGO |
| Review Human Resource Management Framework | Dec-22 | CEO & DCEO |
| Review Information Management System | Dec-22 | DCEO |
| End of Year Financial Audit - Prepare | Sep-23 | DCEO |
| Interim Audit Finding 30 June 2022 - Action of Findings | Progressing | DCEO |
| Audit Finding 30 June 2022 - Action of Findings | Jun-23 | DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|-------------------|-------------------|-----------|
| Financial and Performance Audit Qualifications | Unqualified Audit | Unqualified Audit | Improving |
| Financial and Performance Audit Findings Actioned | 3 Months | | |
| Compliance Audit Return | As per legislated | Compliant | Constant |
| Finanical Management System Review (Every 3 Years) | As per legislated | Compliant | Constant |
| CEO Regulation 17 Review (Every 3 Years) | As per legislated | Compliant | Constant |
| Goverance Structure Documented | Dec-24 | | |
| Information Management System Review Completed | Dec-24 | | |
| Human Resource Management Framework Documented | Dec-24 | | |
| | | | |

| Residual Risk Rating | | |
|-------------------------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Compliance / Reputation / Financial | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| |
|--|
| Objective: Compliance with Statutory and Regulatory Local Government obligations, including the Local Government Act, Planning & Development Act, Health Act, Building Act and Freedom of Information Act |
|--|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|----------------------------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Partial | Partial | Partial | Partial | No | |
| CEO; DCEO | Partial | Partial | Partial | Partial | No | |
| EGO | No | No | Yes | Yes | No | Documentation not required |
| EGO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| Dec-19 | Jun-20 | Jun-22 | Progressing; Extended completion to December 2023 due to other priorities |
| | | | Progressing |
| | | | Completed September 2021; Next review due September 2023 |
| Ongoing | Feb-21 | Jun-22 | Progressing; Extended completion to December 2023 due to other priorities |
| Dec-20 | Feb-21 | Dec-22 | Commenced; Expected to be finalised by September 2023 |
| | | | Financials Year Ending 2021/22 completed |
| | | | Actions progressing |
| | | | Fair value of land & buildings & infrastrcuture assets to be assessed June 2023 |

| KPI / Action Data | | | |
|-------------------|-------------------|-------------------|---|
| 2023 | 2022 | 2021 | Comments |
| | Unqualified Audit | Unqualified Audit | Rated annually in December |
| | | | KPI introduced July 2023 |
| Compliant | Compliant | Compliant | Completed February 2022; Rated annually in March |
| Compliant | Compliant | Not Rated | Reveiwed November 2022; Next due October 2025 |
| Compliant | Compliant | Not Rated | Last reviewed September 2019; Due December 2022; Completed Febrauary 2023 |
| | | | KPI introduced July 2023 |
| | | | KPI introduced July 2023 |
| | | | KPI introduced July 2023 |
| | | | |

| Additional / Final Comments |
|---|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies |
| |

Document Management Processes

Mar-24

| Risk Context |
|---|
| Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation. |
| This includes: -Contact lists -Procedural documents, personnel files, complaints -Applications, proposals or documents -Contracts -Forms or requests |

| Potential causes include; | |
|---|--|
| Incompatible systems | Outdated record keeping practices |
| Inadequate access and / or security levels | Lack of system/application knowledge |
| Inadequate Storage facilities (including climate control) | High workloads and time pressures |
| High Staff turnover | Standard Operating Policies not followed |

| Key Controls | Type | Last Reviewed | Rating |
|----------------------------------|--------------|---------------|----------|
| Information Management Framework | Preventative | Dec-20 | Adequate |
| Governance Management Framework | Preventative | Ongoing | Adequate |
| Recordkeeping Plan | Preventative | Sep-22 | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|--|-----------|----------------|
| Investigate Upgrades Required to Archive Room to Improve Compliance With SRO | Completed | DCEO |
| Refurbishment of Archive Room to Improve Compliance | Completed | CEO |
| Review Sharepoint System | Dec-22 | DCEO |
| Review Information Management Framework | Dec-22 | DCEO |
| Information Management Staff Training | Ongoing | DCEO |
| Review Record Keeping Plan | Completed | DCEO |
| | | |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|---|---------------|---------------|-------|
| Information Management Framework Reviewed | Dec-24 | | |
| Retention & Disposal Compliant | As legislated | | |
| Record Keeping Plan Annual Report Lodged | As legislated | | |

| Residual Risk Rating | | |
|-------------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Compliance / Reputation | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| |
|---|
| Objective: Adequately capture, store, archive, retrieve, provide and ultimately dispose of Shire documentation |
|---|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Partial | Partial | Partial | Partial | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Partial | Yes | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| Completed | | | |
| Completed | | | |
| Jun-21 | Dec-21 | Apr-22 | Stage 1 completed |
| Jun-20 | Jun-21 | Jun-22 | Progressing; Extended completion to Dec 23 due to other priorities |
| Ongoing | | | Form part of Induction Process |
| Jun-21 | Dec-21 | Jun-22 | Completed |

| KPI / Action Data | | | |
|-------------------|------|------|---|
| 2023 | 2022 | 2021 | Comments |
| | | | KPI revised July 2023 |
| | | | KPI revised in July 2023; Rate annually in December |
| | | | KPI revised July 2023; Rate annually in December |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |
| |

| Employment Practices | | Mar-24 | | |
|--|--|---|---------------|-----------|
| Risk Context | | | | |
| Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers). This includes: -Not having appropriately qualified or experienced people in the right roles -Insufficient staff numbers to achieve objectives -Breaching employee regulations -Discrimination, harassment & bullying in the workplace -Poor employee wellbeing (causing stress) -Key person dependencies without effective succession planning in place -Industrial activity | | | | |
| Potential causes include; | | | | |
| Leadership failures | | Ineffective performance management programs or procedures | | |
| Key / single-person dependencies | | Limited staff availability - labour market conditions | | |
| Poor internal communications / relationships | | Inadequate induction practices | | |
| Ineffective Human Resources policies, procedures and practices | | Inconsistent application of policies | | |
| Key Controls | | Type | Last Reviewed | Rating |
| Workforce Plan | | Preventative | May-19 | Effective |
| Human Resource Management Framework | | Preventative | May-19 | Adequate |
| Overall Control Ratings: | | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|---|-----------------|----------------|
| Develop a Health and Wellbeing Program | Implementing | CEO & DCEO |
| Review Workforce Plan | Dec-22 | CEO & DCEO |
| Create Checklist for Human Resource Management Framework | Completed | CEO & DCEO |
| Update Training Register & Develop 2022/2023 Training Program | May-22 | CEO & DCEO |
| Review Staff Induction Process | Completed | DCEO |
| Conduct Annual Drivers License Checks | Annually in Apr | DCEO |
| Conduct Annual Performance Reviews | Annually in Apr | CEO & DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|-------------------|---------------|-----------|
| Training Program (% Completed) | 90% per annum | Not rated | |
| Absenteeism (% of Personal) | > 10 days per FTE | 32% | |
| Absenteeism (% Unpaid Leave) | > 0 days per FTE | 41% | |
| Employee Turnover (% Turnover Rate of Permanent Staff) | 10% | Not rated | |
| Performance Reviews (% Completed) | 100% per annum | 100% | Constant |
| Annual Drivers Licenses (% Completed Checks) | 100% per annum | 100% | Constant |
| Workers Compensation Claims | < 1 per annum | 1 | Improving |

| Residual Risk Rating | | |
|--|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Compliance / Health / Reputational / Financial | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

Notes:

Australian Public Service Commission

.id informed decisions

CEMI (UWA)

National turnover 8.5%

Objective:

Effective management and leadership of human resources (full-time, part-time, casual, temporary and volunteer).

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Partial | Partial | Partial | Partial | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| | | | Implementing 2023/24 Plan |
| Apr-20 | Mar-21 | Jul-22 | Review underway, deferred to allow new CEO input |
| Jun-20 | Jun-21 | Jun-22 | Checklist is place; refining framework continues |
| | | | Live document in place |
| Mar-20 | Sep-20 | Jun-22 | |
| | | | Conducted check during performance review process in April 2023 |
| | | | Performance reviews conducted during April/May 2023 |

| KPI / Action Data | | | |
|-------------------|-----------|-----------|--|
| 2023 | 2022 | 2021 | Comments |
| | Not Rated | Not Rated | Control not in place to rate indicator |
| | 32% | Not Rated | KPI to be reviewed to consider tolerance and measure |
| | 1.20% | Not Rated | KPI to be reviewed to consider tolerance and measure |
| | 53.96% | Not Rated | KPI to be reviewed to consider tolerance and measure |
| 100% | 100% | 100% | Rate annually in June |
| 100% | 100% | 100% | Rate annually in June |
| 1 | 2 | 4 | Rate annually in June |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |
| |

Engagement Practices

Mar-24

| Risk Context | |
|---|---|
| Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so. For example; -Following up on any access & inclusion issues -Infrastructure Projects -Local planning initiatives -Strategic planning initiatives <i>This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.</i> | |
| | |
| Potential causes include; | |
| Relationship breakdowns with community groups | Short lead times |
| Leadership inattention to current issues | Miscommunication / poor communication |
| Inadequate documentation or procedures | Inadequate Regional or District Committee attendance. |
| Budget / funding issues | Inadequate involvement with, or support of community groups |

| Key Controls | Type | Last Reviewed | Rating |
|-----------------------------------|--------------|---------------|-----------------|
| Community & Engagement Framework | Preventative | Sep-21 | <i>Adequate</i> |
| Communication & Engagement Policy | Preventative | Sep-21 | <i>Adequate</i> |
| Complaint Handling Process | Preventative | Jun-21 | <i>Adequate</i> |
| Community Satisfaction Survey | Detective | Sep-22 | <i>Adequate</i> |
| Customer Service Charter | Preventative | Sep-22 | <i>Adequate</i> |
| Overall Control Ratings: | | | <i>Adequate</i> |

| Actions (Treatments) | Due Date | Responsibility |
|--|-------------|-----------------|
| Review Community Complaints, Feedback & Request Handling Process | Dec-22 | CEO & DCEO |
| Review Community Engagement Policy & Framework | Aug-23 | CEO, DCEO & CDO |
| Conduct Community Satisfaction Survey | Sep-24 | CEO & CDO |
| Review Process For Customer Response Requests | Dec-22 | DCEO |
| Review Customer Service Charter (every two years) | Sep-24 | EGO |
| Update Complaint Register (in accordance to Act) | As Required | DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|------------------|---------------|-----------|
| Number Complaints from the Community Not Responded To | <3 per quarter | Not Rated | |
| Community Satisfaction Survey - Council Leadership within the Community | 80% Satisfaction | 70% | Worsening |
| Community Satisfaction Survey - How the community is consulted & informed about local issues | 80% Satisfaction | 56% | Worsening |
| Community Engagement Framework | Completed | Completed | Constant |

| Residual Risk Rating | | |
|----------------------|-----------------------|-------------------|
| Consequence Category | Risk Ratings | Rating |
| Reputation | Consequence: | <i>Minor (2)</i> |
| | Likelihood: | <i>Likely (4)</i> |
| | | |
| | Overall Risk Ratings: | <i>Moderate</i> |

Objective:
Effective working relationships (communication, feedback & consultation) with the Community, local Media, Stakeholders, key Private Sector Companies, Government Agencies and Elected Members.

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|--------------------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO; CDO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO; CDO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO; CDO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO; CDO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO; CDO | Yes | Yes | Yes | Yes | | Fraud not relevant |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| Sep-19 | Jun-20 | Apr-22 | Extended completion to December 2023 due to other priorities |
| | | | Review every 2 years; Due August 2023 |
| | | | Completed Septmeber 2022; next due September 2024 |
| Jun-22 | Dec-23 | | Extended completion to December 2023 due to other priorities |
| | | | Completed September 2022; Next due September 2024 |
| | | | Register available on Shire website & update as required |

| KPI / Action Data | | | |
|-------------------|------------------|------------------|---|
| 2023 | 2022 | 2021 | Comments |
| | <i>Not Rated</i> | <i>Not Rated</i> | Rated annually in December; control to be identified to capture indicator |
| | <i>70%</i> | <i>Not Rated</i> | Rated biannually in December; Next due 2024 |
| | <i>56%</i> | <i>Not Rated</i> | Rated biannually in December; Next due 2024 |
| | | <i>Completed</i> | Rate in December; Review due August 2023 |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

| Environment Management | Mar-24 |
|---|--------|
| Risk Context | |
| Inadequate prevention, identification, enforcement and management of environmental issues. | |
| The scope includes; | |
| -Lack of adequate planning and management of coastal erosion issues. | |
| -Failure to identify and effectively manage contaminated sites (including groundwater usage). | |
| -Waste facilities (landfill / transfer stations). | |
| -Weed & mosquito / Vector control. | |
| -Ineffective management of water sources (reclaimed, potable) | |
| -Illegal dumping. | |
| -Illegal clearing / land use. | |

| Potential causes include; | |
|--|--|
| Inadequate management of landfill sites | Inadequate reporting / oversight frameworks |
| Lack of understanding / knowledge | Community apathy |
| Inadequate local laws / planning schemes | Differing land tenure (land occupancy or ownership conditions) |
| Prolific extractive industry (sand, limestone, etc.) | Competing land use (growing population vs conservation) |

| Key Controls | Type | Last Reviewed | Rating |
|---|--------------|---------------|-----------|
| Road Engineering & Subdivision Policy (4.4) | Preventative | May-19 | Adequate |
| Recycled Water Management Plan & Program | Preventative | | Adequate |
| Contaminated Sites Register | Preventative | Jun-22 | Adequate |
| Waste Management Plan & Program | Preventative | | Not Rated |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|---|-----------|----------------|
| Develop Waste Water Management Plan & Program | Jun-23 | CEO |
| Develop Waste Management Plan & Program | Jun-23 | CEO |
| Complete Audit of Sewage System | Completed | CEO |
| Valuation of Sewage System | Jun-25 | CEO |
| Address Compliance of Waste Management | Ongoing | CEO |
| Preparation of Refuse Site Closure Plan | Dec-22 | CEO |
| Address Compliance of Waste Water Re-Use | Sep-22 | CEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|-------------------|---------------|----------|
| Annual Waste & Recycling Data Reporting | As per legislated | Completed | Constant |
| Satisfactory Water Sampling For Water Re-Use | 100% | Completed | Constant |
| Asbestos Register | As per legislated | Maintained | Constant |
| Contaminated Site Register | As per legislated | Maintained | Constant |

| Residual Risk Rating | | |
|--------------------------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Environment / Reputation / Financial | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| |
|--|
| Objective: Effective management and protection of our environment |
|--|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | In Draft |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | No | No | No | No | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| Dec-20 | Jun-22 | | Plan in draft |
| Dec-20 | Jun-21 | Jun-22 | Deferred; not considered a priroity at present |
| Completed | | | |
| Completed | | | Completed June 2022; Next due June 2025 |
| Ongoing | | | CEO to determine & identify any gaps |
| | | | Contractor engaged |
| Jun-21 | Jun-22 | Sep-22 | Recycled Water Quality Management Plan draft submitted to DoH for comment |

| KPI / Action Data | | | |
|-------------------|------------|------------|---|
| 2023 | 2022 | 2021 | Comments |
| | Submitted | Submitted | Completed as per statutory requirements; Next due October 2023 |
| | 200% | 200% | Water sampling conducted monthly during irrigation season; rate in December |
| | Maintained | Maintained | Last reviewed June 2021; Review annaully in June |
| | Maintained | Maintained | Maintained |

| Additional / Final Comments |
|---|
| Reviewed by Management Team - June 2023 |
| |

Errors, Omissions & Delays

Mar-24

Risk Context

Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.

Examples include;
-Incorrect planning, development, building, community safety and Emergency Management advice
-Incorrect health or environmental advice
-Inconsistent messages or responses from Customer Service Staff
-Any advice that is not consistent with legislative requirements or local laws.
-Human error
-Inaccurate recording, maintenance, testing or reconciliation of data.
-Inaccurate data being used for management decision-making and reporting.
-Delays in service to customers
This excludes process failures caused by inadequate / incomplete procedural documentation - refer “Inadequate Document Management Processes”

Objective:

Minimal errors, omissions or delays in service delivery and advisory activities

| Potential causes include; | | | |
|--|------------------------|--------|-----------|
| Human error | Incorrect information | | |
| Inadequate formal procedures or training | Miscommunication | | |
| Lack of trained staff | Work pressure / stress | | |
| Unrealistic expectations from community, council or management | Health issues | | |
| Poor use of check sheets / FAQ's | Lack of understanding | | |
| | | | |
| Key Controls | Type | Date | Rating |
| Checklists and Documented Procedures | Preventative | Nov-19 | Adequate |
| Complaints Register | Preventative | Nov-19 | Adequate |
| Complaints Process | Recovery | Nov-19 | Adequate |
| Councillor Information Bulletin | Preventative | Nov-19 | Adequate |
| Customer Service Charter | Preventative | Nov-19 | Adequate |
| Delegations & Register | Preventative | Nov-19 | Adequate |
| Electronic Records - Sharepoint | Recovery | Nov-19 | Adequate |
| External Communications (website, news articles) | Preventative | Nov-19 | Adequate |
| External Consultants (ie. legal) | Preventative | Nov-19 | Adequate |
| Customer Service Request Procedure | Preventative | Nov-19 | Adequate |
| File Note/Documentation | Preventative | Nov-19 | Adequate |
| Internal Communications (staff newsletter, regular meetings) | Preventative | Nov-19 | Adequate |
| Performance Reviews | Preventative | Nov-19 | Adequate |
| Qualified Building, Health & Planning Officers | Preventative | Nov-19 | Adequate |
| Segregation of Duties (financial control) | Preventative | Nov-19 | Adequate |
| Staff Inductions | Preventative | Nov-19 | Adequate |
| Staff Training (formal & on-the-job) | Preventative | Nov-19 | Effective |
| Council Motions Register | Preventative | Nov-19 | Adequate |

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO; DCEO | Partial | Partial | Partial | Partial | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | Partial | |
| All Staff | Yes | Yes | Yes | Yes | No | |
| CEO; CDO | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| SMT | Yes | Yes | Yes | Yes | No | |
| CEO; CDO | Yes | Yes | Yes | Yes | No | |
| SMT | Yes | Yes | Yes | Yes | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| SMT | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| EGO | Yes | Yes | Yes | Yes | No | |

| | | | |
|---|-----------------|--------|-----------------------|
| Workforce Plan | Preventative | Nov-19 | <i>Adequate</i> |
| <i>Overall Control Ratings:</i> | | | <i>Adequate</i> |
| | | | |
| Actions (Treatments) | Due Date | | Responsibility |
| Review Employee Code of Conduct | Jul-24 | | CEO & EGO |
| Review and Document Organisations Controls and Systems | Ongoing | | CEO & DCEO |
| Centralise Checklists, Controls and Procedures | Dec-22 | | CEO & DCEO |
| Review Customer Service Complaints & Request Process to include Snap Send Solve | Dec-22 | | DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|--------------------|-------------------|----------|
| Legal Claims | 0 | 0 | Constant |
| Number of Complaints Regarding Errors, Omissions or Delays (minor) | 0 | 0 | Constant |
| Number of Complaints Regarding Errors, Omissions or Delays (major) | 0 | 0 | Constant |
| Referral to SAT/Ombudsman/Public Sector Commission | 0 | 0 | Constant |
| Number of Complaints to Local Government Standards Panel | 0 | 0 | Constant |
| External Audit Qualification | Unqualified Audits | Unqualified Audit | Constant |
| Staff Training Target Met | 90% | Not Rated | |

| Residual Risk Rating | | |
|-----------------------------|------------------------------|---------------------|
| <i>Consequence Category</i> | <i>Risk Ratings</i> | <i>Rating</i> |
| Reputation / Compliance | <i>Consequence:</i> | <i>Moderate (3)</i> |
| | <i>Likelihood:</i> | <i>Possible (3)</i> |
| | | |
| | <i>Overall Risk Ratings:</i> | <i>Moderate</i> |
| | | |

| | | | | | | |
|-----------|-----|-----|-----|-----|----|--|
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
|-----------|-----|-----|-----|-----|----|--|

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| | | | July 2022 presented to all staff, next due July 2024 |
| | | | Continuous improvement |
| Dec-20 | Jun-21 | Jun-22 | Progressing as part of the review of SharePoint |
| Jun-22 | | | Progressing as part of the review of SharePoint |

| KPI / Action Data | | | |
|-------------------|--------------------------|--------------------------|---|
| 2023 | 2022 | 2021 | Comments |
| <i>0</i> | <i>0</i> | <i>0</i> | Rate annually in June |
| <i>0</i> | <i>0</i> | <i>0</i> | Rate annually in June |
| <i>0</i> | <i>0</i> | <i>0</i> | Rate annually in June |
| <i>0</i> | <i>0</i> | <i>0</i> | Rate annually in June |
| <i>0</i> | <i>0</i> | <i>0</i> | Rate annually in June |
| | <i>Unqualified Audit</i> | <i>Unqualified Audit</i> | Rate annually in December |
| | <i>Unable to Rate</i> | <i>Unable to Rate</i> | Rate annually in June; Control to be identified to rate indicator |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

| External Theft & Fraud (Including Cyber)Mar-24 |
|--|
| Risk Context |
| Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic). For the purposes of; -Fraud: benefit or gain by deceit -Malicious Damage: hacking, deleting, breaking or reducing the integrity or performance of systems -Theft: stealing of data, assets or information |

| Potential causes include; | |
|--|---|
| Inadequate security of equipment / supplies / cash | Inadequate provision for patrons belongings |
| Robbery | Lack of Supervision |
| Scam Invoices | Collusion with internal staff |
| Cyber crime | |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|----------|
| Building Security Access Controls (Keys and Keypad Access) | Preventative | Unknown | Adequate |
| Equipment Storage and Access Controls | Preventative | Unknown | Adequate |
| IT Security Framework (Passwords and Security Protocols) | Preventative | Sep-19 | Adequate |
| Financial Management System | Preventative | Sep-19 | Adequate |
| | | | |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|---|----------|----------------|
| Review Access Controls to Include Key Register | No Date | CEO & DCEO |
| Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000 | Dec-22 | DCEO |
| Implement Quarterly Schedule For Changing Passwords | Ongoing | DCEO |
| Review Security and Storage of Records | Aug-23 | DCEO |
| Document Financial Management System | Dec-23 | DCEO |
| | | |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|---------------------------------------|-----------|---------------|----------|
| Number of Cyber Breaches | 0 | 0 | Constant |
| Number of Incidents of Theft or Fraud | 0 | 0 | Constant |
| Passwords Changed Quarterly | 100% | 100% | Constant |

| Residual Risk Rating | | |
|----------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Financial / Property | Consequence: | Minor (2) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| |
|---|
| Objective: To prevent a loss of funds, assets, data or unauthorised access by external parties |
|---|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Partial | Partial | Partial | No | Partial | |
| CEO | Partial | Partial | Partial | No | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| | | | | | | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| Dec-19 | Jun-20 | Dec-21 | Progress stalled, no due date set |
| Jun-20 | | | Progressing |
| | | | Secure password policy in place; reset passwords every 90 days |
| | | | Last reviewed August 2022; next due August 2023 |
| Oct-21 | Dec-22 | Dec-23 | Commenced, expected to finalise in December 2023 |
| | | | |

| KPI / Action Data | | | |
|-------------------|------|------|-----------------------|
| 2023 | 2022 | 2021 | Comments |
| 0 | 0 | 0 | Rate annually in June |
| 0 | 0 | 0 | Rate annually in June |
| 100% | 100% | 100% | Rate annually in June |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

Management of Facilities / Venues / Events

Mar-24

Risk Context

Failure to effectively manage the day to day operations of facilities, venues and / or events.
This includes;
-Inadequate procedures in place to manage quality or availability.
-Poor crowd control
-Ineffective signage
-Booking issues
-Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility)
-Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)

| Potential causes include; | |
|---|--|
| Double bookings | Traffic congestion or vehicles blocking entry or exit |
| Illegal / excessive alcohol consumption | Insufficient time between bookings for cleaning or maintenance |
| Bond payments poorly managed | Difficulty accessing facilities / venues. |
| Falsifying hiring agreements (alcohol on site / lower deposit) | Failed safety / chemical / health requirements |
| Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance) | Poor service from contractors (such as catering or cleaning) |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|----------|
| Event Management Framework | Preventative | May-19 | Adequate |
| Building Maintenance Program | Preventative | May-19 | Adequate |
| Facility / Venue Booking System | Preventative | May-19 | Adequate |
| Reserves Management System | Preventative | May-19 | Adequate |
| Asset Management Plan | Preventative | May-19 | Adequate |
| Statutory Public Building Compliance Program | Preventative | Nov-21 | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|---|-----------|----------------|
| Develop Event Management Framework | Dec-23 | CDO |
| Develop Reserves Management Register | Completed | DCEO |
| Create Inspection and Maintenance Schedules for Event Equipment | Oct-23 | CDO |
| Undertake Community Facilities Review | Aug-22 | CEO & CDO |
| Public Buildings Inspected Annually for Compliance | Nov-23 | CEO |
| Develop Wheatbelt Heritage Rail Management Plan | Jun-23 | CEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|--|------------|---------------|-----------|
| Number of Injuries / Incidents at Events | 0 | 0 | Constant |
| Number of Injuries / Incidents at Facilities | 0 | 0 | Constant |
| Customer Satisfaction Survey - Facilities | <65% | 83% | Improving |
| Compliance of Events and Facilities | >90% | 90% | Constant |
| Reserves Management Register | Maintained | Not Rated | |

| Residual Risk Rating | | |
|----------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Reputation | Consequence: | Minor (2) |
| | Likelihood: | Unlikely (2) |
| | | |
| | Overall Risk Ratings: | Low |

Objective:

Effective management of the day to day operations of facilities, venues and events.

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|-------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Partial | Yes | No | No | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | No | No | No | |
| CEO; DCEO | Partial | Partial | Partial | No | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| Mar-20 | Jun-20 | Jun-22 | Event Management Plan in place, yet to complete framework; extend to Dec 2023 |
| | | | Completed |
| Dec-19 | Mar-20 | Jun-22 | Extend to October 2023 due to other priorities |
| Jun-20 | Feb-21 | Jun-22 | Near completion |
| Dec-20 | Nov-21 | Apr-22 | Inspections completed November 2022: Next due Novemebr 2023 |
| | | | Not commenced |

| KPI / Action Data | | | |
|-------------------|------------|------------|---|
| 2023 | 2022 | 2021 | Comments |
| 0 | 0 | 0 | Rate annually in June |
| 0 | 0 | 0 | Rate annually in June |
| 83% | 83% | Not Rated | Rated every 2 years; Due Setpember 2024 |
| | Compliant | Not Rated | Rated every 2 years; Due Setpember 2024 |
| | Maintained | Maintained | Rate annually in December 2023 |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

IT or Communication Systems and Infrastructure

Mar-24

Risk Context

Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked.

Examples include failures or disruptions caused by:

-Hardware or software

-Networks

-Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

-Configuration management

-Performance monitoring

This does not include new system implementations - refer "Inadequate Project / Change Management".

Potential causes include;

| | |
|--|--|
| Weather impacts | Non-renewal of licences |
| Power outage on site or at service provider | Inadequate IT incident, problem management & Disaster Recovery Processes |
| Out-dated, inefficient or unsupported hardware or software | Lack of process and training |
| Software vulnerability | Equipment purchases without input from IT department |
| Incompatibility between operating systems | Vulnerability to user error |

| Key Controls | Type | Last Reviewed | Rating |
|---|--------------|---------------|------------------|
| IT Infrastructure Replacement Program | Preventative | Jul-20 | Adequate |
| IT Management Service Level Agreement | Detective | Early 2018 | Adequate |
| IT Managed Service Agreement Monthly Report | Detective | Monthly | Adequate |
| IT Disaster Recovery Plan | Recovery | | Not Rated |
| IT System Access Framework | Preventative | | Adequate |
| Secure Password Procedure | Preventative | | Adequate |
| Advanced Email Protection | Preventative | Aug-20 | Effective |
| Overall Control Ratings: | | | Adequate |

| Actions | Due Date | Responsibility |
|--|-----------|----------------|
| Develop IT Disaster Recovery Plan | Dec-22 | DCEO |
| Review IT Management Service Level Agreement | Jan-24 | DCEO |
| Document IT Infrastructure Replacement Program | Dec-22 | DCEO |
| Develop Secure Password Procedure | Completed | DCEO |
| Replacement of Phone System | Completed | DCEO |
| Document IT System Framework & Services | Dec-22 | DCEO |
| | | |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|------------------------------------|-----------|---------------|----------|
| Number of Cyber Breaches | 0 | 0 | Constant |
| IT Replacement Program | Developed | Not rated | Constant |
| IT Disaster Recovery Plan | Developed | Not rated | Constant |
| Advanced Email Protection | Installed | Installed | Constant |
| IT System Access Framework | Developed | Not rated | Constant |
| Document Secure Password Procedure | Developed | Not rated | Constant |
| | | | |

Residual Risk Rating

| Consequence Category | Risk Ratings | Rating |
|--------------------------------|-----------------------|-----------------|
| Service Disruption / Financial | Consequence: | Major (4) |
| | Likelihood: | Likely (4) |
| | | |
| | Overall Risk Ratings: | Moderate |

Objective:

Stability and performance of information technology and communication systems

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|--------------------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO; DCEO | Yes | Yes | Yes | Yes | | Fraud not relevant |
| CEO; DCEO | Yes | Yes | Yes | Yes | | Due June 2021 |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| DCEO | Yes | Yes | Yes | Yes | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| Dec-20 | Jun-21 | Dec-22 | Linked with IT Framework & Services |
| | | | Provision of Managed Information Services expires in 2024 |
| Mar-20 | Dec-20 | Jun-22 | Linked with IT Framework & Services |
| | | | Procedure implemented |
| Sep-21 | Completed | | VOIP system installed |
| Mar-21 | Jun-21 | Dec-22 | Deferred unitl December 2023 |
| | | | |

| KPI / Action Data | | | |
|-------------------|------------|------------|----------------------------|
| 2023 | 2022 | 2021 | Comments |
| 0 | 0 | 0 | Rate annually in June |
| | Not rated | Completed | Rating based on completion |
| | Not rated | Not rated | Rating based on completion |
| Maintained | Maintained | Maintained | System remains in place |
| Not rated | Not rated | Not rated | Rating based on completion |
| Maintained | Maintained | Completed | Rating based on completion |
| | | | |

Additional / Final Comments

Reviewed by Management Team - June 2023

Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

| Risk Context |
|---|
| Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority. |
| This would include instances of: -Relevant authorisations not obtained. -Distributing confidential information. -Accessing systems and / or applications without correct authority to do so. -Misrepresenting data in reports. -Theft by an employee -Inappropriate use of plant, equipment or machinery -Inappropriate use of social media. -Inappropriate behaviour at work. -Purposeful sabotage <i>This does not include instances where it was <u>not</u> an intentional breach - refer Errors, Omissions or Delays.</i> |

| Potential causes include; | |
|---|--|
| Inadequate training of code of conduct \ induction | Greed, gambling or sense of entitlement |
| Changing of job roles and functions/authorities | Collusion between internal & external parties |
| Delegated authority process inadequately implemented | Password sharing |
| Lack of internal checks | Low level of Supervisor or Management oversight |
| Covering up poor work performance | Believe they'll get away with it |
| Poor enforcement of policies and procedures | Undue influence from Manager / Councillor |
| Information leaked to Tenderers during the Tender process | Poor work culture |
| Insubordination | By-passing established administrative procedures |
| Disgruntled employees | Sharing of confidential information |

| Key Controls | Type | Last Reviewed | Rating |
|---|--------------|---------------|-----------------|
| Delegations Register | Preventative | May-20 | <i>Adequate</i> |
| Staff Recrutiment Process (includes Police Clearance) | Preventative | Feb-19 | <i>Adequate</i> |
| Staff Inductions | Preventative | Aug-20 | <i>Adequate</i> |
| External Audits | Preventative | May-20 | <i>Adequate</i> |
| Annual Drivers Licence Checks | Preventative | Feb-20 | <i>Adequate</i> |
| Social Media Policy | Preventative | Apr-20 | <i>Adequate</i> |
| Segregation of Duties (Financial) | Preventative | Jul-20 | <i>Adequate</i> |
| Financial Management Policy | Preventative | May-20 | <i>Adequate</i> |
| Financial Authorisation Policy | Preventative | May-20 | <i>Adequate</i> |
| Delegation Control - Synergy | Preventative | Jul-20 | <i>Adequate</i> |
| Financial Interests Returns Declarations | Preventative | Ongoing | <i>Adequate</i> |
| Primary and Annual Returns Process | Preventative | Aug-20 | <i>Adequate</i> |
| Procurement Delegation Control - Synergy | Preventative | Ongoing | <i>Adequate</i> |
| Petty Cash Policy | Preventative | May-20 | <i>Adequate</i> |
| Corporate Credit Card Policy | Preventative | Apr-21 | <i>Adequate</i> |
| Delegated Authority for Procurement | Preventative | May-20 | <i>Adequate</i> |
| Elected Member Training Plan | Preventative | Ongoing | <i>Adequate</i> |
| Audit & Risk Committee Terms of Reference | Preventative | Nov-19 | <i>Adequate</i> |
| IT Security Access Register (Profiles & Passwords) | Preventative | 90 Days | <i>Adequate</i> |
| Purchasing Policy & Procurement Process | Preventative | Jul-20 | <i>Adequate</i> |

Objective:

Compliance with our Code of Conduct

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Yes | Yes | Yes | Partial | |
| CEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |

| | | | |
|---|--------------|------------|-----------------|
| Tender Procurement Process | Preventative | Unknown | Adequate |
| Financial Management Systems Review | Preventative | Sep-19 | Adequate |
| Regulation 17 Review | Preventative | Dec-19 | Adequate |
| Related Parties Discloures Policy | Preventative | Jan-19 | Adequate |
| Council Member Communication & Use of Social Media Policy | Preventative | Introduced | Adequate |
| Code of Conduct | Preventative | Feb-21 | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|--|----------------|----------------|
| Review and Document Organisations Controls and Systems | Ongoing | CEO & DCEO |
| Centralise Checklists, Controls and Procedures | Jun-21 | CEO & DCEO |
| Review Fuel Stock Control and Process | Completed | DCEO |
| Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years | Feb-26 | CEO |
| Review Purchasing Policy & Procurement Process | Dec-22 | DCEO |
| Review Social Media Policy 3.11 | Dec-22 | EGO |
| Review Code of Conduct (Councillor) | Jul-23 | CEO & EGO |
| Prepare Credit Card Procedure | Completed | DCEO |
| Conduct Drivers Licence Check Annually | April Annually | CEO & DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|---|-----------------|---------------|----------|
| Unqualified External Audits (# of Significant Findings) | 0 | Unqualfied | Constant |
| Disregarding or Manipulating Procurement Process | Nil | Not rated | Constant |
| Breaches of Code of Conduct | NII | 1 | Constant |
| Internal & External Complaints (Minor) | < 1 per quarter | 0 | Constant |
| Internal & External Complaints (Major) | 0 | 0 | Constant |
| Adherance to Internal Controls | Nil | Not rated | Constant |

| Residual Risk Rating | | |
|----------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Reputation / Finance | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| | | | | | | |
|-----------|-----|-----|-----|-----|---------|--|
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|---|
| Dec-20 | Ongoing | | Progressing |
| Dec-20 | Jun-21 | Jun-22 | Underway as part of SharePoint review |
| May-20 | Apr-21 | | Processed reviewed & procedures implemented for fuel & materials |
| | | | Completed February 2026; Next due February 2026 |
| Mar-20 | Apr-23 | Jun-23 | Scheduled to compelte end June 2023; progressing |
| Oct-19 | Completed | | Reviewed April 2020; introduced Council Member Communication & Use of Social Media Policy December 2019; Due for review |
| | | | Review scheduled for July 2023 |
| Sep-21 | Completed | | Credit Card authorisation forms and agreements in place |
| | | | Last checked April 23; Next check April 2024 |

| KPI / Action Data | | | |
|-------------------|----------------|----------------|---|
| 2023 | 2022 | 2021 | Comments |
| | Unqualified | Unqualified | Rate annually in December |
| | 0 | 35 | Rate annually in December |
| | 1 | 4 | Rate annually in December |
| | 0 | 0 | Rate annually in December |
| | 0 | 0 | Rate annually in December |
| | Unable to Rate | Unable to Rate | Rate annually in December; Control to rate indicator yet to be identified |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

Project / Change Management

Mar-24

| Risk Context |
|--|
| Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes. |
| <div>This includes:</div> <div>-Inadequate change management framework to manage and monitor change activities.</div> <div>-Inadequate understanding of the impact of project change on the business.</div> <div>-Failures in the transition of projects into standard operations.</div> <div>-Failure to implement new systems</div> <div>-Inadequate handover process</div> <div><i>This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"</i></div> |

| Potential causes include; | |
|--|---|
| Lack of communication and consultation | Excessive growth (too many projects) |
| Lack of investment | Inadequate monitoring and review |
| Failures of project Vendors/Contractors | Geographic or transport difficulties sourcing equipment / materials |
| External consultants underquoting on costs | Lack of project methodology knowledge and reporting requirements |
| Ineffective management of expectations (scope creep) | Project risks not managed effectively |
| Inadequate project planning (resources/budget) | |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|------------------|
| Project Management Methodology and Framework | Preventative | | <i>Not Rated</i> |
| Communication and Engagement Framework | Preventative | | <i>Adequate</i> |
| Risk Management Framework | Detective | Oct-19 | <i>Adequate</i> |
| Finanical Management Framework | Preventative | Mar-17 | <i>Adequate</i> |
| Overall Control Ratings: | | | <i>Adequate</i> |

| Actions (Treatments) | Due Date | Responsibility |
|--|----------|----------------|
| Develop Project Management Methodology and Framework | Dec-22 | DCEO |
| Review Communication and Engagement Framework | Aug-23 | CEO & CDO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|---|-----------|---------------|-------|
| Minimisation of Project Variations | <90% | Not rated | |
| Achievement of Project Deadlines / Milestones | <90% | Not rated | |
| Community Engagement Framework Review (Every 2 Years) | Completed | Not rated | |

| Residual Risk Rating | | |
|-----------------------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Financial / Reputational / Health | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| |
|--|
| <div>Objective:</div> <div>Adequate analysis, design, delivery and reporting of projects</div> |
|--|

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | No | No | No | No | Partial | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| Oct-19 | Dec-20 | Dec-21 | Project managaement templates in place; process yet to be documented |
| Mar-22 | | | Due to review in August 2023 |

| KPI / Action Data | | | |
|-------------------|----------------|----------------|--|
| 2023 | 2022 | 2021 | Comments |
| | Unable to Rate | Unable to Rate | Rate annually in December; Controls to rate indicator to be identified |
| | Unable to Rate | Unable to Rate | Rate annually in December; Controls to rate indicator to be identified |
| | Not Rated | Completed | Rate upon completion; Due August 2023 |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

Safety and Security Practices

Mar-24

Risk Context

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards.
It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.

| Potential causes include; | |
|--|--|
| Lack of appropriate PPE / equipment | Inadequate signage, barriers or other exclusion techniques |
| Inadequate first aid supplies or trained first aiders | Poor storage and use of dangerous goods |
| Inadequate security protection measures in place for buildings, depots and other places of work | Ineffective / inadequate testing, sampling or other health-related requirements |
| Inadequate or unsafe modifications to plant & equipment | Lack of mandate and commitment from senior management |
| Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, contractors and/or tenants. | Inadequate organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc.). |
| Inadequate supervision, training or mentoring of staff | Slow or inadequate response to notifications from public |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|----------|
| Building Security Access Controls (Keys & Keypad Access) | Preventative | Sep-19 | Adequate |
| OSH Management Framework | Preventative | May-17 | Adequate |
| Human Resource Management Framework | Preventative | May-19 | Adequate |
| Governance Management Framework | Preventative | Ongoing | Adequate |
| Managing Emergencies In Shire Facilities | Preventative | Dec-16 | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|--|-----------|----------------|
| Review Hazard Register | Annually | CEO & DCEO |
| Update Staff Training Register | Ongoing | CEO & DCEO |
| Conduct Quarterly Workplace Inspections | Quarterly | CEO |
| Safe Work Method Statements (SWMS) Library | Completed | CEO |
| Assess Shire Building and Facility Safety and Security | Nov-23 | CEO |
| Develop Isolated Worker Management Procedure | Oct-22 | CEO |
| Re-Establish WSH Committee & Conduct Bi-Monthly Meetings | Monthly | CEO |
| Review Managing Emergencies In Shire Facilities | Dec-23 | CEO & DCEO |
| Conduct Annual BCP and LEMC Drills | Dec-23 | CEO |
| Review Contractor Inductions and Register | Jun-22 | CEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|---|-----------|---------------|-----------|
| Reporting and Management of Incidents | 100% | 100% | Improving |
| Failed Safety Inspections | Nil | Nil | Constant |
| Lost Time Injuries Per Quarter | Nil | | Constant |
| Near Misses Per Quarter | Nil | Nil | Improving |
| Workers Compensation Claims Per Quarter | Nil | 1 | Improving |
| Safety Audit Result % (Every Three Years) | 95% | 74% | Constant |

Objective:

Compliance with the Occupation Safety & Health Act, associated regulations and standards, and the ability to ensure the physical security requirements of staff, contractors and visitors.

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|----------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO | Yes | Yes | No | No | Partial | |
| CEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Partial | Partial | Partial | Partial | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| | | | |
| | | | Register updated as required |
| | | | Inspections schedule prepared |
| May-22 | Jun-22 | | SMWS in place for all plant |
| | | | Completed November 2022; Next due November 2023 |
| | | | Policy signed off; yet to prepare procedure |
| | | | Bi-Monthly meetings conducted |
| Dec-21 | Jun-22 | Mar-23 | Deferred; Scheduled to complete December 2023; contractor engaged |
| | | | LEMC drill completed, next due 2023; BCP drill due Dec 2022, next due Dec 2023 |
| | | | Review completed; contractor inductions conducted as required |

| KPI / Action Data | | | |
|-------------------|------------|----------------|--|
| 2023 | 2022 | 2021 | Comments |
| | Not Rated | Unable to Rate | Rated annually in December; Control to be identified to rate indicator |
| | Not Rated | Unable to Rate | Rated annually in December; Control to be identified to rate indicator |
| | Note Rated | Unable to Rate | Rated annually in December; Control to be identified to rate indicator |
| | 0 | 4 | Rated annually in December |
| | 1 | 2 | 2 overall for 2021/22 (nil for quarter); Rated annually in December |
| | Not Rated | 74% | Safety Audit completed May 2021 |

| Residual Risk Rating | | |
|----------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Health | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

Nil

Supplier / Contract Management

Mar-24

| Risk Context |
|---|
| Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. |
| This also includes: <ul style="list-style-type: none">Concentration issues (contracts awarded to one supplier)Vendor sustainability |

| Potential causes include; | |
|---|--|
| Insufficient funding | Inadequate contract management practices |
| Complexity and quantity of work | Ineffective monitoring of deliverables |
| Suppliers not willing to provide quotes | Limited availability of suppliers |
| Inadequate tendering process | Lack of planning and clarity of requirements |
| Contracts not renewed on time | Historical contracts remaining |

| Key Controls | Type | Last Reviewed | Rating |
|--|--------------|---------------|----------|
| Annual Budget | Preventative | Mar-21 | Adequate |
| Financial Management Framework | Preventative | Progressing | Adequate |
| Access to Independent Advice (WALGA/Lawyers) & Peer Review | Preventative | Ongoing | Adequate |
| Overall Control Ratings: | | | Adequate |

| Actions (Treatments) | Due Date | Responsibility |
|--|----------|----------------|
| Review Purchasing Policy | Dep 23 | CEO & DCEO |
| Develop Standardised Contracts | Ongoing | CEO & DCEO |
| Document Financial Controls | Ongoing | DCEO |
| Develop Appropriate Financial Reporting Tools | Ongoing | DCEO |
| Develop Centralised Contract Management System | Ongoing | CEO & DCEO |

| Key Performance Indicators | Tolerance | Latest Result | Trend |
|---|----------------|---------------|-----------|
| Contracts Reviewed And Maintained | >90% | 90% | Constant |
| Number of Expired Contracts Not Yet Renewed | <1 per quarter | 1 | Worsening |

| Residual Risk Rating | | |
|----------------------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings | Rating |
| Service Interruption / Financial | Consequence: | Moderate (3) |
| | Likelihood: | Possible (3) |
| | | |
| | Overall Risk Ratings: | Moderate |

Objective:
Adequate management (including contractual arrangements) of external Suppliers, Contractors, IT Vendors or Consultants engaged for operations.

| Control Assurance | | | | | | |
|-------------------|--------------------|-----------|----------|------------|---------|----------------------------|
| Control Owner | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |
| CEO; DCEO | Yes | Yes | Yes | Yes | Partial | Risk of frudad is minimal. |
| CEO; DCEO | Yes | Yes | Yes | Yes | No | |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status |
|-------------------|------------------|------------------|--|
| | | | Bi-Annual Review due September 2023 |
| | | | Standardised MOUs; Service Level Agreements; Tenancy Agreements; Contracts |
| | | | Controls in place; constantly reviewing for improvemert |
| | | | Continuous training to utilise all tools |
| | | | Investigating options whilst reviewing SharePoint |

| KPI / Action Data | | | |
|-------------------|------|------|---------------------------|
| 2023 | 2022 | 2021 | Comments |
| | 90% | 90% | Rate annually in December |
| | 2 | 1 | Rate annually in December |

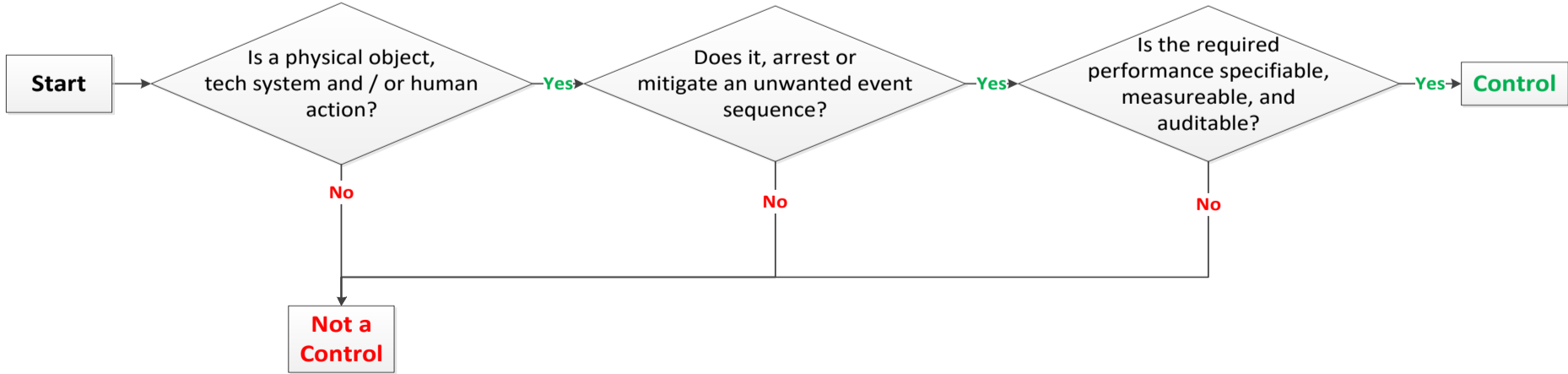
| Additional / Final Comments |
|--|
| Reviewed by Management Team - June 2023 |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

| Measures of Consequence | | | | | | | | | |
|-------------------------|--|--|---|---|-------------------------------|----------------------------------|-----------------------|------------------------------------|-------------------------------|
| RATING | PEOPLE | INTERRUPTION TO SERVICE | REPUTATION | COMPLIANCE | PROPERTY | NATURAL ENVIRONMENT | FINANCIAL IMPACT | PROJECT | |
| | | | (Social / Community) | | (Plant, Equip, Buildings) | | | Time | Budget |
| Insignificant (1) | Near-Miss | No material service interruption Less than 1 hour | Unsubstantiated, localised low impact on community trust. | No noticeable regulatory or statutory impact | Inconsequential damage. | Contained, reversible impact | Less than \$5,000 | Exceeds deadline by 5% of project | Exceeds project budget by 5% |
| Minor (2) | First Aid Treatment | Short term temporary interruption – | Substantiated, localised impact on community trust or | Some temporary non compliances | Localised damage rectified by | Contained, reversible impact | \$5,001 - \$50,000 | Exceeds deadline by 10% of project | Exceeds project budget by 10% |
| Moderate (3) | Medical treatment / Lost time injury <30 Days | Medium term temporary interruption – | Substantiated, public embarrassment. | Short term non-compliance but with significant | Localised damage requiring | Contained, reversible impact | \$50,001 - \$200,000 | Exceeds deadline by 15% of project | Exceeds project budget by 15% |
| Major (4) | Lost time injury >30 Days / temporary disability | Prolonged interruption of services – additional | Substantiated, public embarrassment. | Non-compliance results in termination of | Significant damage requiring | Uncontained, reversible impact | \$200,001 - \$500,000 | Exceeds deadline by 20% of project | Exceeds project budget by 20% |
| Extreme (5) | Fatality, permanent disability | Indeterminate prolonged interruption of | Substantiated, public embarrassment. | Non-compliance results in litigation, criminal charges or | Extensive damage requiring | Uncontained, irreversible impact | More than \$500,000 | Exceeds deadline by 25% of project | Exceeds project budget by 25% |

| Measures of Likelihood | | | Risk Matrix | | | | | |
|------------------------|---|----------------------------|--------------------|-------------------|--------------|--------------|--------------|------------------|
| Rating | Description | Frequency | | Insignificant (1) | Minor (2) | Moderate (3) | Major (4) | Catastrophic (5) |
| Almost Certain (5) | The event is expected to occur in most circumstances | More than once per year | Almost Certain (5) | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely (4) | The event will probably occur in most circumstances | At least once per year | Likely (4) | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| Possible (3) | The event should occur at some time | At least once in 3 years | Possible (3) | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| Unlikely (2) | The event could occur at some time | At least once in 10 years | Unlikely (2) | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| Rare (1) | The event may only occur in exceptional circumstances | Less than once in 15 years | Rare (1) | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

| Risk Acceptance Criteria | | | |
|--------------------------|---------------------------|--|---------------------|
| Risk Rank | Description | Criteria | Responsibility |
| LOW | Acceptable | Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring | Operational Manager |
| MODERATE | Monitor | Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring | Operational Manager |
| HIGH | Urgent Attention Required | Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring | DCEO / CEO |
| EXTREME | Unacceptable | Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring | CEO / Council |

| Existing Controls Ratings | | |
|---------------------------|---|--|
| Rating | Foreseeable | Description |
| Effective | There is <u>little</u> scope for improvement. | Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly. |
| Adequate | There is <u>some</u> scope for improvement. | Processes (Controls) generally operating as intended, however inadequacies exist. Nil or limited monitoring. Reviewed and tested, but not regularly. |
| Inadequate | There is a <u>need</u> for improvement or action. | Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time. |



| | |
|-------------------|--|
| Lagging Indicator | Indicators relating to a result or outcome. Lag means the indicator will change after something happens. The indicator measures the results of an action. Looks back as to whether the intended result was achieved) |
| Leading Indicator | Indicators measures an input that leads to a result. Often related to something you can influence. How to produce desired results. Looks forward at future outcomes. |

Risk Register - Updated March 2024

| Theme | Key Control | Rating | KPI | Comment |
|--|---|------------|----------------|--|
| Asset Management Practices | Sewerage Maintenance Plan & Program | Indequate | | Scheduled to complete December 2023 |
| Asset Management Practices | KPI - Accidents/Damage to Property | 7 | <2 Per Quarter | Worsening |
| Engagement | Community Satisfaction Survey - Council leadership in the community | | 70% | Worsening |
| Engagement | Community Satisfaction Survey - How the community is consulted & informed about local | | 56% | Worsening |
| Environment Management | Sewerage Maintenance Plan & Program | Inadequate | | Scheduled to complete December 2023 |
| Environment Management | Waste Management Plan | Not Rated | | Scheduled for December 2023 |
| Management of Facilities/Venues/Events | Event Management Framework | Not Rated | | Plan in place; overall framework to be completed |
| IT or Communication Systems & Infrastructure | IT Disaster Recovery Plan | Not Rated | | |
| Project/Change Management | Project Management Methodology & Framework | Not Rated | | Templates in place; procedures to be developed |

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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These Statements are prepared with data available at the time of preparation.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

BY NATURE OR TYPE

| | Ref | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. | Reason | Explanation of Variance |
|---|------|--------------------|--------------------|--------------------|------------------|--------------------|-------------|--------|---|
| | Note | \$ | \$ | \$ | \$ | % | | | |
| Revenue from operating activities | | | | | | | | | |
| General Rates | 6 | 1,503,992 | 1,561,417 | 1,560,360 | (1,057) | (0.07%) | | | Within Variance |
| Other rates | 6 | 57,425 | 0 | 0 | 0 | 0.00% | | | Within Variance |
| Grants, subsidies and contributions | 12 | 968,914 | 802,431 | 756,300 | (46,131) | (5.75%) | | | Within Variance |
| Fees and charges | | 830,409 | 686,397 | 649,351 | (37,046) | (5.40%) | | | Within Variance |
| Interest revenue | | 146,488 | 94,992 | 87,347 | (7,645) | (8.05%) | | | Within Variance |
| Other revenue | | 78,912 | 38,096 | 37,526 | (570) | (1.50%) | | | Within Variance |
| Profit on disposal of assets | | 35,122 | 44,835 | 44,835 | 0 | 0.00% | | | Within Variance |
| | | 3,621,262 | 3,228,168 | 3,135,719 | (92,449) | 2.86% | | | |
| Expenditure from operating activities | | | | | | | | | |
| Employee costs | | (1,966,082) | (1,221,016) | (1,253,081) | (32,065) | (2.63%) | | | Within Variance |
| Materials and contracts | | (1,875,967) | (1,392,668) | (1,260,506) | 132,162 | 9.49% | | | Within Variance |
| Utility charges | | (179,196) | (120,552) | (127,711) | (7,159) | (5.94%) | | | Within Variance |
| Depreciation | | (2,185,601) | (1,450,896) | (1,714,721) | (263,825) | (18.18%) | ☹ Permanent | | Depreciation has now been processed via the Asset register. Staff will review prior year revaluations to ensure depreciation rates are in line. This has no cash impact on the Shires funding position. |
| Finance costs | | (30,120) | (20,064) | (15,869) | 4,195 | 20.91% | | | Within Variance |
| Insurance | | (185,189) | (116,224) | (55,238) | 60,986 | 52.47% | 😊 Timing | | Insurance premiums are lower than YTD budget. Staff will review monthly allocation postings. |
| Other expenditure | | (90,409) | (44,164) | (41,832) | 2,332 | 5.28% | | | Within Variance |
| | | (6,512,564) | (4,365,584) | (4,468,958) | (103,374) | (2.37%) | | | |
| Less: Profit on asset disposals | | (35,122) | (44,835) | (44,835) | 0 | 0.00% | | | Within Variance |
| Movement in liabilities associated with restricted cash | | 4,970 | 0 | (54) | (54) | 0.00% | | | Within Variance |
| Add: Depreciation on assets | | 2,185,601 | 1,450,896 | 1,714,721 | 263,825 | (18.18%) | ☹ Permanent | | Depreciation has now been processed via the Asset register. Staff will review prior year revaluations to ensure depreciation rates are in line. This has no cash impact on the Shires funding position. |
| Amount attributable to operating activities | | (735,853) | 268,645 | 336,593 | 67,948 | (25.29%) | | | |

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

BY NATURE OR TYPE

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. | Reason | Explanation of Variance |
|--|-------------|------------------|----------------------|----------------------|--------------------|-----------------------|------|-----------|--|
| | | \$ | \$ | \$ | \$ | % | | | |
| CONTINUED | | | | | | | | | |
| Investing activities | | | | | | | | | |
| Inflows and Outflows from investing activities | | | | | | | | | |
| Capital grants, subsidies and contributions | 13 | 4,191,215 | 1,604,694 | 1,359,426 | (245,268) | (15.28%) | 🟡 | Timing | Roads and Recreation grants are lower than YTD budget. This is a timing issue with grant funding milestones and delay in RRG Fed funding. Refer to Note 13 for details |
| Proceeds from disposal of assets | 7 | 56,000 | 56,000 | 90,000 | 34,000 | 60.71% | 😊 | Permanent | Additional funds to be addressed with Budget Review |
| Payments for property, plant and equipment | 8 | (404,783) | (201,659) | (201,960) | (301) | (0.15%) | | | Within Variance - Refer to Note 8 for Detail. |
| Payments for infrastructure | 8 | (4,631,329) | (1,461,618) | (1,424,007) | 37,611 | 2.57% | | | Within Variance - Refer to Note 8 for Detail. |
| Amount attributable to investing activities | | (788,897) | (2,583) | (176,541) | (173,958) | (6734.73%) | | | |
| Financing Activities | | | | | | | | | |
| Inflows from financing activities | | | | | | | | | |
| Transfer from reserves | 10 | 218,510 | 0 | 0 | 0 | 0.00% | | | Within Variance |
| | | 218,510 | 0 | 0 | 0 | 0.00% | | | |
| Outflows from financing activities | | | | | | | | | |
| Repayment of debentures | 9 | (106,134) | (52,258) | (52,258) | 0 | 0.00% | | | Within Variance |
| Transfer to reserves | 10 | (398,426) | 0 | 0 | 0 | 0.00% | | | Within Variance |
| | | (504,560) | (52,258) | (52,258) | 0 | | | | |
| Amount attributable to financing activities | | (286,050) | (52,258) | (52,258) | 0 | 0.00% | | | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | | | |
| Surplus or deficit at the start of the financial year | | 1,810,800 | 1,805,771 | 1,805,771 | 0 | 0.00% | | | |
| Amount attributable to operating activities | | (735,853) | 268,645 | 336,593 | 67,948 | 25.29% | | | |
| Amount attributable to investing activities | | (788,897) | (2,583) | (176,541) | (173,958) | 6734.73% | | | |
| Amount attributable to financing activities | | (286,050) | (52,258) | (52,258) | 0 | 0.00% | | | |
| Surplus or deficit at the end of the financial year | | 0 | 2,019,575 | 1,913,565 | (106,010) | 5.25% | | | |

KEY INFORMATION

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

The material variance adopted by Council for the 2023-24 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 29 FEBRUARY 2024****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.

Grants, subsidies and contributions

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

Capital 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 revenue

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

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

Profit on disposal of assets

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 disposal of assets

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

Depreciation

Depreciation expense raised on all classes of assets.

Finance costs

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

| | Notes | Adopted Budget | YTD Actual |
|--|-------|------------------|------------------|
| Non-cash items excluded from operating activities | | \$ | \$ |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | 7 | (35,122) | (44,835) |
| Movement in liabilities associated with restricted cash | | 4,970 | (54) |
| Add: Depreciation on assets | | 2,185,601 | 1,714,721 |
| Total non-cash items excluded from operating activities | | 2,155,449 | 1,669,832 |

(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.

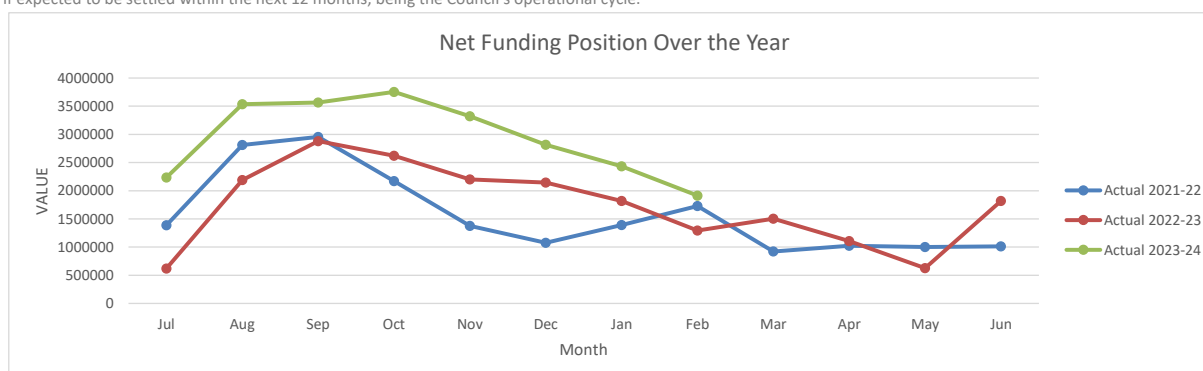
| | | Adopted Budget | Last Year Audited Actual 30 June 2023 | This Time Last Year 28 February 2023 | Year to Date 29 February 2024 |
|--|----|--------------------|---|--|-------------------------------------|
| Adjustments to net current assets | | | | | |
| Less: Reserves - restricted cash | 10 | (2,984,280) | (2,984,280) | (2,476,533) | (2,984,280) |
| Add: Borrowings | 9 | 83,711 | 106,129 | 62,249 | 53,871 |
| Add: Provisions funded by Reserve | | 114,100 | 114,100 | 97,883 | 114,100 |
| Total adjustments to net current assets | | (2,786,469) | (2,764,051) | (2,316,401) | (2,816,309) |

(c) Net current assets used in the Statement of Financial Activity

| | | | | | |
|--|-----|--------------------|--------------------|--------------------|--------------------|
| Current assets | | | | | |
| Cash and cash equivalents | 2 | 4,713,673 | 4,832,247 | 4,781,623 | 4,462,378 |
| Rates receivables | 3 | 160,197 | 160,197 | 230,422 | 235,563 |
| Receivables | 3 | 563,601 | 476,588 | (134,496) | 552,211 |
| Stock on Hand | 4 | 23,825 | 17,171 | 26,966 | 29,099 |
| Total Current Assets | | 5,461,296 | 5,486,203 | 4,904,515 | 5,279,251 |
| Less: Current liabilities | | | | | |
| Payables | 5 | (346,994) | (340,554) | (391,504) | (36,470) |
| Borrowings | 9 | (83,711) | (106,129) | (62,249) | (53,871) |
| Contract liabilities | 11 | (231,024) | (231,024) | (650,193) | (231,024) |
| Provisions | 11 | (202,298) | (238,675) | (202,298) | (228,013) |
| Total Current Liabilities | | (864,027) | (916,382) | (1,306,244) | (549,378) |
| | | 4,597,269 | 4,569,821 | 3,598,271 | 4,729,873 |
| Less: Total adjustments to net current assets | (b) | (2,786,469) | (2,764,051) | (2,316,401) | (2,816,309) |
| Closing funding surplus / (deficit) | | 1,810,800 | 1,805,771 | 1,281,870 | 1,913,565 |

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.



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

| | NOTE | 29 February 2024 | 30 June 2023 |
|--------------------------------------|------|------------------|--------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 4,462,378 | 4,832,247 |
| Trade and other receivables | | 787,774 | 636,785 |
| Inventories | | 29,099 | 17,171 |
| TOTAL CURRENT ASSETS | | 5,279,251 | 5,486,203 |
| NON-CURRENT ASSETS | | | |
| Trade and other receivables | | 24,594 | 24,594 |
| Other financial assets | | 61,117 | 61,117 |
| Property, plant and equipment | | 20,327,465 | 20,660,380 |
| Infrastructure | | 65,469,665 | 65,270,616 |
| TOTAL NON-CURRENT ASSETS | | 85,882,841 | 86,016,707 |
| TOTAL ASSETS | | 91,162,092 | 91,502,910 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 36,470 | 340,554 |
| Other liabilities | | 231,024 | 231,024 |
| Borrowings | | 53,871 | 106,129 |
| Employee related provisions | | 228,013 | 238,675 |
| TOTAL CURRENT LIABILITIES | | 549,378 | 916,382 |
| NON-CURRENT LIABILITIES | | | |
| Borrowings | | 1,054,870 | 1,054,870 |
| Employee related provisions | | 28,882 | 28,882 |
| TOTAL NON-CURRENT LIABILITIES | | 1,083,752 | 1,083,752 |
| TOTAL LIABILITIES | | 1,633,130 | 2,000,134 |
| NET ASSETS | | 89,528,962 | 89,502,776 |
| EQUITY | | | |
| Retained surplus | | 34,310,328 | 34,284,142 |
| Reserve accounts | | 2,984,280 | 2,984,280 |
| Revaluation surplus | | 52,234,354 | 52,234,354 |
| TOTAL EQUITY | | 89,528,962 | 89,502,776 |

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

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

BASIS OF PREPARATION

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, *Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 March 2024

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated. All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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

Supporting Information for Councillor Information

| | | |
|---------------------|--|----|
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These Statements are prepared with data available at the time of preparation.

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

SUMMARY INFORMATION

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|--|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$1.81 M | \$1.81 M | \$1.81 M | \$0.00 M |
| Closing | \$0.00 M | \$2.02 M | \$1.91 M | (\$0.11 M) |
| Refer to Statement of Financial Activity | | | | |

| Cash and cash equivalents | | |
|---|----------|------------|
| | \$4.46 M | % of total |
| Unrestricted Cash | \$1.48 M | 33.1% |
| Restricted Cash | \$2.98 M | 66.9% |
| Refer to Note 2 - Cash and Financial Assets | | |

| Payables | | |
|----------------------------|----------|---------------|
| | \$0.04 M | % Outstanding |
| Trade Payables | \$0.01 M | |
| Over 30 Days | | 0.0% |
| Over 90 Days | | 0% |
| Refer to Note 5 - Payables | | |

| Receivables | | |
|-------------------------------|----------|-------------|
| | \$0.55 M | % Collected |
| Rates Receivable | \$0.24 M | 82.8% |
| Trade Receivable | \$0.55 M | |
| Over 30 Days | | 95.8% |
| Over 90 Days | | 5.6% |
| Refer to Note 3 - Receivables | | |

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.74 M) | \$0.27 M | \$0.34 M | \$0.07 M |
| Refer to Statement of Financial Activity | | | |

| Rates Revenue | | |
|--------------------------------|----------|------------|
| YTD Actual | \$1.56 M | % Variance |
| YTD Budget | \$1.56 M | (0.1%) |
| Refer to Note 6 - Rate Revenue | | |

| Operating Grants and Contributions | | |
|---|----------|------------|
| YTD Actual | \$0.76 M | % Variance |
| YTD Budget | \$0.80 M | (5.8%) |
| Refer to Note 12 - Operating Grants and Contributions | | |

| Fees and Charges | | |
|--|----------|------------|
| YTD Actual | \$0.65 M | % Variance |
| YTD Budget | \$0.69 M | (5.4%) |
| 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) |
| (\$0.79 M) | (\$0.00 M) | (\$0.18 M) | (\$0.17 M) |
| Refer to Statement of Financial Activity | | | |

| Proceeds on sale | | |
|--------------------------------------|----------|-------|
| YTD Actual | \$0.09 M | % |
| Adopted Budget | \$0.06 M | 60.7% |
| Refer to Note 7 - Disposal of Assets | | |

| Asset Acquisition | | |
|---------------------------------------|----------|---------|
| YTD Actual | \$1.63 M | % Spent |
| Adopted Budget | \$5.04 M | (67.7%) |
| Refer to Note 8 - Capital Acquisition | | |

| Non-Operating Grants | | |
|---------------------------------------|----------|------------|
| YTD Actual | \$1.36 M | % Received |
| Adopted Budget | \$4.19 M | (67.6%) |
| 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) |
| (\$0.29 M) | (\$0.05 M) | (\$0.05 M) | \$0.00 M |
| Refer to Statement of Financial Activity | | | |

| Borrowings | |
|------------------------------|----------|
| Principal repayments | \$0.11 M |
| Interest expense | \$0.03 M |
| Principal due | \$1.20 M |
| Refer to Note 9 - Borrowings | |

| Reserves | |
|----------------------------------|----------|
| Reserves balance | \$2.98 M |
| Interest earned | \$0.00 M |
| Refer to Note 10 - Cash Reserves | |

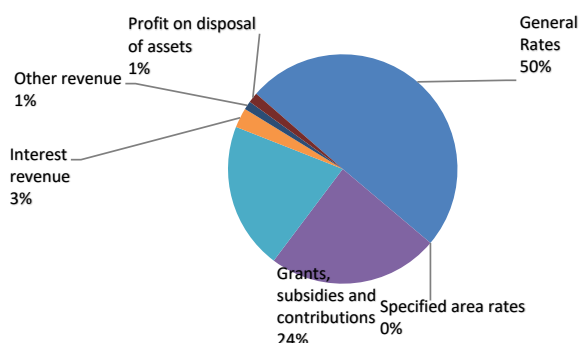
This information is to be read in conjunction with the accompanying Financial Statements and notes.

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 29 FEBRUARY 2024

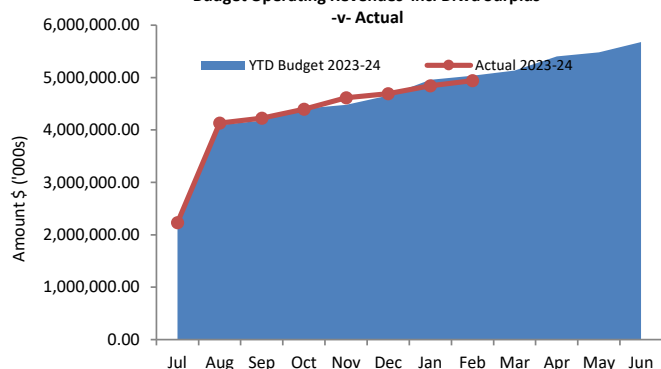
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

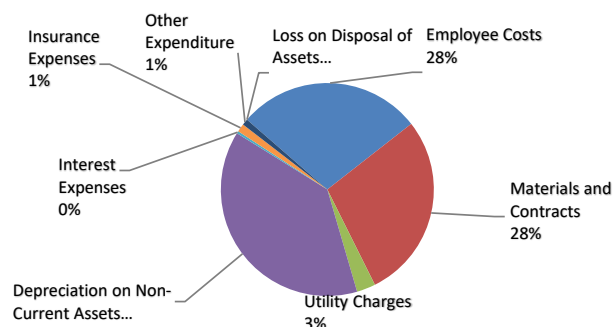
OPERATING REVENUE



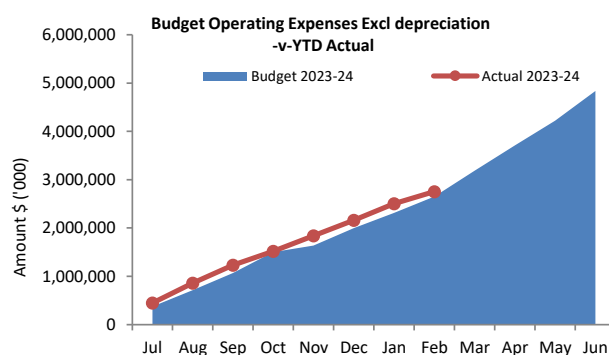
Budget Operating Revenues incl Bfwd Surplus
-v- Actual



OPERATING EXPENSES

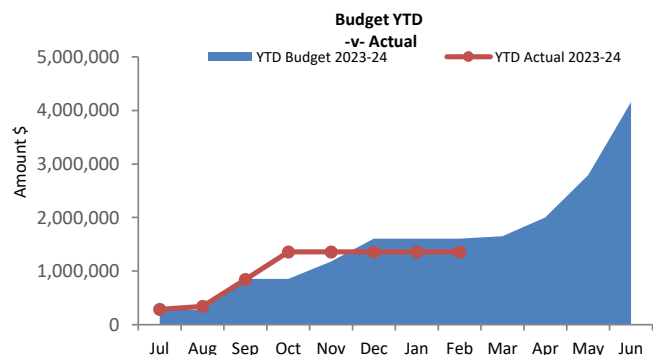


Budget Operating Expenses Excl depreciation
-v- YTD Actual

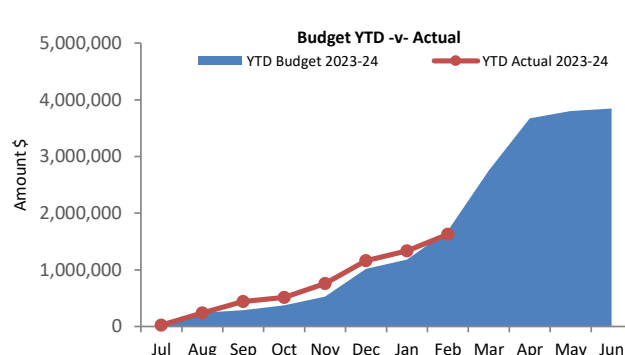


INVESTING ACTIVITIES

Capital grants, subsidies and contributions



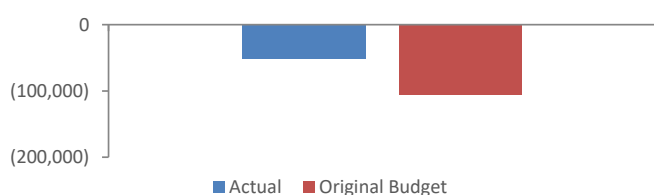
Payments for Capital Works



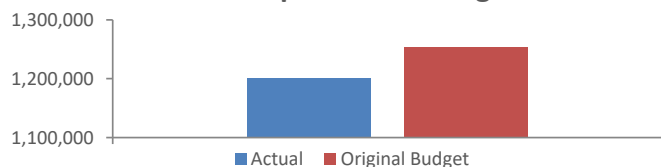
FINANCING ACTIVITIES

BORROWINGS

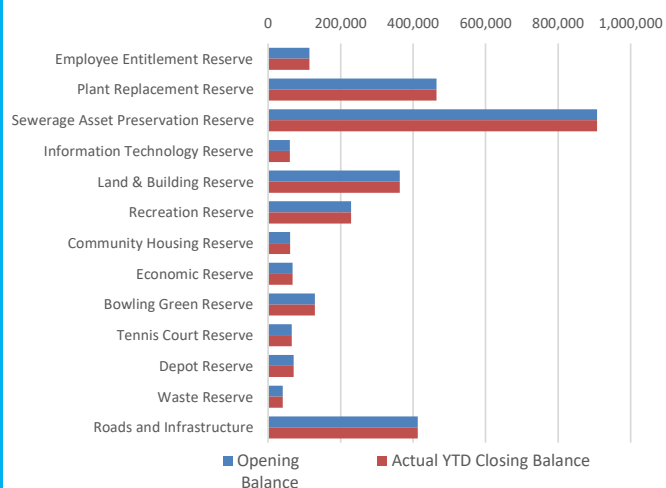
Principal Repayments



Principal Outstanding



RESERVES



STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

NOTE 1
BY PROGRAM

| Ref | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. | Explanation of Variance |
|---|----------------|----------------|----------------|-----------------|--------------------|------|---|
| Note | | | | | | | |
| | \$ | \$ | \$ | \$ | % | | |
| Revenue from operating activities | | | | | | | |
| Governance | 1,500 | 3,796 | 3,818 | 22 | 0.58% | 😊 | Within Variance |
| General purpose funding | 1,741,865 | 1,711,409 | 1,708,045 | (3,364) | (0.20%) | 😊 | Within Variance |
| Law, order and public safety | 34,716 | 25,036 | 31,417 | 6,381 | 25.49% | 😊 | Within Variance |
| Health | 3,300 | 72 | 109 | 37 | 51.39% | 😊 | Within Variance |
| Education and welfare | 652,572 | 487,639 | 307,345 | (180,294) | (36.97%) | 😞 | CHCP funding is \$138K and HCP is \$33K lower than YTD budget. This will be assessed with the budget review, but will be offset by lower expenditure. |
| Housing | 161,992 | 107,992 | 146,913 | 38,921 | 36.04% | 😊 | Housing reimbursement and fees revenue is \$38K higher than YTD budget. This will be assessed with the budget review. |
| Community amenities | 289,445 | 279,501 | 272,095 | (7,406) | (2.65%) | 😊 | Within Variance |
| Recreation and culture | 50,180 | 22,256 | 22,833 | 577 | 2.59% | 😊 | Within Variance |
| Transport | 181,004 | 186,523 | 188,636 | 2,113 | 1.13% | 😊 | Within Variance |
| Economic services | 407,966 | 290,296 | 327,361 | 37,065 | 12.77% | 😊 | CRC Grants and fees and charges are \$57K higher than YTD budget. Standpipe income is \$16K lower than YTD budget. |
| Other property and services | 96,722 | 113,648 | 127,147 | 13,499 | 11.88% | 😊 | Private Works income is \$35K higher than YTD budget. This will generally be offset by higher expenditure. |
| | 3,621,262 | 3,228,168 | 3,135,719 | (92,449) | | | |
| Expenditure from operating activities | | | | | | | |
| Governance | (560,449) | (380,640) | (380,617) | 23 | 0.01% | 😊 | Within Variance |
| General purpose funding | (197,452) | (123,368) | (127,332) | (3,964) | (3.21%) | 😊 | Within Variance |
| Law, order and public safety | (164,240) | (103,810) | (95,228) | 8,582 | 8.27% | 😊 | Within Variance |
| Health | (61,229) | (20,184) | (9,688) | 10,496 | 52.00% | 😊 | Health expenses are \$10K lower than YTD budget. These may even out during the year. |
| Education and welfare | (590,578) | (409,589) | (449,068) | (39,479) | (9.64%) | 😊 | Within Variance |
| Housing | (269,675) | (180,612) | (150,192) | 30,420 | 16.84% | 😊 | Housing operations and maintenance is \$30K lower than YTD budget. This may even out over the year. |
| Community amenities | (533,678) | (351,898) | (340,130) | 11,768 | 3.34% | 😊 | Within Variance |
| Recreation and culture | (1,278,073) | (804,948) | (858,167) | (53,219) | (6.61%) | 😊 | Within Variance |
| Transport | (2,069,507) | (1,440,814) | (1,290,098) | 150,716 | 10.46% | 😊 | Road Maintenance \$348K lower than budget offset by higher depreciation expense of \$180K. |
| Economic services | (741,131) | (485,545) | (465,505) | 20,040 | 4.13% | 😊 | Within Variance |
| Other property and services | (46,552) | (64,176) | (302,932) | (238,756) | (372.03%) | 😞 | Plant Operating costs are under - recovered to YTD budget \$155K due to higher external repairs during the first 6 months of the year. Public works Overheads are over - recovered \$52K - These variances are likely to even out over the next few months. |
| | (6,512,564) | (4,365,584) | (4,468,958) | (103,374) | | | |
| Less: Profit on asset disposals | (35,122) | (44,835) | (44,835) | 0 | 0.00% | 😊 | Within Variance |
| Movement in liabilities associated with restricted cash | 4,970 | 0 | (54) | (54) | 0.00% | 😊 | Within Variance |
| Add: Depreciation on assets | 2,185,601 | 1,450,896 | 1,714,721 | 263,825 | 18.18% | 😞 | Depreciation has now been processed via the Asset register. Staff will review prior year revaluations to ensure depreciation rates are in line. This has no cash impact on |
| Amount attributable to operating activities | (735,853) | 268,645 | 336,593 | 67,948 | | | |

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

NOTE 1
BY PROGRAM

| | Ref | Adopted Budget | YTD Budget | YTD Actual | Var. \$ | Var. % | Var. | Explanation of Variance |
|---|------|----------------|-------------|-------------|-----------|-------------|------|--|
| | Note | | (a) | (b) | (b)-(a) | (b)-(a)/(a) | | |
| | | \$ | \$ | \$ | \$ | % | | |
| CONTINUED | | | | | | | | |
| Investing Activities | | | | | | | | |
| Capital grants, subsidies and contributions | 13 | 4,191,215 | 1,604,694 | 1,359,426 | (245,268) | (15.28%) | ☹️ | Roads and Recreation grants are lower than YTD budget. This is a timing issue with grant funding milestones and delay in RRG Fed funding. Refer to Note 13 for details |
| Proceeds from disposal of assets | 7 | 56,000 | 56,000 | 90,000 | 34,000 | 60.71% | 😊 | Additional funds to be addressed with Budget Review |
| Payments for property, plant and equipment | 8 | (404,783) | (201,659) | (201,960) | (301) | 0.15% | | Within Variance |
| Payments for infrastructure | 8 | (4,631,329) | (1,461,618) | (1,424,007) | 37,611 | 2.57% | | Within Variance - Refer to Note 8 for Detail. |
| Amount attributable to investing activities | | (788,897) | (2,583) | (176,541) | (173,958) | | | |
| Financing Activities | | | | | | | | |
| Transfer from reserves | 10 | 218,510 | 0 | 0 | 0 | 0.00% | | Within Variance |
| Repayment of debentures | 9 | (106,134) | (52,258) | (52,258) | 0 | 0.00% | | Within Variance |
| Transfer to reserves | 10 | (398,426) | 0 | 0 | 0 | 0.00% | | Within Variance |
| Amount attributable to financing activities | | (286,050) | (52,258) | (52,258) | 0 | | | |
| Surplus or deficit at the start of the financial year | | 1,810,800 | 1,805,771 | 1,805,771 | 0 | 0.00% | | |
| Amount attributable to operating activities | | (735,853) | 268,645 | 336,593 | 67,948 | 0 | | |
| Amount attributable to investing activities | | (788,897) | (2,583) | (176,541) | (173,958) | 0 | | |
| Amount attributable to financing activities | | (286,050) | (52,258) | (52,258) | 0 | 0 | | |
| Surplus or deficit at the end of the financial year | | 0 | 2,019,575 | 1,913,565 | (106,010) | 0 | | |

KEY INFORMATION

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

☹️ Refer to Note d) for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023-24 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Note 1 (Cont'd)
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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Restricted | Total Cash | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------|------------|------------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | | | |
| Cash on hand | | | | | | | |
| Floats | Cash and cash equivalents | 500 | 0 | 500 | On-hand | | |
| Cash Deposits | | | | | | | |
| Municipal Bank Account | Cash and cash equivalents | 1,412,699 | 0 | 1,412,699 | NAB | 0.05% | At Call |
| Term Deposits | | | | | | | |
| 315-8962 | Financial assets at amortised cost | 62,718 | 961,063 | 1,023,781 | NAB | 4.95% | 25/06/2024 |
| 27-9675 | Financial assets at amortised cost | 0 | 1,021,273 | 1,021,273 | Westpac | 4.22% | 7/07/2024 |
| | Financial assets at amortised cost | 0 | 1,001,943 | 1,001,943 | Bendigo | 3.60% | 1/03/2024 |
| Total | | 1,475,917 | 2,984,280 | 4,460,197 | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | | 1,413,199 | 0 | 1,413,199 | | | |
| Financial assets at amortised cost | | 62,718 | 2,984,280 | 3,046,998 | | | |
| | | 1,475,917 | 2,984,280 | 4,460,197 | | | |

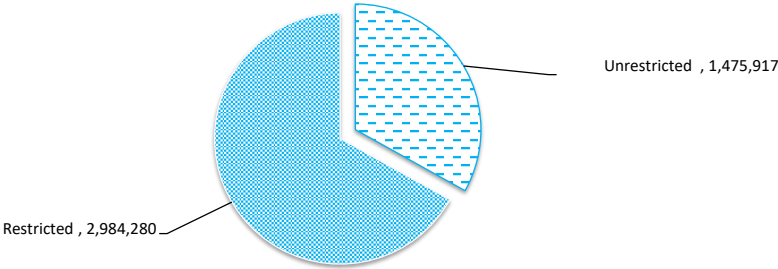
KEY INFORMATION

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 29 FEBRUARY 2024

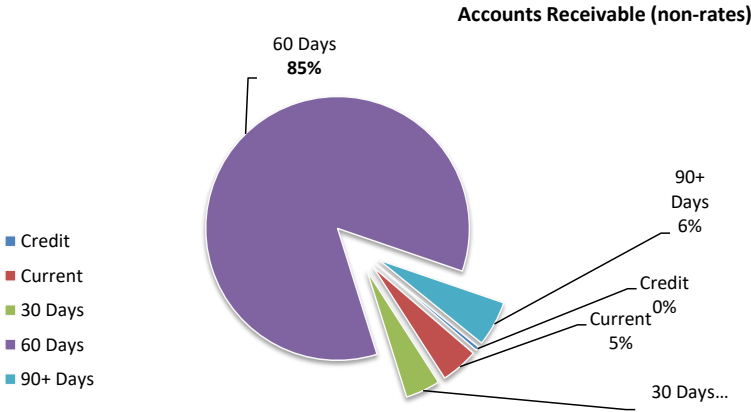
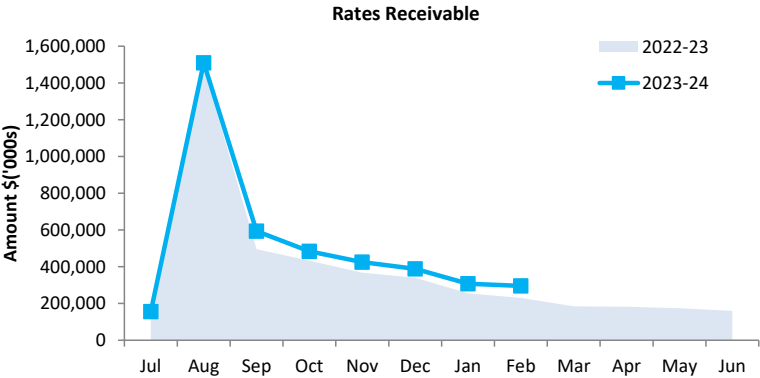
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

| Rates receivable | 30 June 2023 | 29 Feb 2024 |
|--|--------------|-------------|
| | \$ | \$ |
| Opening arrears previous years | 119,592 | 160,197 |
| Levied - Rates revenue | 1,402,771 | 1,560,360 |
| Less - collections | (1,362,166) | (1,425,212) |
| Equals current outstanding | 160,197 | 295,345 |
| Less allowance for impairment of receivables | | (59,782) |
| Net rates collectable | 160,197 | 235,563 |
| % Collected | 89.5% | 82.8% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|---------|----------|---------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (1,567) | 15,519 | 14,357 | 286,920 | 18,802 | 334,030 |
| Percentage | (0.5%) | 4.6% | 4.3% | 85.9% | 5.6% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | (1,567) | 15,519 | 14,357 | 286,920 | 18,802 | 334,030 |
| Accrued Income | 0 | 103,668 | 0 | 0 | 0 | 103,668 |
| GST receivable | 0 | 89,515 | 0 | 0 | 0 | 89,515 |
| Allowance for impairment of receivables | 0 | (138) | 0 | 0 | 0 | (138) |
| Other Receivables | 0 | 25,136 | 0 | 0 | 0 | 25,136 |
| Total receivables general outstanding | | | | | | 552,211 |
| 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 29 FEBRUARY 2024**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

| | Opening Balance 1 July 2023 | Asset Increase/(Decrease) | Closing Balance 29 February 2024 |
|---|---------------------------------------|------------------------------|---|
| Other current assets | \$ | \$ | \$ |
| Inventory | | | |
| Stock On Hand | 17,171 | 11,928 | 29,099 |
| Total other current assets | 17,171 | 11,928 | 29,099 |
| 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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

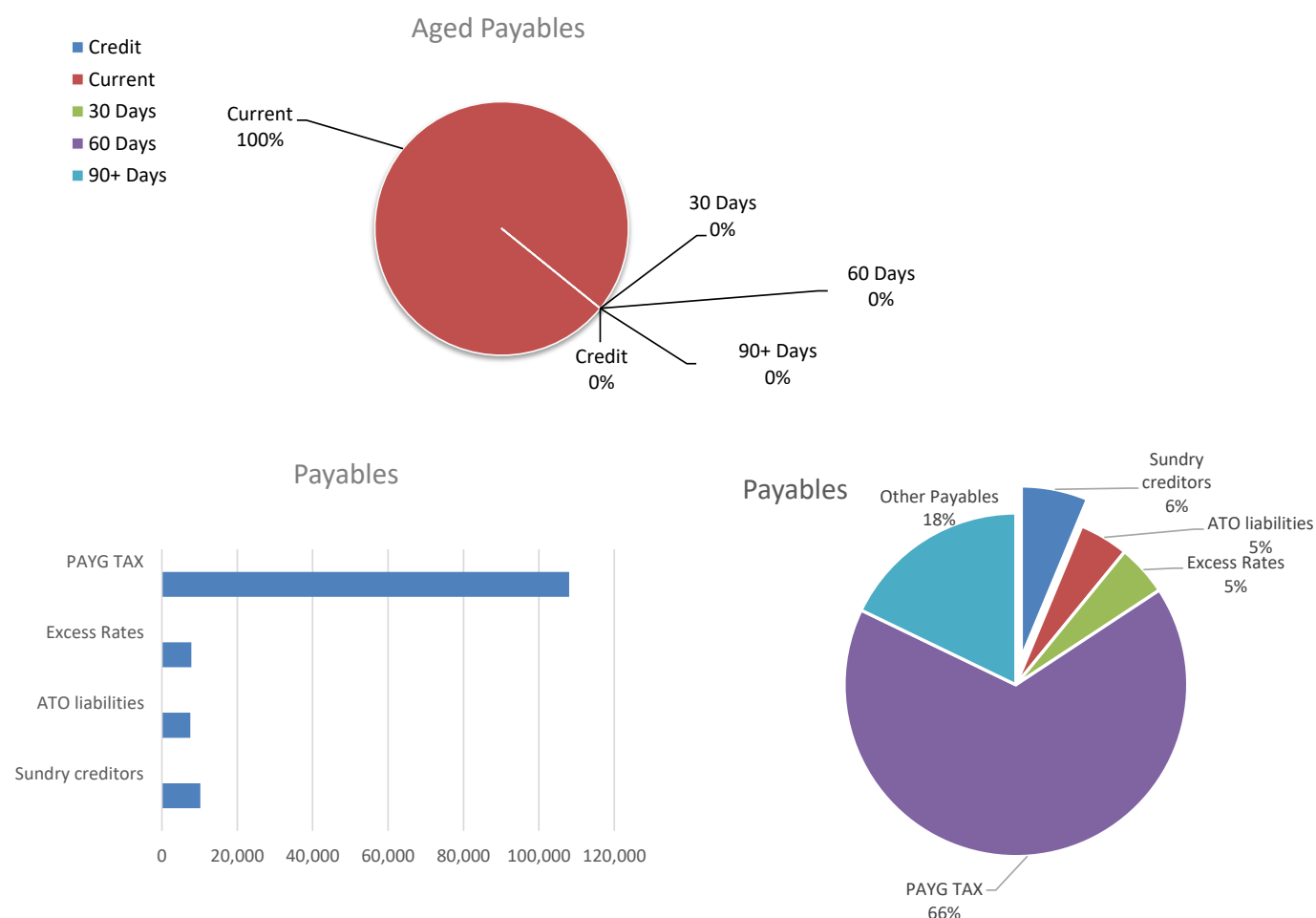
**OPERATING ACTIVITIES
NOTE 5
Payables**

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|-----------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 36,470 | 0 | 0 | 0 | 36,470 |
| Percentage | 0% | 100% | 0% | 0% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 10,208 | 0 | 0 | 0 | 10,208 |
| ATO liabilities | 0 | 7,535 | 0 | 0 | 0 | 7,535 |
| Excess Rates | 0 | 7,820 | 0 | 0 | 0 | 7,820 |
| PAYG TAX | 0 | 108,038 | 0 | 0 | 0 | 108,038 |
| Other Payables | 0 | 29,024 | 0 | 0 | 0 | 29,024 |
| Payroll Creditors | 0 | (741) | 0 | 0 | 0 | (741) |
| Accrued Loan Interest | 0 | 6,734 | 0 | 0 | 0 | 6,734 |
| Bonds & Deposits Held - CI | 0 | 11,025 | 0 | 0 | 0 | 11,025 |
| Accrued Expenses | 0 | (187,704) | 0 | 0 | 0 | (187,704) |
| Total payables general outstanding | | | | | | 36,470 |

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.

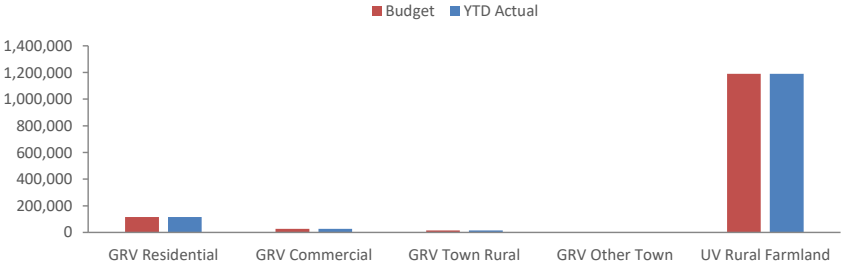


FOR THE PERIOD ENDED 29 FEBRUARY 2024

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 | 113 | 1,126,451 | 116,024 | 0 | 0 | 116,024 | 116,024 | 0 | 0 | 116,024 |
| GRV Commercial | 0.10300 | 15 | 256,474 | 26,417 | 0 | 0 | 26,417 | 26,417 | 0 | 0 | 26,417 |
| GRV Town Rural | 0.10300 | 12 | 138,892 | 14,306 | 0 | 0 | 14,306 | 14,306 | 0 | 0 | 14,306 |
| GRV Other Town | 0.10300 | 8 | 33,384 | 3,439 | 0 | 0 | 3,439 | 3,439 | 0 | 0 | 3,439 |
| Unimproved value | | | | | | | | | | | |
| UV Rural Farmland | 0.00562 | 226 | 211,886,000 | 1,190,587 | (39) | 0 | 1,190,548 | 1,190,799 | (1,308) | 0 | 1,189,491 |
| Sub-Total | | 374 | 213,441,201 | 1,350,773 | (39) | 0 | 1,350,734 | 1,350,985 | (1,308) | 0 | 1,349,677 |
| Minimum payment | | | | | | | | | | | |
| Minimum \$ | | | | | | | | | | | |
| Gross rental value | | | | | | | | | | | |
| GRV Residential | 849 | 66 | 445,279 | 56,034 | 0 | 0 | 56,034 | 56,034 | 0 | 0 | 56,034 |
| GRV Commercial | 849 | 17 | 65,470 | 14,433 | 0 | 0 | 14,433 | 14,433 | 0 | 0 | 14,433 |
| GRV Town Rural | 849 | 16 | 38,685 | 13,584 | 0 | 0 | 13,584 | 13,584 | 0 | 0 | 13,584 |
| GRV Other Town | 248 | 20 | 7,974 | 4,960 | 0 | 0 | 4,960 | 4,960 | 0 | 0 | 4,960 |
| Unimproved value | | | | | | | | | | | |
| UV Rural Farmland | 849 | 63 | 5,135,300 | 53,487 | 0 | 0 | 53,487 | 53,487 | 0 | 0 | 53,487 |
| UV Commercial | 849 | 4 | 500 | 3,396 | 0 | 0 | 3,396 | 3,396 | 0 | 0 | 3,396 |
| UV Town Rural | 849 | 4 | 137,000 | 3,396 | 0 | 0 | 3,396 | 3,396 | 0 | 0 | 3,396 |
| UV Mining | 248 | 16 | 130,350 | 3,968 | 0 | 0 | 3,968 | 3,968 | | 0 | 3,968 |
| Sub-total | | 206 | 5,960,558 | 153,258 | 0 | 0 | 153,258 | 153,258 | 0 | 0 | 153,258 |
| Amount from general rates | | | | | | | 1,503,992 | 1,504,243 | (1,308) | 0 | 1,502,935 |
| Ex-gratia rates | | | | | | | 57,425 | | | | 57,425 |
| Total general rates | | | | | | | 1,561,417 | | | | 1,560,360 |

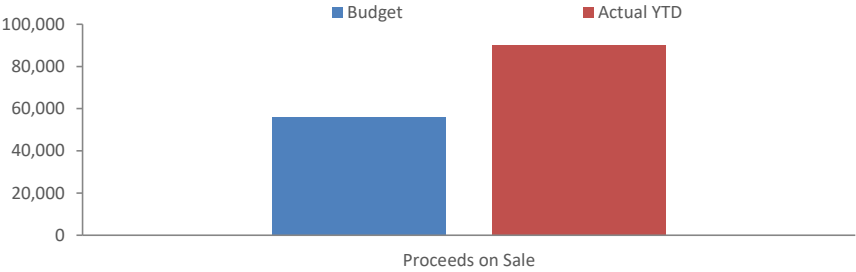
KEY INFORMATION



NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

| | | Original Budget | | | | Current Budget | | | | YTD Actual | | | |
|------------|------------------------------|-----------------|----------|--------|--------|----------------|----------|--------|--------|----------------|----------|--------|--------|
| Asset Ref. | Asset description | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | | | | | |
| | Other property and services | | | | | 0 | 0 | | | | | | |
| | Passenger Vehicle; CEO | 20,878 | 56,000 | 35,122 | 0 | 20,878 | 56,000 | 35,122 | 0 | 27,260 | 60,909 | 33,649 | 0 |
| | Hino D009 - Trade C/Fwd Fy23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,904 | 29,091 | 11,187 | 0 |
| | | 20,878 | 56,000 | 35,122 | 0 | 20,878 | 56,000 | 35,122 | 0 | 45,164 | 90,000 | 44,835 | 0 |



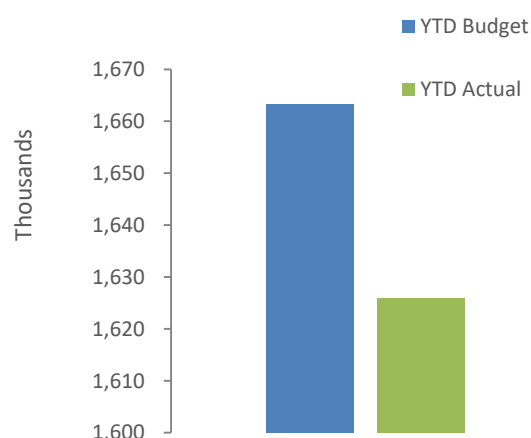
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

| Capital acquisitions | Original Budget | YTD Budget | YTD Actual | YTD Actual Variance |
|--|------------------|------------------|------------------|------------------------|
| | \$ | \$ | \$ | \$ |
| Buildings | 180,114 | 23,456 | 23,758 | 302 |
| Furniture and equipment | 52,000 | 0 | 0 | 0 |
| Plant and equipment | 172,669 | 178,203 | 178,203 | (0) |
| Infrastructure - roads | 4,410,569 | 1,461,618 | 1,422,960 | (38,658) |
| Infrastructure -Parks And Ovals | 182,560 | 0 | 0 | 0 |
| Infrastructure - other | 38,200 | 0 | 1,047 | 1,047 |
| Payments for Capital Acquisitions | 5,036,112 | 1,663,277 | 1,625,967 | (37,310) |
| Total Capital Acquisitions | 5,036,112 | 1,663,277 | 1,625,967 | (37,310) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 4,191,215 | 1,604,694 | 1,359,426 | (245,268) |
| Other (disposals & C/Fwd) | 56,000 | 56,000 | 90,000 | 34,000 |
| Cash backed reserves | | | | |
| Plant Replacement Reserve | 35,310 | 0 | 0 | 0 |
| Sewerage Asset Preservation Reserve | 12,000 | 0 | 0 | 0 |
| Information Technology Reserve | 40,000 | 0 | 0 | 0 |
| Recreation Reserve | 41,200 | 0 | 0 | 0 |
| Economic Reserve | 30,000 | 0 | 0 | 0 |
| Roads and Infrastructure | 60,000 | 0 | 0 | 0 |
| Contribution - operations | 570,387 | 2,583 | 176,541 | 173,958 |
| Capital funding total | 5,036,112 | 1,663,277 | 1,625,967 | (37,310) |

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

| Account Description | | Original Budget | YTD Budget | YTD Actual | Variance Under/(Over) | Comments |
|--------------------------------|---|------------------|------------------|------------------|-----------------------|---|
| Land and Buildings | | | | | | |
| BC044 | Sports Recreation Centre - Building (Capital) | 24,000 | 18,528 | 21,605 | (3,077) | Ceiling repairs complete |
| BC049 | Hockey Pavilion - Building (Capital) | 156,114 | 4,928 | 2,153 | 2,775 | In-kind contribution value approx. \$8,000. To be reviewed and changed at mid-year budget review as original budget was based on grant success. |
| Total | | 180,114 | 23,456 | 23,758 | (302) | |
| Furniture and equipment | | | | | | |
| FE001 | Council Chambers Audio System | 12,000 | 0 | 0 | 0 | Deferred to 24/25 |
| FE002 | IT Renewal Server | 40,000 | 0 | 0 | 0 | In progress |
| Total | | 52,000 | 0 | 0 | 0 | |
| Plant and Equipment | | | | | | |
| PE203 | Single Cab - Light Truck - Maintenance (P009) | 81,359 | 109,121 | 109,121 | 0 | 2nd Hino S500 Purchased (Budget timing) |
| PE194 | CEO Vehicle (Currently Ford Everest - D0) | 61,310 | 69,082 | 69,082 | 0 | Purchase of new CEO Prado |
| PE100 | Diesel Fuel Bowser - Shire Depot | 30,000 | 0 | 0 | 0 | Commencing Mar/Apr24 |
| Total | | 172,669 | 178,203 | 178,203 | 0 | |
| Infrastructure - Roads | | | | | | |
| RCR025 | Commodity Route - Dowerin - Koorda Road | 338,530 | 338,529 | 341,514 | (2,985) | In progress |
| LRC011 | Fifty Four Gate Road 0.00-2.65 | 123,750 | 82,496 | 5,062 | 77,434 | Commencing Mar24 |
| LRC013 | LRCIP - Berring East Road | 190,826 | 190,826 | 163,401 | 27,425 | Completed, gravel pit rehabilitation pending. |
| LRC164 | Manmanning Road 0.00-5.67 | 262,800 | 0 | 0 | 0 | Commencing Mar24 |
| RC000 | Road Construction General (Budgeting Only) | 60,000 | 0 | 5,315 | (5,315) | By May24 - as this was budgeted for Rehab. purposes. |
| R2R003 | Koombekine North Road (R2R) | 24,413 | 16,280 | 2,789 | 13,491 | In progress |
| R2R015 | Hindmarsh Back Road (R2R) | 93,145 | 62,096 | 9,491 | 52,605 | In progress |
| R2R011 | Fifty Four Gate West Road (R2R) | 123,750 | 0 | 0 | 0 | To be removed at Budget Review as inadvertently included twice. |
| R2R040 | Booralaming West Road (R2R) | 112,500 | 12,500 | 12,990 | (490) | In progress |
| R2R041 | Moonijin East Road (R2R) | 123,615 | 23,615 | 38,246 | (14,631) | Works Commencing Apr24 |
| R2R042 | McHugh Road (R2R) | 67,327 | 44,888 | 58,306 | (13,418) | Works Complete |
| RRG003 | Koombekine North Road (RRG) | 585,184 | 85,184 | 18,770 | 66,414 | Works Commencing Feb24 |
| RRG023 | Koorda-Wongan Hills Road (RRG) | 116,804 | 77,872 | 110,024 | (32,152) | In progress |
| BS183 | Dowerin-Meckering Road (BS) | 801,922 | 12,000 | 11,480 | 520 | To be deferred to 24/25 budget however \$40k will be expended in 23/24 |
| WFN182G | WFN - Dowerin Kalannie Road 31.02-34.50 | 1,084,179 | 364,724 | 468,582 | (103,858) | In progress |
| WFN182H | WFN - Dowerin Kalannie Road 0.00-48.77 | 301,824 | 150,608 | 176,989 | (26,381) | In progress |
| Total | | 4,410,569 | 1,461,618 | 1,422,960 | 38,658 | |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

| Account Description | | Original Budget | YTD Budget | YTD Actual | Variance Under/(Over) |
|--|--|------------------|------------------|------------------|--|
| Infrastructure -Parks And Ovals | | | | | |
| PC071 | Dowerin Skate Park Capital Works | 40,000 | 0 | 0 | 0 Grant Application in progress. Works to commence in Feb24. |
| PC075 | Town Site Greening Water Scheme | 142,560 | 0 | 0 | 0 To be reviewed at mid-year budget review. |
| Total | | 182,560 | 0 | 0 | 0 |
| Infrastructure - Other | | | | | |
| OC11 | Public Art Projects | 25,000 | 0 | 0 | 0 To be reviewed at mid-year budget review. |
| OC018 | Dowerin Standpipe Upgrade | 13,200 | 0 | 0 | 0 Commencing Mar/Apr24 |
| OC003 | Town Oval Reticulation Upgrade (Inc Dam) | 0 | 0 | 1,047 | (1,047) Costing to be corrected |
| Total | | 38,200 | 0 | 1,047 | (1,047) |
| TOTALS | | 5,036,112 | 1,663,277 | 1,625,967 | 37,310 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

| Information on borrowings | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|----------|-------------|----------------------|-----------------|-----------------------|-----------------|---------------------|-----------------|
| Particulars | Loan No. | 1 July 2023 | Actual | Original Budget | Actual | Original Budget | Actual | Original Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Housing | | | | | | | | |
| Government Regional Officer Housing | 100 | 227,550 | (5,694) | (11,489) | 233,244 | 239,039 | 0 | (8,218) |
| Recreation and culture | | | | | | | | |
| Dowerin Swimming Pool | 101 | 133,849 | (9,853) | (19,795) | 143,702 | 153,644 | 1,118 | (2,149) |
| Transport | | | | | | | | |
| Multi Tyre Roller | 103 | 108,846 | (19,789) | (21,070) | 128,635 | 129,916 | 0 | (941) |
| Smooth Drum Tyre Roller | 104 | 113,432 | 0 | (18,591) | 113,432 | 132,023 | 0 | (830) |
| Economic services | | | | | | | | |
| Short Stay Accommodation | 99 | 564,486 | (16,922) | (35,189) | 581,408 | 599,675 | 0 | (17,982) |
| Total | | 1,148,163 | (52,258) | (106,134) | 1,200,421 | 1,254,297 | 1,118 | (30,120) |
| Current borrowings | | 106,134 | | | 53,871 | | | |
| Non-current borrowings | | 1,042,029 | | | 1,146,550 | | | |
| | | 1,148,163 | | | 1,200,421 | | | |

All debenture repayments were financed by general purpose revenue.

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 29 FEBRUARY 2024

FINANCING ACTIVITIES
NOTE 10
CASH RESERVES

Cash backed reserve

| Reserve name | Opening Balance | Original Budget Interest Earned | Actual Interest Earned | 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 | 114,100 | 4,970 | 0 | 0 | 4,970 | 0 | 0 | 0 | 119,070 | 114,100 |
| Plant Replacement Reserve | 464,535 | 20,236 | 0 | 0 | 20,236 | 0 | (35,310) | 0 | 449,461 | 464,535 |
| Sewerage Asset Preservation Reserve | 907,424 | 39,529 | 0 | 0 | 39,529 | 0 | (12,000) | 0 | 934,953 | 907,424 |
| Information Technology Reserve | 60,144 | 2,620 | 0 | 0 | 2,620 | 0 | (40,000) | 0 | 22,764 | 60,144 |
| Land & Building Reserve | 363,390 | 15,830 | 0 | 252,426 | 268,256 | 0 | 0 | 0 | 631,646 | 363,390 |
| Recreation Reserve | 229,175 | 9,983 | 0 | 0 | 9,983 | 0 | (41,200) | 0 | 197,958 | 229,175 |
| Community Housing Reserve | 60,751 | 2,646 | 0 | 0 | 2,646 | 0 | 0 | 0 | 63,397 | 60,751 |
| Economic Reserve | 67,803 | 2,954 | 0 | 0 | 2,954 | 0 | (30,000) | 0 | 40,757 | 67,803 |
| Bowling Green Reserve | 128,702 | 5,606 | 0 | 10,000 | 15,606 | 0 | 0 | 0 | 144,308 | 128,702 |
| Tennis Court Reserve | 64,850 | 2,825 | 0 | 6,000 | 8,825 | 0 | 0 | 0 | 73,675 | 64,850 |
| Depot Reserve | 70,264 | 3,061 | 0 | 0 | 3,061 | 0 | 0 | 0 | 73,325 | 70,264 |
| Waste Reserve | 40,264 | 1,754 | 0 | 0 | 1,754 | 0 | 0 | 0 | 42,018 | 40,264 |
| Roads and Infrastructure | 412,878 | 17,986 | 0 | 0 | 17,986 | 0 | (60,000) | 0 | 370,864 | 412,878 |
| | 2,984,280 | 130,000 | 0 | 268,426 | 398,426 | 0 | (218,510) | 0 | 3,164,196 | 2,984,280 |

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

| Other current liabilities | Note | Opening Balance 1 July 2023 | Liability Increase | Liability Reduction | Closing Balance 29 February 2024 |
|---|------|-----------------------------------|-----------------------|------------------------|--|
| | | \$ | \$ | \$ | \$ |
| Contract liabilities | | | | | |
| Unspent grants, contributions and reimbursements | | 231,024 | 0 | 0 | 231,024 |
| Total unspent grants, contributions and reimbursements | | 231,024 | 0 | 0 | 231,024 |
| Provisions | | | | | |
| Annual leave | | 149,078 | 0 | 0 | 149,078 |
| Long service leave | | 89,597 | 0 | 0 | 78,935 |
| Total Provisions | | 238,675 | 0 | 0 | 228,013 |
| Total other current assets | | 469,699 | 0 | 0 | 459,037 |
| 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.

| NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2024 | OPERATING ACTIVITIES | | |
|---|---|----------------|-----------------------|
| | NOTE 12 | | |
| | OPERATING GRANTS AND CONTRIBUTIONS | | |
| | Operating grants, subsidies and contributions revenue | | |
| Provider | Original Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ |
| Operating grants and subsidies, Contributions and reimbursements | | | |
| Governance | | | |
| MEMBERS - Contributions & Donations | 1,500 | 1,500 | 364 |
| OTH GOV - Reimbursements | 0 | 2,296 | 3,455 |
| General purpose funding | | | |
| GEN PUR - Financial Assistance Grant - General | 0 | 29,544 | 33,237 |
| GEN PUR - Financial Assistance Grant - Roads | 0 | 22,816 | 25,676 |
| Law, order, public safety | | | |
| ESL BFB - Operating Grant | 30,000 | 22,500 | 22,991 |
| Education and welfare | | | |
| AGED OTHER - Grant Funding - CHSP | 226,260 | 169,695 | 31,069 |
| AGED OTHER - Grant Funding - HCP | 404,912 | 303,684 | 270,597 |
| WELFARE - Grants | 5,400 | 3,600 | 0 |
| Housing | | | |
| OTH HOUSE - Rental Reimbursements | 0 | 0 | 63,013 |
| Community amenities | | | |
| ENVIRON - Reimbursements | 504 | 336 | 300 |
| Recreation and culture | | | |
| SWIM AREAS - Contributions & Donations | 0 | 0 | 7,000 |
| REC - Contributions & Donations | 504 | 3,328 | 2,745 |
| REC - Reimbursements - Other Recreation | 504 | 1,328 | 1,677 |
| REC - Grants | 0 | 0 | 54 |
| LIBRARY - Other Grants | 5,000 | 0 | 0 |
| OTH CUL - Contributions & Donations - Other Culture | 2,400 | 1,600 | 0 |
| OTH CUL - Grants - Other Culture | 13,764 | 0 | 545 |
| Transport | | | |
| ROADM - Direct Road Grant (MRWA) | 164,000 | 164,000 | 168,621 |
| ROADM - Street Lighting Subsidy | 0 | 0 | (4,262) |
| Economic services | | | |
| TOUR - Other Income Relating to Tourism & Area Promotion | 396 | 264 | 0 |
| CRC - Grants | 100,970 | 67,312 | 106,361 |
| CRC - Grants (excl GST) | 5,000 | 3,328 | 20,878 |
| CRC- Contributions and Donations (excl GST) | 0 | 0 | 136 |
| Other property and services | | | |
| PWO - Other Reimbursements | 300 | 300 | 0 |
| POC - Fuel Tax Credits Grant Scheme | 7,500 | 5,000 | 0 |
| ADMIN - Reimbursements | 0 | 0 | 1,684 |
| | 968,914 | 802,431 | 756,141 |

C/Note for Prior year.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

| | | Non operating grants, subsidies and contributions revenue | | | Variance |
|------------------------------------|---|---|---------------|-----------------------|----------|
| | | Original Budget Revenue | YTD Budget | YTD Revenue Actual | |
| | | \$ | \$ | \$ | |
| Non-operating grants and subsidies | | | | | |
| General purpose funding | | | | | |
| | Gen Pur - Grant Funding (No Gst) | 577,376 | 577,376 | 555,658 | 21,718 |
| Housing | | | | | |
| | Oth House - Grant Income | 0 | 0 | 0 | 0 |
| Recreation and culture | | | | | |
| | Rec - Grants | 237,223 | 0 | 8,851 | (8,851) |
| | Rec - Contributions & Donations | 0 | 0 | 0 | 0 |
| | Oth Cul - Grants - Other Culture | 42,500 | 0 | 0 | 0 |
| Transport Funding | | | | | |
| RRG | Roadc - Regional Road Group Grants (Mrwa) | 468,144 | 374,516 | 277,476 | 97,040 |
| R2R | Roadc - Roads To Recovery Grant | 544,750 | 0 | 0 | 0 |
| WSFN | Roadc - Other Grants - Roads/Streets | 2,321,222 | 652,802 | 517,441 | 135,361 |
| TOTALS | | 4,191,215 | 1,604,694 | 1,359,426 | 245,268 |

SHIRE OF DOWERIN

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THE STATEMENT OF FINANCIAL ACTIVITY
RIOD ENDED 29 FEBRUARY 2024

Aged & Disabled - Other

| SP | Sub-Programme Description | Type | Type Description | COA | Description | Original Budget | YTD Budget | YTD Actual | Order Value | Total Actual |
|--|---------------------------|------|-----------------------|---------|---|------------------|------------------|------------------|---------------|------------------|
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080600 | AGED OTHER - Employee Costs | 279,963 | 205,096 | 203,489 | 7,295 | 210,784 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080603 | AGED OTHER - Uniforms | 2,500 | 2,500 | 0 | 0 | 0 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080604 | AGED OTHER - Training & Development | 4,000 | 3,000 | 0 | 409 | 409 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080607 | AGED OTHER - Protective Clothing | 500 | 500 | 812 | 364 | 1,176 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080608 | AGED OTHER - Other Employee Expenses | 1,000 | 736 | 110 | 0 | 110 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080609 | AGED OTHER - Travel & Accommodation | 5,500 | 3,600 | 4,874 | 0 | 4,874 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080610 | AGED OTHER - Motor Vehicle Expenses | 9,996 | 6,664 | 4,689 | 0 | 4,689 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080615 | AGED OTHER - Printing and Stationery | 1,000 | 328 | 104 | 0 | 104 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080616 | AGED OTHER - Postage and Freight | 100 | 0 | 0 | 0 | 0 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080621 | AGED OTHER - Information Technology | 5,000 | 1,664 | 0 | 0 | 0 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080640 | AGED OTHER - Advertising & Promotion | 1,500 | 0 | 0 | 0 | 0 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080641 | AGED OTHER - Subscriptions & Memberships | 1,000 | 1,128 | 0 | 1,636 | 1,636 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080660 | AGED OTHER - Client Services | 97,700 | 75,760 | 126,590 | 64,901 | 191,491 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080686 | AGED OTHER - Expensed Minor Asset Purchases | 4,000 | 4,000 | 59 | 0 | 59 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080687 | AGED OTHER - Other Expenses | 30,000 | 0 | 26,525 | 2,415 | 28,940 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080692 | AGED OTHER - Depreciation | 4,200 | 2,800 | 3,435 | 0 | 3,435 |
| 0806 | Aged & Disabled - Other | 2 | Operating Expenditure | 2080699 | AGED OTHER - Administration Allocated | 54,834 | 36,552 | 39,238 | 0 | 39,238 |
| Operating Expenditure Total | | | | | | 502,793 | 344,328 | 409,925 | 77,020 | 486,945 |
| 0806 | Aged & Disabled - Other | 3 | Operating Income | 3080601 | AGED OTHER - Reimbursements | 0 | 0 | (158) | 0 | (158) |
| 0806 | Aged & Disabled - Other | 3 | Operating Income | 3080610 | AGED OTHER - Grant Funding - CHSP | (226,260) | (169,695) | (31,069) | 0 | (31,069) |
| 0806 | Aged & Disabled - Other | 3 | Operating Income | 3080615 | AGED OTHER - Grant Funding - HCP | (404,912) | (303,684) | (270,597) | 0 | (270,597) |
| 0806 | Aged & Disabled - Other | 3 | Operating Income | 3080620 | AGED OTHER - Fees & Charges | (15,000) | (10,000) | (4,875) | 0 | (4,875) |
| 0806 | Aged & Disabled - Other | 3 | Operating Income | 3080635 | AGED OTHER - Other Income | (1,000) | (660) | (647) | 0 | (647) |
| Operating Income Total | | | | | | (647,172) | (484,039) | (307,345) | 0 | (307,345) |
| Aged & Disabled - Other Total | | | | | | (144,379) | (139,711) | 102,580 | 77,020 | 179,600 |
| Grand Total | | | | | | (144,379) | (139,711) | 102,580 | 77,020 | 179,600 |

HE STATEMENT OF FINANCIAL ACTIVITY
RIOD ENDED 29 FEBRUARY 2024

Community Resource Centre

| SP | Sub-Programme Description | Type | Type Description | COA | Description | Original Budget | YTD Budget | YTD Actual | Order Value | Total Actual |
|--|---------------------------|------|-----------------------|---------|---|------------------|------------------|------------------|-------------|------------------|
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130900 | CRC - Employee Costs | 110,000 | 73,333 | 110,908 | 0 | 110,908 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130903 | CRC - Uniforms | 1,500 | 1,000 | 0 | 0 | 0 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130904 | CRC - Training & Development | 3,000 | 2,000 | 2,295 | 0 | 2,295 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130908 | CRC - Other Employee Expenses | 1,000 | 328 | 0 | 0 | 0 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130915 | CRC - Printing and Stationery | 1,000 | 667 | 1,206 | 454 | 1,659 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130916 | CRC - Postage and Freight | 100 | 200 | 149 | 0 | 149 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130920 | CRC - Communication Expenses | 1,500 | 1,000 | 1,818 | 0 | 1,818 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130921 | CRC - Information Systems | 5,000 | 3,333 | 9,449 | 0 | 9,449 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130929 | CRC - Donations to Community Groups | 0 | 0 | 170 | 0 | 170 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130930 | CRC - Insurance Expenses (Other Than Buildings) | 500 | 328 | 111 | 0 | 111 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130940 | CRC - Advertising & Promotion | 500 | 328 | 0 | 0 | 0 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130941 | CRC - Subscriptions & Memberships | 3,200 | 464 | (239) | 0 | (239) |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130950 | CRC - Contract Services | 2,000 | 0 | 0 | 0 | 0 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130986 | CRC - Expensed Minor Asset Purchases | 1,000 | 0 | 0 | 0 | 0 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130987 | CRC - Other Expenditure | 5,500 | 3,667 | 3,219 | 455 | 3,674 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130988 | CRC - Building Operations | 1,000 | 664 | 162 | 0 | 162 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130989 | CRC - Building Maintenance | 5,500 | 3,664 | 188 | 0 | 188 |
| 1309 | Community Resource Centre | 2 | Operating Expenditure | 2130992 | CRC - Depreciation | 9,600 | 0 | 0 | 0 | 0 |
| Operating Expenditure Total | | | | | | 151,900 | 90,976 | 129,434 | 908 | 130,342 |
| 1309 | Community Resource Centre | 3 | Operating Income | 3130902 | CRC - Commission | (9,500) | (6,328) | 0 | 0 | 0 |
| 1309 | Community Resource Centre | 3 | Operating Income | 3130910 | CRC - Grants | (100,970) | (67,312) | (106,361) | 0 | (106,361) |
| 1309 | Community Resource Centre | 3 | Operating Income | 3130911 | CRC - Grants (excl GST) | (5,000) | (3,328) | (20,878) | 0 | (20,878) |
| 1309 | Community Resource Centre | 3 | Operating Income | 3130920 | CRC - Fees & Charges - Events/Programs | (4,000) | (2,664) | (1,434) | 0 | (1,434) |
| 1309 | Community Resource Centre | 3 | Operating Income | 3130935 | CRC - Other Income | (40,000) | (26,667) | (47,581) | 0 | (47,581) |
| 1309 | Community Resource Centre | 3 | Operating Income | 3131000 | CRC- Contributions and Donations (excl GST) | 0 | 0 | (137) | 0 | (137) |
| Operating Income Total | | | | | | (159,470) | (106,299) | (176,390) | 0 | (176,390) |
| Community Resource Centre Total | | | | | | (7,570) | (15,323) | (46,956) | 908 | (46,047) |

SHIRE OF DOWERIN
List of Payments for Period Ending
29th February 2024

| Last EFT No: | 11873 | | | | |
|---------------------|--------------|---|--|---------------|---------------|
| <u>Chg/EFT</u> | <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Amount</u> | <u>Contra</u> |
| EFT11874 | 02/02/2024 | Complete Office Supplies | Supply 2 x soap dispensers & 2 x toilet roll holders for Stewart St Toilets | \$ 675.99 | |
| EFT11875 | 02/02/2024 | Competent Solutions Pty Ltd | Supply gas bottle for swimming pool BBQ | \$ 42.89 | |
| EFT11876 | 02/02/2024 | Corsign WA | Supply signage as per quote Q81341 | \$ 114.40 | |
| EFT11877 | 02/02/2024 | Dun Direct Pty Ltd | Supply 10,000L of Deisel delivered to Dowerin as per quote provided. | \$ 17,883.03 | |
| EFT11878 | 02/02/2024 | Dowerin Gourmet Butchershop | Australia Day Breakfast Meat Supplies | \$ 637.50 | |
| EFT11879 | 02/02/2024 | Benjamin Forbes | Reimburse for Diesel Fuel 195.49 litres on 17/01, 18/01 & 20/01 due to power outages | \$ 414.12 | |
| EFT11880 | 02/02/2024 | Holberton Earthmoving | Carry out maintenance grading Amery Benjaberring Rd as per Panel Tender T2023-01 | \$ 15,697.00 | |
| EFT11881 | 02/02/2024 | Irrigation Dosing Systems | Supply 16 X CHEM.NaOH.50.20 20L Chemical | \$ 1,496.00 | |
| EFT11882 | 02/02/2024 | MWB Contracting T/A Brickmart WA | Supply & deliver 44 X limestone blocks as per quote QU-0766 (centenary park) | \$ 1,049.40 | |
| EFT11883 | 02/02/2024 | Natural Area Consulting Management Services | Supply services to conduct field visit to support lodgment of clearing referral for upgrade work to Bailey East West Road and Dowerin Kalannie Road Intersection WFN182H | \$ 1,980.00 | |
| EFT11884 | 02/02/2024 | 5Rivers Plumbing & Gas | Unblock ladies toilets at admin building | \$ 220.45 | |
| EFT11885 | 02/02/2024 | Team Global Express | Freight from Belmont to Dowerin 23/01/24 | \$ 32.80 | |
| EFT11886 | 02/02/2024 | Work of Art Picture Framing | Australia Day Event 2024 | \$ 528.00 | |
| EFT11887 | 05/02/2024 | Office of the Auditor General | Fee for Attest audit for year end 30/06/23 | \$ 34,749.00 | |
| EFT11888 | 05/02/2024 | Courtney's Cleaning | Transport to Perth - Drop off at Ampol Foodary Stratton | \$ 845.70 | fully funded |
| EFT11889 | 05/02/2024 | BriJarCass Security | CHSP1 - LL Provision of DA by contractor fortnightly | \$ 269.50 | fully funded |
| EFT11890 | 05/02/2024 | Dowerin & Districts Farmshed | Supply solenoids for retic at 19 Cottrell St | \$ 1,414.95 | |
| EFT11891 | 05/02/2024 | HBP Services WA | Consulting Service | \$ 2,736.36 | |
| EFT11892 | 05/02/2024 | Imprint Plastic | Australia Day Badges | \$ 52.80 | |
| EFT11893 | 05/02/2024 | Linkedd | HCP3 - Assistance with self Care | \$ 1,016.00 | fully funded |
| EFT11894 | 05/02/2024 | Lite n' Easy | HCP3 - provision of Lite N Easy Meals | \$ 660.38 | fully funded |
| EFT11895 | 05/02/2024 | Paula Preen | DA Contractor weekly for 2 hours | \$ 720.00 | fully funded |
| EFT11896 | 05/02/2024 | Tourism Council WA | Membership Renewal Tourism WA 2024 | \$ 328.90 | |
| EFT11897 | 05/02/2024 | Tough Jobs Done | Provision of a garden home maintenance service | \$ 154.00 | fully funded |
| EFT11898 | 05/02/2024 | Wheatbelt Podiatry | HCPL3 - regular podiatry | \$ 285.00 | fully funded |
| EFT11899 | 05/02/2024 | Avon Concrete | Supply drainage services in response to RFQ 2024-01 for Moonijin East Road R2R041 | \$ 32,274.00 | fully funded |
| EFT11900 | 05/02/2024 | Dowerin & Districts Farmshed | Cleaning Stock - 20L Hand Soap, 20L Abrasive Hand Soap, 20kg Washing Powder | \$ 334.30 | |
| EFT11901 | 05/02/2024 | Lite n' Easy | HCP3 -Provision of Lite N Easy Meals under the HCP Program | \$ 73.32 | fully funded |
| EFT11902 | 07/02/2024 | JR & NP McMorran | Members sitting fees - 6 x ordinary council meetings, 1 x special council meeting, 2 x audit and risk meetings and 1 x Australia Day honours | \$ 1,938.00 | |
| EFT11903 | 07/02/2024 | RI Trepp | 50% Shire President Allowance & Sitting fees | \$ 7,075.00 | |
| EFT11904 | 07/02/2024 | Beverley Ward | Members sitting fees - 6 x council meetings, 2 x special council meetings, 2 x audit & risk meetings and 1 x Australia Day honours | \$ 2,450.00 | |
| EFT11905 | 07/02/2024 | Linley Dreghorn | Staff amenities & supplies | \$ 27.09 | |
| EFT11906 | 07/02/2024 | Ampac Debt Recovery WA Pty Ltd | Payments to AMPAC debt recovery - Jan 24 | \$ 121.00 | |
| EFT11907 | 07/02/2024 | Holberton Earthmoving | Supply services as per Tender 2023-05 schedule of works 6.3.3.2 for the shoulder box out and gravel overlay on Dowerin Kalannie Road WFN182G | \$ 130,102.50 | Part Funded |
| EFT11908 | 07/02/2024 | Mayday Rental | Supply dry hire of Komatsu wheel loader for Dowerin Kalannie Road WFN182H | \$ 4,367.00 | Part Funded |
| EFT11909 | 07/02/2024 | Shred-X Pty Ltd | Paper Shredding Dec 23 | \$ 13.00 | |
| EFT11910 | 07/02/2024 | IT Vision | Implementation of Altus UpFront Functionality and Correction of Balances | \$ 3,118.50 | |
| EFT11911 | 08/02/2024 | Wayne Allsopp | Sitting fees - 5 x council meetings, 2 x special council meetings and 1 x Australia Day honours | \$ 1,475.00 | |
| EFT11912 | 08/02/2024 | LG Hagboom | Members sitting fees - 3 x council meetings & 1 x special council meeting | \$ 800.00 | |
| EFT11913 | 08/02/2024 | AJ Metcalf | Members sitting fees - 4 x council meetings, 2 x special council meetings & 1 x asset & works committee meeting | \$ 2,900.00 | |
| EFT11914 | 08/02/2024 | Jason Sewell | Member sitting fees - 6 x council meetings, 1 x special council meeting and 1 x asset & works committee meeting | \$ 1,475.00 | |
| EFT11915 | 13/02/2024 | WA Reticulation Supplies | Supply 5 X Bermad Solenoids 5-390-2 | \$ 162.80 | |
| EFT11916 | 13/02/2024 | Courtney's Cleaning | Domestic Assistance and Travel -HCP3C | \$ 475.85 | fully funded |
| EFT11917 | 13/02/2024 | BOC Limited | Gas Cylinder hire 29/12/23-28/01/24 | \$ 32.77 | |
| EFT11918 | 13/02/2024 | BriJarCass Security | In home services | \$ 115.50 | fully funded |
| EFT11919 | 13/02/2024 | Carroll & Richardson Flagworld | Production of vinyl banners as per quote #94058 - Street Banner Project | \$ 4,768.50 | |
| EFT11920 | 13/02/2024 | C&F Building Approvals | Consultancy services - Monthly Reporting Dec 23 | \$ 440.00 | |
| EFT11921 | 13/02/2024 | Susan Dew | Refund for uniform purchase | \$ 209.90 | |
| EFT11922 | 13/02/2024 | Fitzgerald Strategies | Industrial relations - 6 months consultancy fee | \$ 1,244.06 | |
| EFT11923 | 13/02/2024 | L & G Granite Contracting Pty Ltd | Supply 25T of Pitching Rock for drainage works on Moonijin East Road R2R041 | \$ 1,650.00 | |
| EFT11924 | 13/02/2024 | Marda Property Care | Gardening Service - Best St Koorda - 2023/24 | \$ 1,267.50 | fully funded |
| EFT11925 | 13/02/2024 | 5Rivers Plumbing & Gas | Install and test backflow device at the caravan dump point on Stewart St | \$ 6,044.00 | |
| EFT11926 | 13/02/2024 | Rural Ranger Services | Ranger services 25/01/24 & 29/01/24 | \$ 926.20 | |
| EFT11927 | 13/02/2024 | Telly's Auto Electrical & Air-Conditioning | Carry out repairs to Fuso 6 Wheeler D003 air conditioner | \$ 1,008.16 | |
| EFT11928 | 13/02/2024 | Tough Jobs Done | Provision of a garden home maintenance service | \$ 308.00 | fully funded |
| EFT11929 | 13/02/2024 | Wallis Computer Solutions | Adding 2 extra licences to the Microsoft M365 bundle | \$ 1,914.00 | |
| EFT11930 | 16/02/2024 | Tin Dog General Store | Refreshments for OCM, SCM, staff amenities & senior activities July 23 - Dec 23 | \$ 2,035.69 | |
| EFT11931 | 20/02/2024 | Patricia Allsopp | WWC & Police Clearance | \$ 145.70 | |
| EFT11932 | 20/02/2024 | Contract Aquatic Services | Monthly contract fee - Feb 24 | \$ 14,300.00 | |
| EFT11933 | 20/02/2024 | Cornerstone Legal | Legal advice and representation re: Shire of Dowerin v Guy Crommelin | \$ 1,309.00 | |
| EFT11934 | 20/02/2024 | Country Copiers | Meter reading from 09/01/2024 - 05/02/2024 End readings 388143, 356147 & 13887 | \$ 347.91 | |
| EFT11935 | 20/02/2024 | Carrington's Traffic Services | Supply Traffic Control as per Schedule of Rates for a 2-person crew 1 Ute on Dowerin Kalanie Road SLK 31.02 - 34.50 WFN182G for stabilisation works. | \$ 10,328.73 | Part Funded |
| EFT11936 | 20/02/2024 | Dowerin Tyre & Exhaust | Supply battery for Toro zero turn P29 | \$ 154.50 | |
| EFT11937 | 20/02/2024 | Dowerin & Districts Farmshed | Cement, safety boots, gloves, water jugs, pipe fittings | \$ 778.40 | |
| EFT11938 | 20/02/2024 | Department of Health and Aged Care | Recovery of unspent 2021/22 CHSP program | \$ 26,052.33 | |
| EFT11939 | 20/02/2024 | Eastern Hills Chainsaws & Mowers | Supply 4 X 900-016P mower blades | \$ 64.80 | |
| EFT11940 | 20/02/2024 | Enviro Sweep | Provide street sweeping services for maximum 3 days for Field Days preparation | \$ 4,015.44 | |
| EFT11941 | 20/02/2024 | Initial Hygiene | Collection of sanitary bins - all municipal buildings Jan 24 | \$ 485.91 | |
| EFT11942 | 20/02/2024 | Mayday Rental | Supply mob/demob of Komatsu wheel loader for Dowerin Kalannie Road WFN182H | \$ 2,530.00 | Part Funded |


| | | | | | | |
|----------|------------|---|--|----|----------------------|--------------|
| EFT11943 | 20/02/2024 | 5Rivers Plumbing & Gas | Install new oven at 2/18 Memorial Ave | \$ | 712.80 | |
| EFT11944 | 20/02/2024 | Rhonda Ratcliffe | Meals and Parking whilst on IT Vision Payroll training | \$ | 63.10 | |
| EFT11945 | 20/02/2024 | Rural Ranger Services | Ranger Services - 07/02/24, 08/02/24 & 14/02/24 | \$ | 930.71 | |
| EFT11946 | 20/02/2024 | Safe Avon Valley | Impound fees for 4 cats for 3 days | \$ | 300.00 | |
| EFT11947 | 20/02/2024 | IT Vision | IT Vision training on Payroll Processing | \$ | 777.70 | |
| EFT11948 | 20/02/2024 | Workwear Supplies | Uniform order | \$ | 130.74 | |
| EFT11949 | 22/02/2024 | Holberton Earthmoving | Supply services as per Tender 2023-05 schedule of works scope four 6.3.3.4 for cement stabilisation and final trim of Dowerin Kalanie Road WFN182G | \$ | 76,450.00 | Part Funded |
| EFT11950 | 22/02/2024 | Autopro Northam | Supply 10 pack wiper blades NVN710-10 | \$ | 48.30 | |
| EFT11951 | 22/02/2024 | Patricia Allsopp | Afterschool Activity Supplies for Easter | \$ | 41.00 | |
| EFT11952 | 22/02/2024 | All Over Walls & Ceilings | Carry out Repairs to ceiling in foyer of Town Hall & paint | \$ | 5,000.00 | |
| EFT11953 | 22/02/2024 | Courtney's Cleaning | Domestic Assistance & Travel for HCP3C- 4 clients | \$ | 891.58 | fully funded |
| EFT11954 | 22/02/2024 | Brooks Hire | Supply & deliver padfoot roller from 23/01/2024 to 28/01/2024 for Moonijin East road works | \$ | 4,642.18 | fully funded |
| EFT11955 | 22/02/2024 | C&F Building Approvals | Consultancy services, monthly reporting BSL Form 81 - January 2024 | \$ | 2,200.00 | |
| EFT11956 | 22/02/2024 | Dowerin & Districts Farmshed | Cleaning Order - Admin Office | \$ | 1,744.85 | |
| EFT11957 | 22/02/2024 | Department of Mines, Industry Regulation & Safety | BSL Form 81 - January 2024 | \$ | 446.19 | |
| EFT11958 | 22/02/2024 | Perth Laundry Equipment | SSA Washing machine and dryer rental 22 Feb - 21 Mar 24 | \$ | 419.46 | |
| EFT11959 | 22/02/2024 | Quairading Earthmoving | Stockpile Subbase Material for Moonijin East Road intersection construction as part of Dowerin Kalannie Road WFN182G | \$ | 2,769.25 | Part Funded |
| EFT11960 | 22/02/2024 | Star Track Express Pty Ltd | Deliver chainsaws ex Mundaring to Dowerin | \$ | 90.15 | |
| EFT11961 | 22/02/2024 | Sally J Design | Design of additional banner for Banner Project FEV033 | \$ | 71.50 | |
| EFT11962 | 22/02/2024 | Smart Office Systems Pty Ltd | Assist with Council URL issue, rollout publications library, assist Linley with doc set structure | \$ | 259.88 | |
| EFT11963 | 22/02/2024 | Team Global Express | Freight ex Dowerin to Perth 30/01/24 | \$ | 85.44 | |
| EFT11964 | 22/02/2024 | Workwear Supplies | Uniform Order | \$ | 120.40 | |
| EFT11965 | 22/02/2024 | WA Hino Sales & Service | Supply HT-77310E0150 fuel cap | \$ | 94.86 | |
| EFT11966 | 23/02/2024 | Monsterball Amusements | 50% deposit - Family Fun Day - Welcome to Dowerin | \$ | 1,495.00 | |
| | | | | | \$ 455,448.62 | |

| <u>Direct Debits</u> | <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Amount</u> | <u>Contra</u> |
|----------------------|-------------|----------------------------------|---|---------------------|---------------|
| DD13038.1 | 01/02/2024 | Water Corporation | Water usage 8/11/23 - 10/1/24 | \$ 301.04 | |
| DD13039.1 | 01/02/2024 | Exetel Pty Ltd | Corporate Internet for February 2024 | \$ 560.00 | |
| DD13062.1 | 01/02/2024 | Xenex Systems Pty Ltd | VOIP Phone system - February 2024 | \$ 460.79 | |
| DD13067.1 | 05/02/2024 | Shire of Dowerin - Visa Payments | Visa Charges Jan 2024 | \$ 1,854.31 | |
| DD13065.1 | 08/02/2024 | Xenex Systems Pty Ltd | Phone issues & updates CRC and Admin | \$ 1,044.45 | |
| DD13120.1 | 14/02/2024 | Synergy | Electricity supply and usage - 18/11/23 - 22/1/24 | \$ 718.42 | |
| DD13195.1 | 12/02/2024 | Synergy | Supply and usage 17/11/23 - 18/1/24 | \$ 6,492.11 | |
| DD13197.1 | 13/02/2024 | Synergy | Supply and usage 18/11/23 - 22/1/24 | \$ 4,904.71 | |
| DD13199.1 | 15/02/2024 | Telstra Limited | Supply and usage 27/1/24 - 26/2/24 | \$ 515.60 | |
| DD13201.1 | 15/02/2024 | Resonline Pty Ltd | Room Manager - January 2024 | \$ 242.00 | |
| DD13203.1 | 19/02/2024 | Synergy | Supply and usage 17/11/23 - 27/12/23 | \$ 233.56 | |
| DD13205.1 | 21/02/2024 | Synergy | Supply and usage 28/12/23 - 27/1/24 | \$ 640.20 | |
| DD13209.1 | 21/02/2024 | Gull Motorcharge Limited | Fuel Admin Generator, Fuel D008, Fuel Tip Generator | \$ 1,186.76 | |
| DD13211.1 | 21/02/2024 | Water Corporation | Water usage 20/11/23 - 30/1/24 | \$ 6,267.56 | |
| DD13216.1 | 26/02/2024 | Water Corporation | Water usage | \$ 7.81 | |
| DD13234.1 | 17/02/2024 | National Australia Bank | CRC - Square fees to 17.2.23 | \$ 7.09 | |
| DD13246.1 | 27/02/2024 | Water Corporation | Water usage 28/11/23 - 5/02/24 | \$ 43.01 | |
| DD13255.1 | 23/02/2024 | National Australia Bank | CRC - Square Fees to 23.2.24 | \$ 3.19 | |
| DD13257.1 | 28/02/2024 | Water Corporation | Water supply and usage 19/12/23 - 9/2/24 | \$ 327.75 | |
| | | | | \$ 25,810.36 | |

| | | | | | |
|-----------------------|------------|--|---------|-----------|------------------|
| <u>Payroll</u> | | | | | |
| | 13/02/2024 | | Payroll | \$ | 40,476.86 |
| | 27/02/2024 | | Payroll | \$ | 50,778.24 |
| | | | | \$ | 91,255.10 |

| | | | | | |
|------------------------------|------------|---|----------------|-----------|--------------------|
| <u>Superannuation</u> | | | | | |
| | 16/01/2024 | Precision Administration Services Pty Ltd | Superannuation | \$ | 6,980.75 Pd 1.2.24 |
| | 31/01/2024 | Precision Administration Services Pty Ltd | Superannuation | \$ | 6,376.82 Pd 1.2.24 |
| | 13/02/2024 | Precision Administration Services Pty Ltd | Superannuation | \$ | 6,027.82 |
| | 27/02/2024 | Precision Administration Services Pty Ltd | Superannuation | \$ | 5,829.02 |
| | | | | \$ | 25,214.41 |

| | | | | | |
|-----------------------|----------------|---------------|--|-----------|-------------------|
| <u>SUMMARY</u> | | | | | |
| | EFT | 11874 - 11966 | | \$ | 455,448.62 |
| | Direct Debits | | | \$ | 25,810.36 |
| | Payroll | | | \$ | 91,255.10 |
| | Superannuation | | | \$ | 25,214.41 |
| | | | | \$ | 597,728.49 |



SHIRE OF DOWERIN

February 2024

Date: 5/03/2024

Voucher:

One thousand six hundred and seventy six dollars and eighty nine cents

\$ 1,676.89

Dr to.

NAB VISA D89

MUNICIPAL FUND

We hereby certify in accordance with "The Local Government Act 1995" and Local Government (Financial Management) Regulations that the work as specified below has been duly and faithfully performed and approved.

Recommended by the Finance Committee *****

| DATE OF SERVICE | GL | PARTICULARS <small>(If progress payment, state total amount of contract and amount of previous payments, if any)</small> | GST | AMOUNT |
|-----------------|----------------|---|---------|-------------|
| 28/02/2024 | 120302110.0000 | NAB Visa card fee CEO | - | \$ 9.00 |
| 28/02/2024 | 120302110.0000 | NAB Visa card fee DCEO | - | \$ 9.00 |
| 28/02/2024 | 121302400.2101 | Vans Café and deli - Brunch DFD CEO & SoD CEO | \$5.96 | \$ 65.60 |
| 27/02/2024 | P719.260.2101 | JB Hi Fi - USB Cable | \$2.09 | \$ 22.95 |
| 23/02/2024 | 121309160.2101 | Australia Post - CRC Post Box renewal | \$5.36 | \$ 59.00 |
| 23/02/2024 | 121402160.2101 | Australia Post - Admin Post Box renewal | \$4.45 | \$ 49.00 |
| 19/02/2024 | 120301160.2101 | Australia Post - postage instalment notices | \$6.76 | \$ 74.40 |
| 15/02/2024 | 120402110.2101 | Coles Online - Council refreshments | \$8.53 | \$ 146.43 |
| 15/02/2024 | 121402870.2700 | Coles Online - Admin provisions | - | \$ 89.40 |
| 15/02/2024 | 121403870.2700 | Coles Online - Depot provisions | - | \$ 121.70 |
| 14/02/2024 | 121402210.2101 | Telstra - CDO iPad recharge (no GST) | - | \$ 160.00 |
| 12/02/2024 | 121309160.2101 | Australia Post - CRC bulk mailout | \$0.99 | \$ 10.90 |
| 8/02/2024 | 121402870.2101 | Puma Dowerin - milk | | \$ 11.00 |
| 5/02/2024 | 121402090.2101 | Nesuto Curtin Hotel - RR Accommodation Payroll | \$39.50 | \$ 434.53 |
| 5/02/2024 | 120901890.2101 | IKEA - Door mats - CEO House | \$0.91 | \$ 10.00 |
| 5/02/2024 | 121402890.2101 | IKEA - Door mats - Admin office | \$2.27 | \$ 25.00 |
| 5/02/2024 | 120901890.2101 | IKEA - Shower riser - CEO House | \$8.09 | \$ 89.00 |
| 5/02/2024 | P001.260.2704 | Washworks - D00 carwash | \$1.82 | \$ 20.00 |
| 5/02/2024 | 121402870.2101 | Puma Dowerin - Milk | - | \$ 11.00 |
| 31/01/2024 | 121403040.0000 | WALGA - Bridge Inspection course - BF RH | \$18.28 | \$ 201.00 |
| 18/01/2024 | 121402410.0000 | ADOBE Monthly subs -CDO | \$2.64 | \$ 28.99 |
| 9/01/2024 | 121402410.0000 | ADOBE Monthly subs -EGO | \$2.64 | \$ 28.99 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | Sub | \$ 1,676.89 |
| | | | | \$ 1,676.89 |

NOTE - It is Essential for Audit Purpose that Full Particulars be inserted in this Form.

CERTIFIED SPECIAL EMERGENCY PAYMENTPRESIDENT



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)



053/2781
DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461

| | |
|---------------------|-------------------------------------|
| Statement Period | 30 January 2024 to 28 February 2024 |
| Company Account No: | 4557 0498 0002 7159 |
| Facility Limit: | \$16,000 |

Your Account Summary

| | |
|---|----------------------|
| Balance from previous statement | \$1,854.31 DR |
| Payments and other credits | \$1,854.31 CR |
| Purchases, cash advances and other debits | \$1,658.89 DR |
| Interest and other charges | \$18.00 DR |
| Closing Balance | \$1,676.89 DR |

**YOUR DIRECT DEBIT PAYMENT OF \$1,676.89 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
05/03/2024 AS PER OUR AGREEMENT.**




0001165 059/4557049800027159 / E-2781 S-10108 I-20215


see reverse for transaction details

Transaction record for: Billing account


| Date | Amount A\$ | Details | Reference |
|------------------------|---------------|----------------------|-------------|
| 5 Feb 2024 | \$1,854.31 CR | DIRECT DEBIT PAYMENT | 74557044033 |
| Total for this Period: | \$1,854.31 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



Billers 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 | \$0.00 | \$0.00 | \$0.00 |
| 4557-0455-3822-0801 | MR AARON GARTH WOOLD | \$5,000 | \$0.00 | \$1,245.34 | \$9.00 | \$1,254.34 |
| 4557-0455-3837-2230 | MR DAVID JOHN SINGE | \$10,000 | \$0.00 | \$413.55 | \$9.00 | \$422.55 |
| 4557-0498-0002-7159 | BILLING ACCOUNT | \$0 | \$1,854.31 CR | \$0.00 | \$0.00 | \$1,854.31 CR |
| | | | \$1,854.31 CR | \$1,658.89 DR | \$18.00 DR | \$177.42 CR |

| Transaction type | Annual percentage rate | Daily percentage rate |
|------------------|------------------------|-----------------------|
| Purchase | 0.000% | 0.00000% |

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



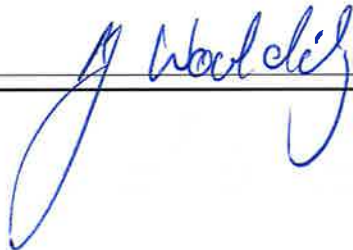
**HOW TO QUERY A TRANSACTION
IF A CHARGE IS INCORRECT, UNAUTHORISED OR FOR SOMETHING
NOT RECEIVED, YOU MAY BE ENTITLED TO A REFUND.
TO QUERY A CHARGE, CALL 13 10 12. A DELAY IN NOTIFYING NAB
MAY IMPACT NAB'S ABILITY TO QUERY A TRANSACTION ON YOUR
BEHALF. FOR MORE INFO, SEE [NAB.COM.AU/QUERYATRANSACTION](https://nab.com.au/queryatransaction)**

Transaction record for: MR AARON GARTH WOOLDRIDGE (continued)

| 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 |
|--------------------------|------------|----------------|-----------|-------------|---------------------------------|-----------------------------|--|-------------|
| 19 Feb 2024 | \$74.40 | AP DOWERIN LPO | DOWERIN | | | | | 74940524046 |
| 23 Feb 2024 | \$49.00 | AUSPOST PO BOX | MELBOURNE | | | | | 74229854053 |
| 23 Feb 2024 | \$59.00 | AUSPOST PO BOX | MELBOURNE | | | | | 74229854053 |
| 28 Feb 2024 | \$9.00 | CARD FEE | | | | | | 74557044059 |
| Total for this period | \$1,254.34 | Totals | | | | | | |

Employee declaration

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

Cardholder signature: 

Date: 6.3.24



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: MR AARON GARTH WOOLDRIDGE
Account No: 4557 0455 3822 0801
Statement Period: 30 January 2024 to 28 February 2024
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 |
|-------------|------------|---------------------------------|-------------|---------------------------|-----------------------|---|-------------|
| 5 Feb 2024 | \$20.00 | WASHWORKS MIDVALE STRATHMORE HE | | | | | 24324404032 |
| 5 Feb 2024 | \$11.00 | PUMA DOWERIN DOWERIN | | | | | 74211984033 |
| 5 Feb 2024 | \$434.53 | Hotel at Booking.com Sydney | | | | | 74773884032 |
| 8 Feb 2024 | \$11.00 | PUMA DOWERIN DOWERIN | | | | | 74211984038 |
| 9 Feb 2024 | \$28.99 | Adobe Systems Pty Ltd Sydney | | | | | 74773884038 |
| 12 Feb 2024 | \$10.90 | AP DOWERIN LPO DOWERIN | | | | | 74940524039 |
| 14 Feb 2024 | \$160.00 | TELSTRA PREPAID MELBOURNE | | | | | 74940524043 |
| 15 Feb 2024 | \$357.53 | COLES ONLINE HAWTHORN EAST | | | | | 74940524044 |
| 19 Feb 2024 | \$28.99 | Adobe Systems Pty Ltd Sydney | | | | | 74773884046 |

Continued next page

0001165 059/4557049800027159 / E-2781 S-10110 I-20219



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: MR DAVID JOHN SINGE
Account No: 4557 0455 3837 2230
Statement Period: 30 January 2024 to 28 February 2024
Cardholder Limit: \$10,000

Transaction record for: MR DAVID JOHN SINGE

| 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 |
|-----------------------|------------|-----------------------------------|-------------|---------------------------|-----------------------|---|-------------|
| 31 Jan 2024 | \$100.50 | TRYBOOKING*WALGA SOUTH YARRA | | | | | 74229854030 |
| 31 Jan 2024 | \$100.50 | TRYBOOKING*WALGA SOUTH YARRA | | | | | 74229854030 |
| 5 Feb 2024 | \$124.00 | IKEA PERTH INNALOO | | | | | 74564454035 |
| 27 Feb 2024 | \$22.95 | JB HI FI OSBORNE PAR OSBORNE PARK | | | | | 74564454057 |
| 28 Feb 2024 | \$65.60 | VANS CAFE AND DELI COTTESLOE | | | | | 01143201539 |
| 28 Feb 2024 | \$9.00 | CARD FEE | | | | | 74557044059 |
| Total for this period | \$422.55 | | Totals | | | | |

Employee declaration

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

Cardholder signature:

Date: 06.03.24

0001165 059/4557049800027159 / E-2781 S-10111 I-20221

SHIRE OF DOWERIN**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 29 FEBRUARY 2024****LOCAL GOVERNMENT ACT 1995****LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996****TABLE OF CONTENTS**

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SHIRE OF DOWERIN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 29 FEBRUARY 2024

| | | Budget v Actual | | Predicted | |
|---|--------------------|-----------------|------------------------|-----------------------|---|
| Note | Adopted Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c)+(d) | |
| | \$ | \$ | \$ | \$ | |
| OPERATING ACTIVITIES | | | | | |
| Net current assets at start of financial year surplus/(deficit) | 1,810,800 | 1,805,771 | (5,029) | 1,805,771 | ▼ |
| Revenue from operating activities (excluding rates) | | | | | |
| Rates | 1,503,992 | 1,560,360 | 0 | 1,503,992 | |
| Other rates | 57,425 | 0 | 0 | 57,425 | |
| Operating grants, subsidies and contributions | 4.1.2 968,914 | 756,300 | 87,997 | 1,056,911 | ▲ |
| Fees and charges | 4.1.1 830,409 | 649,351 | 126,898 | 957,307 | ▲ |
| Interest earnings | 4.1.4 146,488 | 87,347 | 28,504 | 174,992 | ▲ |
| Other revenue | 4.1.5 78,912 | 37,526 | (1,900) | 77,012 | ▼ |
| Profit on asset disposals | 4.1.6 35,122 | 44,835 | 9,713 | 44,835 | ▲ |
| | 3,621,262 | 3,135,719 | 251,212 | 3,872,474 | |
| Expenditure from operating activities | | | | | |
| Employee costs | 4.2.1 (1,966,082) | (1,253,081) | 134,763 | (1,831,319) | ▼ |
| Materials and contracts | 4.2.2 (1,875,967) | (1,260,506) | (205,514) | (2,081,481) | ▲ |
| Utility charges | 4.2.3 (179,196) | (127,711) | (1,704) | (180,900) | ▲ |
| Depreciation on non-current assets | 4.2.4 (2,185,601) | (1,714,721) | 9,244 | (2,176,357) | ▼ |
| Interest expenses | 4.2.5 (30,120) | (15,869) | 0 | (30,120) | |
| Insurance expenses | 4.2.6 (185,189) | (55,238) | 10,543 | (174,646) | ▼ |
| Other expenditure | 4.2.7 (90,409) | (41,832) | 14,038 | (76,371) | ▼ |
| | (6,512,564) | (4,468,958) | (38,630) | (6,551,194) | |
| Non-cash amounts excluded from operating activities | 4.5.3 2,155,449 | 1,669,832 | (18,957) | 2,136,492 | ▼ |
| Amount attributable to operating activities | (735,853) | 336,593 | 193,625 | (542,228) | |
| INVESTING ACTIVITIES | | | | | |
| Non-operating grants, subsidies and contributions | 4.3.1 4,191,215 | 1,359,426 | (34,930) | 4,156,285 | ▼ |
| Buildings | 4.4.2 (180,114) | (23,758) | (1,474,324) | (1,654,438) | ▲ |
| Purchase plant and equipment | 4.4.3 (172,669) | (178,203) | (35,534) | (208,203) | ▲ |
| Purchase furniture and equipment | 4.4.4 (52,000) | 0 | 0 | (52,000) | |
| Purchase and construction of infrastructure-roads | 4.4.5 (4,410,569) | (1,422,960) | 913,672 | (3,496,897) | ▼ |
| Infrastructure - sewerage | 4.4.4 0 | 0 | 0 | 0 | |
| Infrastructure -Parks And Ovals | 4.4.6 (182,560) | 0 | 142,560 | (40,000) | ▼ |
| Infrastructure - other | 4.4.7 (38,200) | (1,047) | 25,000 | (13,200) | |
| Proceeds from disposal of assets | 4.3.2 56,000 | 90,000 | 34,000 | 90,000 | ▲ |
| Amount attributable to investing activities | (788,897) | (176,541) | (429,556) | (1,218,453) | |
| FINANCING ACTIVITIES | | | | | |
| Repayment of debentures | (106,134) | (52,258) | 0 | (106,134) | |
| Transfers to cash backed reserves (restricted assets) | 4.5.10 (398,426) | 0 | (218,347) | (616,773) | ▲ |
| Transfers from cash backed reserves (restricted assets) | 4.5.11 218,510 | 0 | 459,307 | 677,817 | ▲ |
| Amount attributable to financing activities | (286,050) | (52,258) | 240,960 | (45,090) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | |
| Surplus or deficit at the start of the financial year | 1,810,800 | 1,805,771 | (5,029) | 1,805,771 | |
| Amount attributable to operating activities | (735,853) | 336,593 | 193,625 | (542,228) | |
| Amount attributable to investing activities | (788,897) | (176,541) | (429,556) | (1,218,453) | |
| Amount attributable to financing activities | (286,050) | (52,258) | 240,960 | (45,090) | |
| Surplus or deficit at the end of the financial year | 0 | 1,913,565 | 0 | 0 | |

SHIRE OF DOWERIN
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

| | Note | Budget v Actual | | Predicted | |
|---|--------|---------------------------|------------------|------------------------|----------------------|
| | | Adopted Annual Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c)+(d) |
| | | \$ | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | | |
| Net current assets at start of financial year surplus/(deficit) | | 1,810,800 | 1,805,771 | (5,029) | 1,805,771 |
| Revenue from operating activities (excluding rates) | | | | | |
| Governance | | 1,500 | 3,818 | 3,454 | 4,954 |
| General purpose funding | | 237,873 | 147,685 | 97,055 | 334,928 |
| Law, order, public safety | | 34,716 | 31,417 | (912) | 33,804 |
| Health | | 3,300 | 109 | (3,190) | 110 |
| Education and welfare | | 652,572 | 307,345 | 0 | 652,572 |
| Housing | | 161,992 | 146,913 | 0 | 161,992 |
| Community amenities | | 289,445 | 272,095 | 0 | 289,445 |
| Recreation and culture | | 50,180 | 22,833 | 1,992 | 52,172 |
| Transport | | 181,004 | 188,636 | 11,187 | 192,191 |
| Economic services | | 407,966 | 327,361 | 85,000 | 492,966 |
| Other property and services | | 96,722 | 127,147 | 56,626 | 153,348 |
| | | 2,117,270 | 1,575,359 | 251,212 | 2,368,482 |
| Expenditure from operating activities | | | | | |
| Governance | | (560,449) | (380,617) | 26,266 | (534,183) |
| General purpose funding | | (197,452) | (127,332) | 12,355 | (185,097) |
| Law, order, public safety | | (164,240) | (95,228) | 8,790 | (155,450) |
| Health | | (61,229) | (9,688) | 6,211 | (55,018) |
| Education and welfare | | (590,578) | (449,068) | (38,217) | (628,795) |
| Housing | | (269,675) | (150,192) | (412) | (270,087) |
| Community amenities | | (533,678) | (340,130) | 12,891 | (520,787) |
| Recreation and culture | | (1,278,073) | (858,167) | 81,795 | (1,196,278) |
| Transport | | (2,069,507) | (1,290,098) | (92,343) | (2,161,850) |
| Economic services | | (741,131) | (465,505) | (10,083) | (751,214) |
| Other property and services | | (46,552) | (302,932) | (45,883) | (92,435) |
| | | (6,512,564) | (4,468,957) | (38,630) | (6,551,194) |
| Non-cash amounts excluded from operating activities | 4.5.3 | 2,155,449 | 1,669,832 | (18,957) | 2,136,492 |
| Amount attributable to operating activities | | (429,045) | 582,005 | 188,596 | (240,449) |
| INVESTING ACTIVITIES | | | | | |
| Non-operating grants, subsidies and contributions | 4.3.1 | 4,191,215 | 1,359,426 | (34,930) | 4,156,285 |
| Buildings | 4.4.2 | (180,114) | (23,758) | (1,474,324) | (1,654,438) |
| Purchase plant and equipment | 4.4.3 | (172,669) | (178,203) | (35,534) | (208,203) |
| Purchase and construction of infrastructure-roads | 4.4.5 | (4,410,569) | (1,422,960) | 913,672 | (3,496,897) |
| Infrastructure - sewerage | 4.4.4 | 0 | 0 | 0 | 0 |
| Infrastructure -Parks And Ovals | 4.4.6 | (182,560) | 0 | 142,560 | (40,000) |
| Infrastructure - other | 4.4.7 | (38,200) | (1,047) | 25,000 | (13,200) |
| Proceeds from disposal of assets | 4.3.2 | 56,000 | 90,000 | 34,000 | 90,000 |
| | | (788,897) | (176,541) | (429,556) | (1,218,453) |
| FINANCING ACTIVITIES | | | | | |
| Repayment of borrowings | | (106,134) | (52,258) | 0 | (106,134) |
| Transfers to cash backed reserves (restricted assets) | 4.5.10 | (398,426) | 0 | (218,347) | (616,773) |
| Transfers from cash backed reserves (restricted assets) | 4.5.11 | 218,510 | 0 | 459,307 | 677,817 |
| Amount attributable to financing activities | | (286,050) | (52,258) | 240,960 | (45,090) |
| Budget deficiency before general rates | | (1,503,992) | 353,205 | 0 | (1,503,992) |
| Estimated amount to be raised from general rates | | 1,503,992 | 1,560,360 | 0 | 1,503,992 |
| Closing Funding Surplus(Deficit) | 3 (c) | 0 | 1,913,565 | 0 | 0 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Dowerin to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Dowerin controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

2023-24 ACTUAL BALANCES

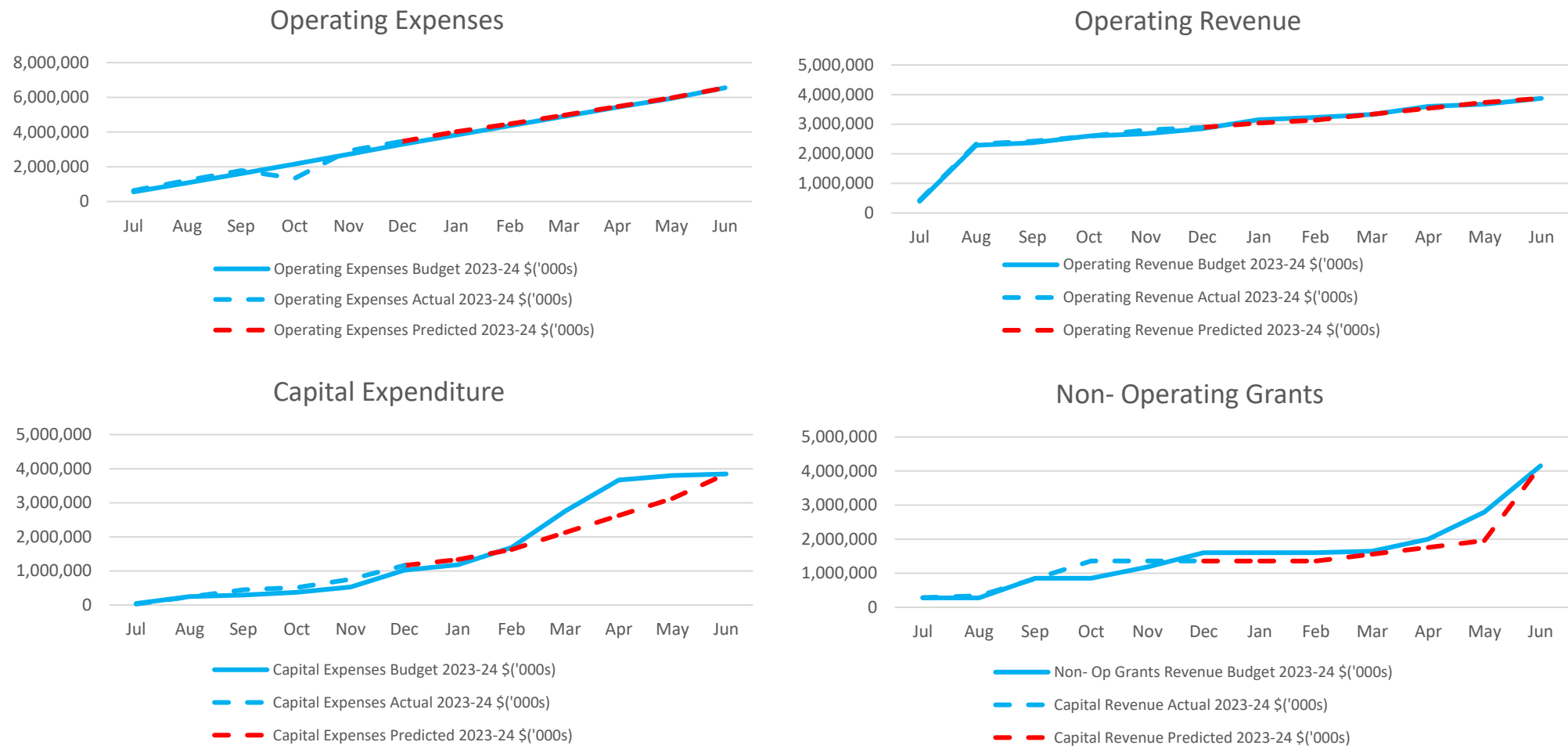
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF DOWERIN
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Movement in liabilities associated with restricted cash
 Add: Depreciation on non-current assets

Non-cash amounts excluded from operating activities

| Budget 30 June 2024 | Actual 29 February 2024 |
|---------------------|-------------------------|
| \$ | \$ |
| (44,835) | (44,835) |
| 4,970 | (54) |
| 2,176,357 | 1,714,721 |
| 2,136,492 | 1,669,832 |

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

| | Actual - Used for Budget 30 June 2023 | Actual Closing 2022-2023 | Predicted June 2024 | Actual 29 February 2024 |
|--|---------------------------------------|--------------------------|---------------------|-------------------------|
| Less: Restricted cash | (2,984,280) | (2,984,280) | (2,923,236) | (2,984,280) |
| Add: Long term borrowings | 83,711 | 106,129 | 0 | 53,871 |
| Add: Provisions - backed by Cash | 114,100 | 114,100 | 119,070 | 114,100 |
| Total adjustments to net current assets | (2,786,469) | (2,764,051) | (2,804,166) | (2,816,309) |

(c) Composition of estimated net current assets

Current assets

| | | | | |
|---------------------------------|-----------|-----------|-----------|-----------|
| Cash | 4,713,673 | 4,832,247 | 3,346,268 | 4,462,378 |
| Receivables - rates and rubbish | 160,197 | 160,197 | 160,197 | 235,563 |
| Receivables - other | 563,601 | 476,588 | 200,000 | 552,211 |
| Inventories | 23,825 | 17,171 | 25,000 | 29,099 |
| | 5,461,296 | 5,486,203 | 3,731,465 | 5,279,251 |

Less: current liabilities

| | | | | |
|----------------------|-----------|-----------|-----------|-----------|
| Payables | (346,994) | (340,554) | (699,286) | (36,470) |
| Contract liabilities | (231,024) | (231,024) | 0 | (231,024) |
| Long term borrowings | (83,711) | (106,129) | 0 | (53,871) |
| Provisions | (202,298) | (238,675) | (228,013) | (228,013) |
| | (864,027) | (916,382) | (927,299) | (549,378) |

Net current assets

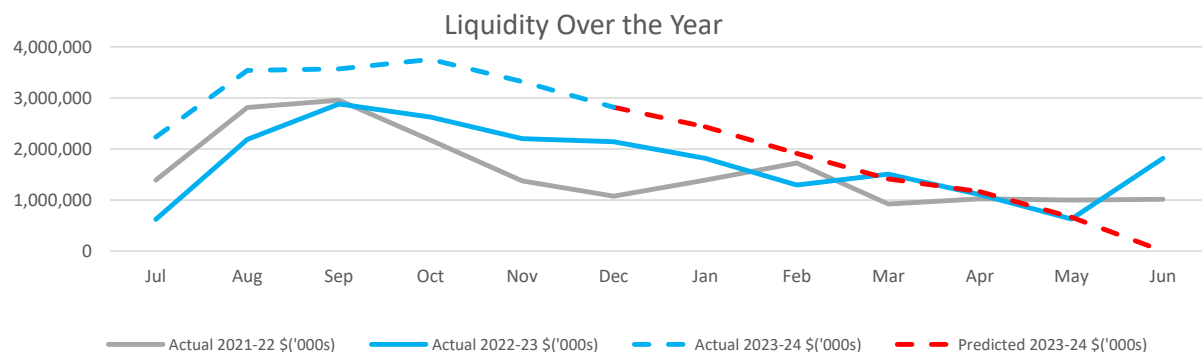
| | | | | |
|--|-----------|-----------|-----------|-----------|
| | 4,597,269 | 4,569,821 | 2,804,166 | 4,729,873 |
|--|-----------|-----------|-----------|-----------|

Less: Total adjustments to net current assets

| | | | | |
|--|-------------|-------------|-------------|-------------|
| | (2,786,469) | (2,764,051) | (2,804,166) | (2,816,309) |
|--|-------------|-------------|-------------|-------------|

Closing funding surplus / (deficit)

| | | | | |
|--|-----------|-----------|---|-----------|
| | 1,810,800 | 1,805,771 | 0 | 1,913,565 |
|--|-----------|-----------|---|-----------|



SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Dowerin 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.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Dowerin applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dowerin's operational cycle. In the case of liabilities where the Shire of Dowerin does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Dowerin's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Dowerin recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Dowerin'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 of Dowerin's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Dowerin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Dowerin has a 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.

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 be controlled by the Shire of Dowerin are recognised as a liability until such time as the Shire of Dowerin satisfies its obligations under the agreement.

SHIRE OF DOWERIN

NOTES TO THE REVIEW OF THE ANNUAL BUDGET

FOR THE PERIOD ENDED 29 FEBRUARY 2024

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ Permanent |
|--|--------------------------|
| 4.1 OPERATING REVENUE (EXCLUDING RATES) | |
| 4.1.1 FEES AND CHARGES | |
| Higher Private Works (\$50K) and CRC (\$85K) Income. | 126,898 |
| 4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | |
| (\$79K) higher Financial Assistance Grants to be received than budgeted. | 87,997 |
| 4.1.4 INTEREST EARNINGS | |
| Higher Interest Rates on Invested funds will earn increased revenue. | 28,504 |
| 4.1.5 OTHER REVENUE | |
| Within variance threshold | (1,900) |
| 4.1.6 PROFIT ON ASSET DISPOSAL | |
| Within variance threshold | 9,713 |
| Predicted Variances Carried Forward | 251,212 |

SHIRE OF DOWERIN**NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024****4. PREDICTED VARIANCES**

| Comments/Reason for Variance | Variance \$ Permanent |
|--|----------------------------------|
| Predicted Variances Brought Forward | 251,212 |
| 4.2 OPERATING EXPENSES | |
| 4.2.1 EMPLOYEE COSTS | |
| Employee costs are budgeted to be lower in Aged Care (\$74K) Road and Parks maintenance (\$61K). Other general underspend in Culture (\$21K) and Admin (\$21K). Higher expenditure (\$76K) at the CRC | 134,763 |
| 4.2.2 MATERIAL AND CONTRACTS | |
| Higher Materials and contracts in Aged Care (\$116K) and Road Maintenance (\$103K). | (205,514) |
| 4.2.3 UTILITY CHARGES | |
| Within variance threshold | (1,704) |
| 4.2.4 DEPRECIATION (NON CURRENT ASSETS) | |
| Within variance threshold | 9,244 |
| 4.2.5 INTEREST EXPENSES | |
| Within variance threshold | 0 |
| 4.2.6 INSURANCE EXPENSES | |
| Lower Insurance costs, as per LGIS actual schedules. | 10,543 |
| 4.2.7 OTHER EXPENDITURE | |
| Reduction in Rates write off and doubtful debt expenses (\$10.5K) | 14,038 |
| Predicted Variances Carried Forward | 212,582 |

SHIRE OF DOWERIN

NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ Permanent |
|--|--------------------------|
| Predicted Variances Brought Forward | 212,582 |
| 4.3 CAPITAL REVENUE | |
| 4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | |
| Lower Black Spot and R2R revenue (\$914K), Culture - Arts Project (\$17.5K), Hockey pavilion (\$149K) and Town Greening Projects(\$88K) grants, offset by increase of \$1.13M for Growing Regions Housing grant. | (34,930) |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | |
| Higher proceeds on sale of Hino and Prado than budgeted. | 34,000 |
| Predicted Variances Carried Forward | 211,652 |
| Predicted Variances Brought Forward | 211,652 |
| 4.4 CAPITAL EXPENSES | |
| 4.4.2 BUILDINGS | |
| Addition of Growing Regions proposed Housing project (\$1.6M), offset by removal of budgeted Hockey Pavilion upgrade (\$148K) that was subject to funding. | (1,474,324) |
| 4.4.3 PLANT AND EQUIPMENT | |
| Increase in actual costs of Hino & Prado, mainly offset by higher sale proceeds of trade in vehicles. | (35,534) |
| 4.4.4 FURNITURE AND EQUIPMENT | |
| Within variance threshold | 0 |
| 4.4.5 INFRASTRUCTURE ASSETS - ROADS | |
| Reduction in expenditure due to duplication of Fifty four gate road project (\$124K) in the original budget , and deferment of Black Spot works (\$790K) to FY25. | 913,672 |
| 4.4.6 INFRASTRUCTURE ASSETS - PARKS AND OVALS | |
| Deferment of Town Site greening water scheme to FY25 budget deliberations. | 142,560 |
| 4.4.7 - Infrastructure - Other | |
| Public Art projects to be deferred to FY25 budget deliberations. | 25,000 |
| Predicted Variances Carried Forward | (216,974) |

SHIRE OF DOWERIN**NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024****4. PREDICTED VARIANCES****Comments/Reason for Variance****Variance \$
Permanent**

| | |
|-------------------------------------|-----------|
| Predicted Variances Brought Forward | (216,974) |
|-------------------------------------|-----------|

4.5 OTHER ITEMS**4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

Additional transfer to Reserves - Plant Reserve \$100K, Land & Building Reserve \$50K, Depot \$18K and Roads and Infrastructure \$50K . These transfers are available as a result of deferments of projects and savings in this review.

(218,347)

4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

See Note 7 - Additional of transfer from Land and Building Reserve (\$485k) to fund Growing Region Housing project. Lower transfer required (\$28K) from Recreation Reserve due to deferment of Greening project.

459,307

4.5.1 RATE REVENUE

Within variance threshold

0

4.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Reduced surplus as per audited Annual report. Within variance threshold.

(5,029)

4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)

Adjustment of Non- Cash item relating to increase in profit and depreciation movements.

(18,957)

Total Predicted Variances as per Annual Budget Review

(0)

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

5. PROPOSED BUDGET AMENDMENTS

| GL Account Code | Description | Classification | No Change - (Non Cash Items) Adjust. | Original Budget | Proposed amended Budget | Increase/(Decrease) in Available Cash | Budget Running Balance |
|-----------------|--|---------------------------------|--------------------------------------|------------------|-------------------------|---------------------------------------|------------------------|
| | | | \$ | | | \$ | \$ |
| | Budget Adoption | Opening Surplus(Deficit) | | 1,810,800 | 1,805,771 | (5,029) | (5,029) |
| 2030100 | RATES - Employee Costs | Operating Expenditure | | (85,880) | (79,655) | 6,225 | 1,196 |
| 2030112 | RATES - Valuation Expenses | Operating Expenditure | | (7,992) | (650) | 7,342 | 8,538 |
| 2030114 | RATES - Debt Collection Expenses | Operating Expenditure | | (9,996) | (15,000) | (5,004) | 3,534 |
| 2030115 | RATES - Printing and Stationery | Operating Expenditure | | (3,000) | (3,500) | (500) | 3,034 |
| 2030116 | RATES - Postage and Freight | Operating Expenditure | | (504) | (700) | (196) | 2,838 |
| 2030117 | RATES - Doubtful Debts Expense | Operating Expenditure | | (9,996) | (1,500) | 8,496 | 11,334 |
| 2030118 | RATES - Rates Write Off | Operating Expenditure | | (2,496) | (500) | 1,996 | 13,330 |
| 2030211 | GEN PUR - Bank Fees & Charges | Operating Expenditure | | (9,996) | (16,000) | (6,004) | 7,326 |
| 2040100 | MEMBERS - Employee Costs | Operating Expenditure | | (99,990) | (112,607) | (12,617) | (5,291) |
| 2040104 | MEMBERS - Training & Development | Operating Expenditure | | (7,000) | (5,000) | 2,000 | (3,291) |
| 2040129 | MEMBERS - Donations to Community Groups | Operating Expenditure | | (7,000) | (500) | 6,500 | 3,209 |
| 2040200 | OTH GOV - Employee Costs | Operating Expenditure | | (99,990) | (112,607) | (12,617) | (9,408) |
| 2040211 | OTH GOV - Civic Functions, Refreshments & Receptions | Operating Expenditure | | (8,000) | (10,000) | (2,000) | (11,408) |
| 2040241 | OTH GOV - Subscriptions & Memberships | Operating Expenditure | | (15,000) | 0 | 15,000 | 3,592 |
| 2040250 | OTH GOV - Consultancy - Statutory | Operating Expenditure | | (28,000) | (8,000) | 20,000 | 23,592 |
| 2040251 | OTH GOV - Consultancy - Strategic | Operating Expenditure | | (7,000) | 0 | 7,000 | 30,592 |
| 2040285 | OTH GOV - Legal Expenses | Operating Expenditure | | (3,000) | 0 | 3,000 | 33,592 |
| 2050100 | FIRE - Employee Costs | Operating Expenditure | | (13,346) | (14,370) | (1,024) | 32,568 |
| 2050112 | FIRE - Fire Prevention/Burning/Control - recoverable | Operating Expenditure | | 0 | (120) | (120) | 32,448 |
| 2050140 | FIRE - Advertising & Promotion | Operating Expenditure | | (300) | 0 | 300 | 32,748 |
| 2050216 | ANIMAL - Relief Ranger Services | Operating Expenditure | | (12,996) | (21,000) | (8,004) | 24,744 |
| 2050287 | ANIMAL - Other Expenditure | Operating Expenditure | | (504) | 0 | 504 | 25,248 |
| 2050387 | OLOPS - Other Expenditure | Operating Expenditure | | (7,815) | (1,819) | 5,996 | 31,244 |
| 2050530 | ESL BFB - Insurance Expenses | Operating Expenditure | | (11,791) | (3,500) | 8,291 | 39,535 |
| 2050565 | ESL BFB - Maintenance Plant & Equipment | Operating Expenditure | | (6,504) | (4,004) | 2,500 | 42,035 |
| 2050589 | ESL BFB - Maintenance Land & Buildings | Operating Expenditure | | (5,383) | (5,036) | 347 | 42,382 |
| 2070411 | HEALTH - Contract EHO | Operating Expenditure | | (8,004) | (500) | 7,504 | 49,886 |
| 2070412 | HEALTH - Analytical Expenses | Operating Expenditure | | (500) | (1,000) | (500) | 49,386 |
| 2070553 | PEST - Pest Control Programs | Operating Expenditure | | (1,423) | (1,192) | 231 | 49,617 |
| 2070700 | OTH HEALTH - Employee Costs | Operating Expenditure | | (13,346) | (14,370) | (1,024) | 48,593 |
| 2080292 | OTHER ED - Depreciation | Non Cash | 356 | (9,144) | (9,500) | (356) | 48,593 |
| 2080388 | FAMILIES - Building Operations | Operating Expenditure | | (2,800) | (2,304) | 496 | 49,089 |
| 2080389 | FAMILIES - Building Maintenance | Operating Expenditure | | (10,208) | (8,701) | 1,507 | 50,595 |
| 2080600 | AGED OTHER - Employee Costs | Operating Expenditure | | (279,963) | (307,795) | (27,832) | 22,764 |
| 2080608 | AGED OTHER - Other Employee Expenses | Operating Expenditure | | (1,000) | (1,150) | (150) | 22,614 |
| 2080615 | AGED OTHER - Printing and Stationery | Operating Expenditure | | (1,000) | (500) | 500 | 23,114 |
| 2080616 | AGED OTHER - Postage and Freight | Operating Expenditure | | (100) | 0 | 100 | 23,214 |
| 2080621 | AGED OTHER - Information Technology | Operating Expenditure | | (5,000) | (2,500) | 2,500 | 25,714 |
| 2080640 | AGED OTHER - Advertising & Promotion | Operating Expenditure | | (1,500) | 0 | 1,500 | 27,214 |
| 2080641 | AGED OTHER - Subscriptions & Memberships | Operating Expenditure | | (1,000) | (1,700) | (700) | 26,514 |
| 2080660 | AGED OTHER - Client Services | Operating Expenditure | | (97,700) | (113,700) | (16,000) | 10,514 |
| 2080753 | WELFARE - Events | Operating Expenditure | | (22,214) | (21,996) | 218 | 10,732 |
| 2090189 | STF HOUSE - Staff Housing Building Maintenance | Operating Expenditure | | (22,482) | (26,213) | (3,731) | 7,000 |
| 2090288 | OTH HOUSE - Building Operations | Operating Expenditure | | (24,301) | (23,815) | 486 | 7,486 |
| 2090289 | OTH HOUSE - Building Maintenance | Operating Expenditure | | (31,807) | (28,973) | 2,834 | 10,320 |
| 2100165 | SAN - Maintenance/Operations | Operating Expenditure | | (109,077) | (107,799) | 1,278 | 11,598 |
| 2100365 | SEW - Maintenance/Operations | Operating Expenditure | | (45,454) | (41,900) | 3,554 | 15,152 |
| 2100700 | COM AMEN - Employee Costs | Operating Expenditure | | (13,346) | 0 | 13,346 | 28,498 |
| 2100711 | COM AMEN - Cemetery Maintenance/Operations | Operating Expenditure | | (13,426) | (17,580) | (4,154) | 24,344 |
| 2100788 | COM AMEN - Public Conveniences Operations | Operating Expenditure | | (22,130) | (23,263) | (1,133) | 23,211 |
| 2110188 | HALLS - Town Halls and Public Bldg Operations | Operating Expenditure | | (22,973) | (23,163) | (190) | 23,021 |
| 2110189 | HALLS - Town Halls and Public Bldg Maintenance | Operating Expenditure | | (4,800) | (7,151) | (2,351) | 20,670 |
| 2110265 | SWIM AREAS - Grounds Maintenance/Operations | Operating Expenditure | | (35,116) | (40,015) | (4,899) | 15,771 |
| 2110288 | SWIM AREAS - Building Operations | Operating Expenditure | | (5,391) | (5,891) | (500) | 15,271 |
| 2110364 | REC - Trails & Tracks Maintenance/Operations | Operating Expenditure | | (1,000) | (500) | 500 | 15,771 |
| 2110365 | REC - Parks & Gardens Maintenance/Operations | Operating Expenditure | | (134,468) | (113,696) | 20,772 | 36,542 |
| 2110366 | REC - Town Oval Maintenance/Operations | Operating Expenditure | | (111,106) | (95,250) | 15,856 | 52,398 |
| 2110367 | REC - Sundry Dry Parks/Reserves Maintenance/Operations | Operating Expenditure | | (8,982) | (5,569) | 3,413 | 55,811 |
| 2110368 | REC - Playground Equipment Mtce | Operating Expenditure | | (12,850) | (10,721) | 2,129 | 57,940 |
| 2110387 | REC - Other Expenses | Operating Expenditure | | (3,000) | 0 | 3,000 | 60,940 |
| 2110388 | REC - Other Rec Facilities Building Operations | Operating Expenditure | | (65,183) | (71,013) | (5,830) | 55,110 |
| 2110389 | REC - Other Rec Facilities Building Maintenance | Operating Expenditure | | (40,762) | (39,596) | 1,166 | 56,276 |
| 2110521 | LIBRARY - Information Technology | Operating Expenditure | | (1,656) | (250) | 1,406 | 57,682 |
| 2110665 | HERITAGE - Maintenance/Operations | Operating Expenditure | | (1,753) | (808) | 945 | 58,627 |
| 2110711 | OTH CUL - Australia Day | Operating Expenditure | | (3,016) | (3,160) | (144) | 58,483 |
| 2110712 | OTH CUL - ANZAC Day | Operating Expenditure | | (2,528) | (2,593) | (65) | 58,418 |
| 2110725 | OTH CUL - Festival & Events | Operating Expenditure | | (90,022) | (44,085) | 45,937 | 104,355 |
| 2110787 | OTH CUL - Other Expenses | Operating Expenditure | | (1,000) | (350) | 650 | 105,005 |

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

5. PROPOSED BUDGET AMENDMENTS

| | | | | | | |
|---------|---|-----------------------|-----------|-----------|-----------|-----------|
| 2120211 | ROADM - Road Maintenance - Built Up Areas | Operating Expenditure | (52,627) | (62,152) | (9,525) | 95,480 |
| 2120212 | ROADM - Road Maintenance - Sealed Outside BUA | Operating Expenditure | (381,257) | (431,357) | (50,100) | 45,380 |
| 2120213 | ROADM - Road Maintenance - Gravel Outside BUA | Operating Expenditure | (512,697) | (529,075) | (16,378) | 29,002 |
| 2120217 | ROADM - Ancillary Maintenance - Built Up Areas | Operating Expenditure | (23,094) | (25,665) | (2,571) | 26,431 |
| 2120252 | ROADM - Consultants | Operating Expenditure | (1,000) | (1,350) | (350) | 26,081 |
| 2120288 | ROADM - Depot Building Operations | Operating Expenditure | (32,000) | (25,718) | 6,282 | 32,363 |
| 2120289 | ROADM - Depot Building Maintenance | Operating Expenditure | (3,600) | (8,550) | (4,950) | 27,413 |
| 2120500 | LICENSING - Employee Costs | Operating Expenditure | 0 | (14,000) | (14,000) | 13,413 |
| 2120665 | AERO - Airstrip & Grounds Maintenance/Operations | Operating Expenditure | (4,100) | (4,850) | (750) | 12,663 |
| 2130200 | TOUR - Employee Costs | Operating Expenditure | (94,754) | (18,800) | 75,954 | 88,617 |
| 2130240 | TOUR - Public Relations & Area Promotion | Operating Expenditure | (22,000) | (15,000) | 7,000 | 95,617 |
| 2130241 | TOUR - Subscriptions & Memberships | Operating Expenditure | (12,500) | (16,290) | (3,790) | 91,827 |
| 2130265 | TOUR - Maintenance/Operations | Operating Expenditure | (37,333) | (33,858) | 3,475 | 95,302 |
| 2130266 | TOUR - Caravan Park General Maintenance/Operations | Operating Expenditure | (23,388) | (28,987) | (5,599) | 89,703 |
| 2130288 | TOUR - Building Operations | Operating Expenditure | (115,535) | (131,220) | (15,685) | 74,018 |
| 2130289 | TOUR - Building Maintenance | Operating Expenditure | (15,245) | (12,580) | 2,665 | 76,683 |
| 2130889 | OTH ECON - Building Maintenance | Operating Expenditure | (2,500) | (2,615) | (115) | 76,568 |
| 2130900 | CRC - Employee Costs | Operating Expenditure | (110,000) | (186,288) | (76,288) | 280 |
| 2130904 | CRC - Training & Development | Operating Expenditure | (3,000) | (6,000) | (3,000) | (2,720) |
| 2130908 | CRC - Other Employee Expenses | Operating Expenditure | (1,000) | (500) | 500 | (2,220) |
| 2130915 | CRC - Printing and Stationery | Operating Expenditure | (1,000) | (2,000) | (1,000) | (3,220) |
| 2130916 | CRC - Postage and Freight | Operating Expenditure | (100) | (300) | (200) | (3,420) |
| 2130920 | CRC - Communication Expenses | Operating Expenditure | (1,500) | (2,600) | (1,100) | (4,520) |
| 2130921 | CRC - Information Systems | Operating Expenditure | (5,000) | (9,500) | (4,500) | (9,020) |
| 2130941 | CRC - Subscriptions & Memberships | Operating Expenditure | (3,200) | (700) | 2,500 | (6,520) |
| 2130950 | CRC - Contract Services | Operating Expenditure | (2,000) | 0 | 2,000 | (4,520) |
| 2130986 | CRC - Expensed Minor Asset Purchases | Operating Expenditure | (1,000) | 0 | 1,000 | (3,520) |
| 2130987 | CRC - Other Expenditure | Operating Expenditure | (5,500) | (9,000) | (3,500) | (7,020) |
| 2130992 | CRC - Depreciation | Non Cash | (9,600) | (9,600) | 0 | 9,600 |
| 2140187 | PRIVATE - Other Expenses | Operating Expenditure | (27,582) | (28,732) | (1,150) | (8,170) |
| 2140200 | ADMIN - Employee Costs | Operating Expenditure | (310,251) | (303,944) | 6,307 | (1,863) |
| 2140205 | ADMIN - Recruitment | Operating Expenditure | (22,000) | (9,050) | 12,950 | 11,087 |
| 2140208 | ADMIN - Other Employee Expenses | Operating Expenditure | (1,000) | (1,210) | (210) | 10,877 |
| 2140215 | ADMIN - Printing and Stationery | Operating Expenditure | (4,000) | (6,500) | (2,500) | 8,377 |
| 2140221 | ADMIN - Information Technology | Operating Expenditure | (112,644) | (121,084) | (8,440) | (63) |
| 2140226 | ADMIN - Office Equipment Mtce | Operating Expenditure | (5,500) | (7,300) | (1,800) | (1,863) |
| 2140227 | ADMIN - Records Management | Operating Expenditure | (5,000) | 0 | 5,000 | 3,137 |
| 2140252 | ADMIN - Consultants | Operating Expenditure | (55,000) | (80,000) | (25,000) | (21,863) |
| 2140288 | ADMIN - Building Operations | Operating Expenditure | (31,216) | (30,741) | 475 | (21,388) |
| 2140289 | ADMIN - Building Maintenance | Operating Expenditure | (5,500) | (14,000) | (8,500) | (29,888) |
| 2140300 | PWO - Employee Costs | Operating Expenditure | (181,339) | (178,059) | 3,280 | (26,608) |
| 2140304 | PWO - Training & Development | Operating Expenditure | (42,236) | (33,801) | 8,435 | (18,173) |
| 2140307 | PWO - Protective Clothing | Operating Expenditure | (8,000) | (6,000) | 2,000 | (16,173) |
| 2140308 | PWO - Other Employee Expenses | Operating Expenditure | (2,004) | (1,000) | 1,004 | (15,169) |
| 2140323 | PWO - Sick Pay | Operating Expenditure | (25,943) | (17,314) | 8,629 | (6,540) |
| 2140324 | PWO - Annual Leave | Operating Expenditure | (63,487) | (66,028) | (2,541) | (9,081) |
| 2140325 | PWO - Public Holidays | Operating Expenditure | (26,748) | (19,650) | 7,098 | (1,983) |
| 2140328 | PWO - Supervision | Operating Expenditure | 0 | (70) | (70) | (2,053) |
| 2140330 | PWO - OHS and Toolbox Meetings, | Operating Expenditure | (24,684) | (11,550) | 13,134 | 11,081 |
| 2140365 | PWO - Maintenance/Operations | Operating Expenditure | (4,996) | (5,146) | (150) | 10,931 |
| 2140393 | PWO - LESS Allocated to Works (PWOs) | Operating Expenditure | 561,403 | 500,900 | (60,503) | (49,572) |
| 2140400 | POC - Internal Plant Repairs - Wages & O/Head | Operating Expenditure | (9,996) | (10,996) | (1,000) | (55,572) |
| 2140411 | POC - External Parts & Repairs | Operating Expenditure | (120,000) | (170,000) | (50,000) | (100,572) |
| 2140412 | POC - Fuels and Oils | Operating Expenditure | (70,000) | (115,000) | (45,000) | (145,572) |
| 2140413 | POC - Tyres and Tubes | Operating Expenditure | (10,000) | (18,000) | (8,000) | (153,572) |
| 2140494 | POC - LESS Plant Operation Costs Allocated to Works | Operating Expenditure | 372,788 | 473,457 | 100,669 | (52,903) |
| 3030122 | RATES - Reimbursement of Debt Collection Costs | Operating Income | 30,000 | 20,000 | (10,000) | (62,903) |
| 3030210 | GEN PUR - Financial Assistance Grant - General | Operating Income | 0 | 44,316 | 44,316 | (18,587) |
| 3030211 | GEN PUR - Financial Assistance Grant - Roads | Operating Income | 0 | 34,235 | 34,235 | 15,648 |
| 3030246 | GEN PUR - Interest Earned - Municipal Funds | Operating Income | 2,496 | 31,000 | 28,504 | 44,152 |
| 3040201 | OTH GOV - Reimbursements | Operating Income | 0 | 3,454 | 3,454 | 47,606 |
| 3050140 | FIRE - Fines and Penalties | Operating Income | 0 | 600 | 600 | 48,206 |
| 3050220 | ANIMAL - Pound Fees | Operating Income | 504 | 0 | (504) | 47,702 |
| 3050235 | ANIMAL - Other Fees & Charges | Operating Income | 504 | 0 | (504) | 47,198 |
| 3050240 | ANIMAL - Fines and Penalties | Operating Income | 504 | 0 | (504) | 46,694 |
| 3070420 | HEALTH - Health Regulatory Fees & Charges | Operating Income | 2,496 | 110 | (2,386) | 44,308 |
| 3070421 | HEALTH - Health Regulatory Licenses | Operating Income | 804 | 0 | (804) | 43,504 |
| 3090210 | OTH HOUSE - Grant Income | Operating Income | 0 | 1,133,465 | 1,133,465 | 1,176,969 |
| 3110300 | REC - Contributions & Donations | Operating Income | 504 | 5,000 | 4,496 | 1,181,465 |
| 3110301 | REC - Reimbursements - Other Recreation | Operating Income | 5,508 | 7,004 | 1,496 | 1,182,961 |
| 3110310 | REC - Grants | Operating Income | 237,223 | 0 | (237,223) | 945,738 |
| 3110320 | REC - Fees & Charges | Operating Income | 15,000 | 11,000 | (4,000) | 941,738 |
| 3110710 | OTH CUL - Grants - Other Culture | Operating Income | 56,264 | 38,764 | (17,500) | 924,238 |

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

| | | | | | | | |
|-------------------------------|---|----------------------|----------|-------------|-------------|-------------|-------------|
| 5. PROPOSED BUDGET AMENDMENTS | | | | | | | |
| 3120111 | ROADC - Roads to Recovery Grant | Operating Income | | 544,750 | 421,000 | (123,750) | 800,488 |
| 3120113 | ROADC - Other Grants - Roads/Streets | Operating Income | | 2,321,222 | 1,531,300 | (789,922) | 10,566 |
| 3120390 | PLANT - Profit on Disposal of Assets | Non Cash | (11,187) | 0 | 11,187 | 11,187 | 10,566 |
| 3130935 | CRC - Other Income | Operating Income | | 40,000 | 125,000 | 85,000 | 95,566 |
| 3140120 | PRIVATE - Private Works Income | Operating Income | | 40,000 | 90,000 | 50,000 | 145,566 |
| 3140235 | ADMIN - Other Income Relating to Administration | Operating Income | | 0 | 8,100 | 8,100 | 153,666 |
| 3140290 | ADMIN - Profit on Disposal of Assets | Non Cash | 1,474 | 35,122 | 33,648 | (1,474) | 153,666 |
| | Buildings | Capital Expenditure | | (180,114) | (1,654,438) | (1,474,324) | (1,320,658) |
| | Purchase plant and equipment | Capital Expenditure | | (172,669) | (208,203) | (35,534) | (1,356,192) |
| | Purchase and construction of infrastructure-roads | Capital Expenditure | | (4,410,569) | (3,496,897) | 913,672 | (442,520) |
| | Infrastructure -Parks And Ovals | Capital Expenditure | | (182,560) | (40,000) | 142,560 | (299,960) |
| | Infrastructure - other | Capital Expenditure | | (38,200) | (13,200) | 25,000 | (274,960) |
| | Proceeds from disposal of assets | Proceeds on Sale | | 56,000 | 90,000 | 34,000 | (240,960) |
| | Transfers to cash backed reserves (restricted assets) | Financing Activities | | -398426 | -616773 | (218,347) | (459,307) |
| | Transfers from cash backed reserves (restricted assets) | Financing Activities | | 218510 | 677817.09 | 459,307 | 0 |
| | | | | | | | |
| Operating Income | | | | | | 206,569 | |
| Operating Expenditure | | | | | | (47,874) | |
| Opening Surplus(Deficit) | | | | | | (5,029) | |
| Proceeds on Sale | | | | | | 34,000 | |
| Capital Expenditure | | | | | | (428,626) | |
| Financing Activities | | | | | | 240,960 | |
| Net Change | | | | | | 0 | |

SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES
Note 6
CAPITAL ACQUISITIONS

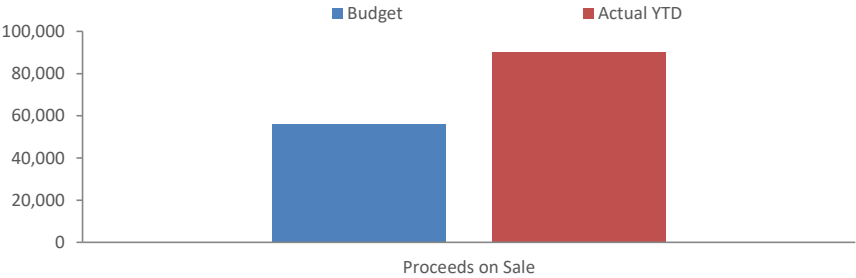
| Account Description | | Original Budget | Predicted | YTD Actual | Budget Amendment Movement | Budget Amendments Commentary |
|-------------------------|---|-----------------|-----------|------------|---------------------------|--|
| Land and Buildings | | | | | | |
| | Growing Regions Housing Program | 0 | 1,619,238 | 0 | 1,619,238 | |
| BC044 | Sports Recreation Centre - Building (Capital) | 24,000 | 27,800 | 21,605 | 3,800 | Ceiling repairs complete |
| BC049 | Hockey Pavilion - Building (Capital) | 156,114 | 7,400 | 2,153 | (148,714) | In-kind contribution value approx. \$8,000. Unsuccessful grant - project and funding removed |
| Total | | 180,114 | 1,654,438 | 23,758 | 1,474,324 | |
| Furniture and equipment | | | | | | |
| FE001 | Council Chambers Audio System | 12,000 | 12,000 | 0 | 0 | Deferred to 24/25 |
| FE002 | IT Renewal Server | 40,000 | 40,000 | 0 | 0 | In progress |
| Total | | 52,000 | 52,000 | 0 | 0 | |
| Plant and Equipment | | | | | | |
| PE203 | Single Cab - Light Truck - Maintenance (P009) | 81,359 | 109,121 | 109,121 | 27,762 | 2nd Hino S500 Purchased (Budget timing) |
| PE194 | CEO Vehicle (Currently Ford Everest - D0) | 61,310 | 69,082 | 69,082 | 7,772 | Purchase of new CEO Prado |
| PE100 | Diesel Fuel Bowser - Shire Depot | 30,000 | 30,000 | 0 | 0 | Commencing Mar/Apr24 |
| Total | | 172,669 | 208,203 | 178,203 | 35,534 | |
| Infrastructure - Roads | | | | | | |
| RCR025 | Commodity Route - Dowerin - Koorda Road | 338,530 | 338,530 | 341,514 | 0 | In progress |
| LRC011 | Fifty Four Gate Road 0.00-2.65 | 123,750 | 123,750 | 5,062 | 0 | Commencing Mar24 |
| LRC013 | LRCIP - Berring East Road | 190,826 | 190,826 | 163,401 | 0 | Completed, gravel pit rehabilitation pending. |
| LRC164 | Manmanning Road 0.00-5.67 | 262,800 | 262,800 | 0 | 0 | Commencing Mar24 |
| RC000 | Road Construction General (Budgeting Only) | 60,000 | 60,000 | 5,315 | 0 | By May24 - as this was budgeted for Rehab. purposes. |
| R2R003 | Koombekine North Road (R2R) | 24,413 | 24,413 | 2,789 | 0 | In progress |
| R2R015 | Hindmarsh Back Road (R2R) | 93,145 | 93,145 | 9,491 | 0 | In progress |
| R2R011 | Fifty Four Gate West Road (R2R) | 123,750 | 0 | 0 | (123,750) | Inadvertently included twice in Budget - Was fully funded |
| R2R040 | Booralaming West Road (R2R) | 112,500 | 112,500 | 12,990 | 0 | In progress |
| R2R041 | Moonjin East Road (R2R) | 123,615 | 123,615 | 38,246 | 0 | Works Commencing Apr24 |
| R2R042 | McHugh Road (R2R) | 67,327 | 67,327 | 58,306 | 0 | Works Complete |
| RRG003 | Koombekine North Road (RRG) | 585,184 | 585,184 | 18,770 | 0 | Works Commencing Feb24 |
| RRG023 | Koorda-Wongan Hills Road (RRG) | 116,804 | 116,804 | 110,024 | 0 | In progress |
| BS183 | Dowerin-Meckering Road (BS) | 801,922 | 12,000 | 11,480 | (789,922) | To be deferred - Funded |
| WFN182G | WFN - Dowerin Kalannie Road 31.02-34.50 | 1,084,179 | 1,084,179 | 468,582 | 0 | In progress |
| WFN182H | WFN - Dowerin Kalannie Road 0.00-48.77 | 301,824 | 301,824 | 176,989 | 0 | In progress |
| Total | | 4,410,569 | 3,496,897 | 1,422,960 | (913,672) | |

SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES
Note 6
CAPITAL ACQUISITIONS

| Account Description | | Original Budget | Predicted | YTD Actual | Budget Amendment Movement | Budget Amendments Commentary |
|----------------------------------|--|-----------------|-----------|------------|---------------------------|--|
| Infrastructure - Parks And Ovals | | | | | | |
| PC071 | Dowerin Skate Park Capital Works | 40,000 | 40,000 | 0 | 0 | Grant Application in progress. Works to commence in Feb24. |
| PC075 | Town Site Greening Water Scheme | 142,560 | 0 | 0 | (142,560) | To be deferred - Part Funded |
| Total | | 182,560 | 40,000 | 0 | (142,560) | |
| Infrastructure - Other | | | | | | |
| OC11 | Public Art Projects | 25,000 | 0 | 0 | (25,000) | To be deferred - Part Funded |
| OC018 | Dowerin Standpipe Upgrade | 13,200 | 13,200 | 0 | 0 | Commencing Mar/Apr24 |
| OC003 | Town Oval Reticulation Upgrade (Inc Dam) | 0 | 0 | 1,047 | 0 | Costing to be corrected |
| Total | | 38,200 | 13,200 | 1,047 | (25,000) | |
| TOTALS | | 5,036,112 | 5,464,738 | 1,625,967 | 428,626 | |

| | | Original Budget | | | | Predicted Budget | | | | YTD Actual | | | |
|------------|------------------------------|-----------------|----------|--------|--------|------------------|----------|--------|--------|----------------|----------|--------|--------|
| Asset Ref. | Asset description | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | | | | | |
| | Other property and services | | | | | 0 | 0 | | | | | | |
| | Passenger Vehicle; CEO | 20,878 | 56,000 | 35,122 | 0 | 27,261 | 60,909 | 33,648 | 0 | 27,261 | 60,909 | 33,648 | 0 |
| | Hino D009 - Trade C/Fwd Fy23 | 0 | 0 | 0 | 0 | 17,904 | 29,091 | 11,187 | 0 | 17,904 | 29,091 | 11,187 | 0 |
| | | 20,878 | 56,000 | 35,122 | 0 | 45,165 | 90,000 | 44,835 | 0 | 45,165 | 90,000 | 44,835 | 0 |



SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Note 8
CASH RESERVES

| Cash backed reserve | | | | | | | | | | | | | |
|-------------------------------------|-----------------|---------------------------------|---------------------------|------------------------|----------------------------------|----------------------------|-----------------------------|-----------------------------------|-----------------------------|------------------------------|---------------------------------|---------------------------|----------------------------|
| Reserve name | Opening Balance | Original Budget Interest Earned | Predicted Interest Earned | Actual Interest Earned | Original Budget Transfers In (+) | Predicted Transfers In (+) | Actual Transfers In YTD (+) | Original Budget Transfers Out (-) | Predicted Transfers Out (-) | Actual Transfers Out YTD (-) | Original Budget Closing Balance | Predicted Closing Balance | Actual YTD Closing Balance |
| | \$ | \$ | | \$ | \$ | | \$ | \$ | | \$ | \$ | | \$ |
| Employee Entitlement Reserve | 114,100 | 4,970 | 4,970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119,070 | 119,070 | 114,100.00 |
| Plant Replacement Reserve | 464,535 | 20,236 | 20,236 | 0 | 0 | 100,000 | 0 | (35,310) | (36,844) | 0 | 449,461 | 547,927 | 464,535.00 |
| Sewerage Asset Preservation Reserve | 907,424 | 39,529 | 39,529 | 0 | 0 | 0 | 0 | (12,000) | (12,000) | 0 | 934,953 | 934,953 | 907,424.00 |
| Information Technology Reserve | 60,144 | 2,620 | 2,620 | 0 | 0 | 0 | 0 | (40,000) | (40,000) | 0 | 22,764 | 22,764 | 60,144.00 |
| Land & Building Reserve | 363,390 | 15,830 | 15,830 | 0 | 252,426 | 302,426 | 0 | | (485,773) | 0 | 631,646 | 195,873 | 363,390.00 |
| Recreation Reserve | 229,175 | 9,983 | 9,983 | 0 | 0 | 0 | 0 | (41,200) | (13,200) | 0 | 197,958 | 225,958 | 229,175.00 |
| Community Housing Reserve | 60,751 | 2,646 | 2,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,397 | 63,397 | 60,751.00 |
| Economic Reserve | 67,803 | 2,954 | 2,954 | 0 | 0 | 0 | 0 | (30,000) | (30,000) | 0 | 40,757 | 40,757 | 67,803.00 |
| Bowling Green Reserve | 128,702 | 5,606 | 5,606 | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 144,308 | 144,308 | 128,702.00 |
| Tennis Court Reserve | 64,850 | 2,825 | 2,825 | 0 | 6,000 | 6,000 | 0 | 0 | 0 | 0 | 73,675 | 73,675 | 64,850.00 |
| Depot Reserve | 70,264 | 3,061 | 3,061 | 0 | 0 | 18,347 | 0 | 0 | 0 | 0 | 73,325 | 91,672 | 70,264.00 |
| Waste Reserve | 40,264 | 1,754 | 1,754 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,018 | 42,018 | 40,264.00 |
| Roads and Infrastructure | 412,878 | 17,986 | 17,986 | 0 | 0 | 50,000 | 0 | (60,000) | (60,000) | 0 | 370,864 | 420,864 | 412,878 |
| | 2,984,280 | 130,000 | 130,000 | 0 | 268,426 | 486,773 | 0 | (218,510) | (677,817) | 0 | 3,164,196 | 2,923,236 | 2,984,280 |
| To fund operational expenditure | | | | | | | | | | | | | |

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

Note 9

OPERATING GRANTS MOVEMENTS

| Provider | Operating grants, subsidies and contributions revenue | | | | Comments |
|---|---|--------------------------|--------------------------|--------------------|--------------------------------------|
| | Original Budget Revenue | Predicted Budget Revenue | BUDGET MOVEMENT Variance | YTD Revenue Actual | |
| | \$ | \$ | \$ | \$ | |
| Operating grants and subsidies, Contributions and reimbursements | | | | | |
| Governance | | | | | |
| MEMBERS - Contributions & Donations | 1,500 | 1,500 | 0 | 364 | |
| OTH GOV - Reimbursements | 0 | 3,454 | 3,454 | 3,455 | |
| General purpose funding | | | | | |
| GEN PUR - Financial Assistance Grant - General | 0 | 44,316 | 44,316 | 33,237 | Higher Grants Allocated |
| GEN PUR - Financial Assistance Grant - Roads | 0 | 34,235 | 34,235 | 25,676 | Higher Grants Allocated |
| Law, order, public safety | | | | | |
| ESL BFB - Operating Grant | 30,000 | 30,000 | 0 | 22,991 | |
| Education and welfare | | | | | |
| AGED OTHER - Grant Funding - CHSP | 226,260 | 226,260 | 0 | 31,069 | |
| AGED OTHER - Grant Funding - HCP | 404,912 | 404,912 | 0 | 270,597 | |
| WELFARE - Grants | 5,400 | 5,400 | 0 | 0 | |
| Housing | | | | | |
| OTH HOUSE - Rental Reimbursements | 0 | 0 | 0 | 63,013 | Requires Journal to Fees and Charges |
| Community amenities | | | | | |
| ENVIRON - Reimbursements | 504 | 504 | 0 | 300 | |
| Recreation and culture | | | | | |
| SWIM AREAS - Contributions & Donations | 0 | | | 7,000 | |
| REC - Contributions & Donations | 504 | 5,000 | 4,496 | 2,745 | |
| REC - Reimbursements - Other Recreation | 504 | 2,000 | 1,496 | 1,677 | |
| REC - Grants | 0 | | | 54 | |
| LIBRARY - Other Grants | 5,000 | 5,000 | 0 | 0 | |
| OTH CUL - Contributions & Donations - Other Culture | 2,400 | 2,400 | 0 | 0 | |
| OTH CUL - Grants - Other Culture | 13,764 | 13,764 | 0 | 545 | |
| Transport | | | 0 | | |
| ROADM - Direct Road Grant (MRWA) | 164,000 | 164,000 | 0 | 168,621 | |
| ROADM - Street Lighting Subsidy | 0 | 0 | 0 | (4,262) | |
| Economic services | | | | | |
| TOUR - Other Income Relating to Tourism & Area Promotion | 396 | 396 | 0 | 0 | |
| CRC - Grants | 100,970 | 100,970 | 0 | 106,361 | |
| CRC - Grants (excl GST) | 5,000 | 5,000 | 0 | 20,878 | |
| CRC- Contributions and Donations (excl GST) | 0 | 0 | 0 | 136 | |
| Other property and services | | | | | |
| PWO - Other Reimbursements | 300 | 300 | 0 | 0 | |
| POC - Fuel Tax Credits Grant Scheme | 7,500 | 7,500 | 0 | 0 | |
| ADMIN - Reimbursements | 0 | 0 | 0 | 1,684 | |
| | 968,914 | 1,056,911 | 87,997 | 756,141 | |

SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Note 10
CAPITAL GRANT MOVEMENTS

| | | | Non operating grants, subsidies and contributions revenue | | BUDGET MOVEMENT Variance | Comment |
|------------------------------|---|----------------------------|---|-----------------------|-----------------------------|---|
| | | Original Budget Revenue | Predicted Budget Revenue | YTD Revenue Actual | | |
| | | \$ | \$ | \$ | | |
| Capital grants and subsidies | | | | | | |
| General purpose funding | | | | | | |
| | Gen Pur - Grant Funding (No Gst) | 577,376 | 577,376 | 555,658 | 0 | |
| Housing | | | | | | |
| | Oth House - Grant Income | 0 | 1,133,465 | 0 | 1,133,465 | Growing Regions Housing Project |
| Recreation and culture | | | | | | |
| | Rec - Grants | 237,223 | 0 | 8,851 | (237,223) | Removal of Hockey pavillion and Town Greening projects. |
| | Rec - Contributions & Donations | 0 | 0 | 0 | 0 | |
| | Oth Cul - Grants - Other Culture | 42,500 | 25,000 | 0 | (17,500) | Remove Art Project |
| Transport Funding | | | | | | |
| RRG | Roadc - Regional Road Group Grants (Mrwa) | 468,144 | 468,144 | 277,476 | 0 | |
| R2R | Roadc - Roads To Recovery Grant | 544,750 | 421,000 | 0 | (123,750) | Reduction in R2R funding - Duplicated Project |
| WSFN | Roadc - Other Grants - Roads/Streets | 2,321,222 | 1,531,300 | 517,441 | (789,922) | Black Spot Project deferred to FY25 |
| TOTALS | | 4,191,215 | 4,156,285 | 1,359,426 | (34,930) | |

Shire of Dowerin

SUPPORTING SCHEDULE 3 - PROPOSED CAPITAL EXPENDITURE

ORIGINAL BUDGET

| | | | | | Proposed Funding | | | | Reserve Fund / Comment |
|---------|------------------------------|-----------------------------|-----------|--|-------------------------|-----------|------------------------------|------------------|------------------------|
| Job | Asset Class | Program | Funding | Project Description | FY22/23 Proposed Budget | Reserves | Non- Operating Grant Funding | Proceeds on Sale | |
| BC049 | Buildings -Non Specialised | Recreation and culture | | Hockey Shed Renewal | \$156,114 | | \$148,714 | \$7,400 | |
| BC044 | Buildings -Non Specialised | Recreation and culture | | Rec Centre Ceiling Repairs | \$24,000 | | | \$24,000 | |
| FE001 | Furniture and equipment | Governance | | Council Chambers Audio System | \$12,000 | | | \$12,000 | |
| FE002 | Furniture and equipment | Other property and services | | IT Renewal - Server | \$40,000 | \$40,000 | | \$0 | |
| PE100 | Plant and equipment | Transport | | Depot Fuel Bunded Storage Tank | \$30,000 | \$30,000 | | \$0 | Plant Reserve |
| PE203 | Plant and equipment | Transport | | Light Hino Truck 300 Series | \$81,359 | | | \$81,359 | Plant Reserve FY23 |
| PE194 | Plant and equipment | Other property and services | | CEO Car Replacement | \$61,310 | \$5,310 | \$56,000 | \$0 | Plant Reserve |
| RRG023 | Infrastructure - Roads | Transport | RRG | Koorda Wongan Hills Road 22.62-23.06 | \$116,804 | | \$77,869 | \$38,935 | |
| RRG003 | Infrastructure - Roads | Transport | RRG | Koombekine North Road (SLK 1.10-1.90 & 4. | \$585,184 | | \$390,275 | \$194,909 | |
| RCR025 | Infrastructure - Roads | Transport | C/Route | Dowerin Koorda Road 11.80-13.30 | \$338,530 | | \$225,698 | \$112,832 | |
| BS183 | Infrastructure - Roads | Transport | BlackSpot | Dowerin Meckering & Hindmarsh Back Roads | \$801,922 | | \$801,922 | \$0 | |
| WFN812G | Infrastructure - Roads | Transport | WSFN | Dowerin Kalannie Road 31.02-34.50 | \$1,084,179 | | \$1,011,900 | \$72,279 | |
| WFN812H | Infrastructure - Roads | Transport | WSFN | Dowerin Kalannie Road 0.00-48.77 | \$301,824 | | \$281,702 | \$20,122 | |
| R2R040 | Infrastructure - Roads | Transport | R2R | Booralaming West Road 12.36-14.86 | \$112,500 | | \$112,500 | \$0 | |
| R2R011 | Infrastructure - Roads | Transport | R2R | Fifty Four Gate Road 0.00-2.65 | \$123,750 | | \$123,750 | \$0 | |
| R2R015 | Infrastructure - Roads | Transport | R2R | Hindmarsh Back Road 0.300-2.30 | \$93,145 | | \$93,145 | \$0 | |
| R2R003 | Infrastructure - Roads | Transport | R2R | Koombekine North Road 6.88-7.50 | \$24,413 | | \$24,413 | \$0 | |
| R2R113 | Infrastructure - Roads | Transport | R2R | McHugh Road 5.80-6.98 & 8.14-5.59 | \$67,327 | | \$67,327 | \$0 | |
| R2R041 | Infrastructure - Roads | Transport | R2R | Moonijin East Road 0.00-2.68 | \$123,615 | | \$123,615 | \$0 | |
| LRC011 | Infrastructure - Roads | Transport | LCRIP 4 | Fifty Four Gate Road 0.00-2.65 | \$123,750 | | \$123,750 | \$0 | |
| LRC164 | Infrastructure - Roads | Transport | LCRIP 4 | Manmanning Road 0.00-5.67 | \$262,800 | | \$262,800 | \$0 | |
| LRC013 | Infrastructure - Roads | Transport | LCRIP 3 | Berring East Rd | \$190,826 | | \$190,826 | \$0 | |
| RC000 | Infrastructure - Roads | Transport | | Gravel Rehabilitation (Historical Projects) | \$60,000 | \$60,000 | | \$0 | |
| OC11 | Other Infrastructure - Other | Economic services | | Public Art Project | \$25,000 | | \$17,500 | \$7,500 | |
| PC071 | Other Infrastructure - Other | Recreation and culture | | Skate Park Redevelopment | \$40,000 | | \$25,000 | \$15,000 | |
| OC018 | Other Infrastructure - Other | Economic services | | Dowerin Standpipe Upgrade | \$13,200 | \$13,200 | | \$0 | |
| PC075 | Other Infrastructure - Other | Economic services | | Townsite Greening Project - Stage 3 | \$142,560 | \$28,000 | \$88,509 | \$26,051 | |
| | | | | | \$5,036,112 | \$176,510 | \$4,191,215 | \$56,000 | \$612,387 |

Summary of Proposed Capital Expenditure (by Asset Class)

| | |
|------------------------------|-------------|
| Buildings -Non Specialised | \$180,114 |
| Plant and equipment | \$172,669 |
| Furniture and equipment | \$52,000 |
| Infrastructure - Roads | \$4,410,569 |
| Infrastructure - Footpaths | \$0 |
| Other Infrastructure - Other | \$220,760 |
| | \$5,036,112 |

Summary of Proposed Capital Expenditure (by Asset Type)

| | |
|---|-------------|
| Purchase property, plant and equipment | \$404,783 |
| Purchase and construction of infrastructure | \$4,631,329 |
| | \$5,036,112 |

Shire of Dowerin

SUPPORTING SCHEDULE 3 - PROPOSED CAPITAL EXPENDITURE

PREDICTED BUDGET

| | | | | | Proposed Funding | | | | | Reserve Fund / Comment |
|---------|------------------------------|-----------------------------|-----------|---|--------------------------------|-----------|------------------------------|------------------|-------------|--------------------------|
| Job | Asset Class | Program | Funding | Project Description | FY22/23 Proposed Budget Review | Reserves | Non- Operating Grant Funding | Proceeds on Sale | Own Sources | |
| BC049 | Buildings -Non Specialised | Recreation and culture | | Hockey Shed Renewal | \$7,400 | \$0 | \$0 | \$0 | \$7,400 | |
| BC044 | Buildings -Non Specialised | Recreation and culture | | Rec Centre Ceiling Repairs | \$27,800 | \$0 | \$0 | \$0 | \$27,800 | |
| | Buildings -Non Specialised | Housing | | Growing Regions Housing Program | \$1,619,238 | \$485,773 | \$1,133,465 | \$0 | \$0 | Land & Building Reserve |
| FE001 | Furniture and equipment | Governance | | Council Chambers Audio System | \$12,000 | \$0 | \$0 | \$0 | \$12,000 | |
| FE002 | Furniture and equipment | Other property and services | | IT Renewal - Server | \$40,000 | \$40,000 | \$0 | \$0 | \$0 | IT Reserve |
| PE100 | Plant and equipment | Transport | | Depot Fuel Bunded Storage Tank | \$30,000 | \$30,000 | \$0 | \$0 | \$0 | Plant Reserve |
| PE203 | Plant and equipment | Transport | | Light Hino Truck 300 Series | \$109,121 | -\$1,329 | \$0 | \$29,091 | \$81,359 | Plant Reserve FY23 |
| PE194 | Plant and equipment | Other property and services | | CEO Car Replacement | \$69,082 | \$8,173 | \$0 | \$60,909 | \$0 | Plant Reserve |
| RRG023 | Infrastructure - Roads | Transport | RRG | Koorda Wongan Hills Road 22.62-23.06 | \$116,804 | \$0 | \$77,869 | \$0 | \$38,935 | |
| RRG003 | Infrastructure - Roads | Transport | RRG | Koombekine North Road (SLK 1.10-1.90 & 4.45-6.62) | \$585,184 | \$0 | \$390,275 | \$0 | \$194,909 | |
| RCR025 | Infrastructure - Roads | Transport | C/Route | Dowerin Koorda Road 11.80-13.30 | \$338,530 | \$0 | \$225,698 | \$0 | \$112,832 | |
| BS183 | Infrastructure - Roads | Transport | BlackSpot | Dowerin Meckering & Hindmarsh Back Roads Intersection | \$12,000 | \$0 | \$12,000 | \$0 | \$0 | Project Deferred |
| WFN812G | Infrastructure - Roads | Transport | WSFN | Dowerin Kalannie Road 31.02-34.50 | \$1,084,179 | \$0 | \$1,011,900 | \$0 | \$72,279 | |
| WFN812H | Infrastructure - Roads | Transport | WSFN | Dowerin Kalannie Road 0.00-48.77 | \$301,824 | \$0 | \$281,702 | \$0 | \$20,122 | |
| R2R040 | Infrastructure - Roads | Transport | R2R | Booralaming West Road 12.36-14.86 | \$112,500 | \$0 | \$112,500 | \$0 | \$0 | |
| R2R011 | Infrastructure - Roads | Transport | R2R | Fifty Four Gate Road 0.00-2.65 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| R2R015 | Infrastructure - Roads | Transport | R2R | Hindmarsh Back Road 0.300-2.30 | \$93,145 | \$0 | \$93,145 | \$0 | \$0 | |
| R2R003 | Infrastructure - Roads | Transport | R2R | Koombekine North Road 6.88-7.50 | \$24,413 | \$0 | \$24,413 | \$0 | \$0 | |
| R2R113 | Infrastructure - Roads | Transport | R2R | McHugh Road 5.80-6.98 & 8.14-5.59 | \$67,327 | \$0 | \$67,327 | \$0 | \$0 | |
| R2R041 | Infrastructure - Roads | Transport | R2R | Moonijin East Road 0.00-2.68 | \$123,615 | \$0 | \$123,615 | \$0 | \$0 | |
| LRC011 | Infrastructure - Roads | Transport | LCRIP 4 | Fifty Four Gate Road 0.00-2.65 | \$123,750 | \$0 | \$123,750 | \$0 | \$0 | |
| LRC164 | Infrastructure - Roads | Transport | LCRIP 4 | Manmanning Road 0.00-5.67 | \$262,800 | \$0 | \$262,800 | \$0 | \$0 | |
| LRC013 | Infrastructure - Roads | Transport | LCRIP 3 | Berring East Rd | \$190,826 | \$0 | \$190,826 | \$0 | \$0 | |
| RC000 | Infrastructure - Roads | Transport | | Gravel Rehabilitation (Historical Projects) | \$60,000 | \$60,000 | \$0 | \$0 | \$0 | Roads and Infrastructure |
| OC11 | Other Infrastructure - Other | Economic services | | Public Art Project | \$0 | \$0 | \$0 | \$0 | \$0 | Project Deferred |
| PC071 | Other Infrastructure - Other | Recreation and culture | | Skate Park Redevelopment | \$40,000 | \$0 | \$25,000 | \$0 | \$15,000 | |
| OC018 | Other Infrastructure - Other | Economic services | | Dowerin Standpipe Upgrade | \$13,200 | \$13,200 | \$0 | \$0 | \$0 | Recreation Reserve |
| PC075 | Other Infrastructure - Other | Economic services | | Townsite Greening Project - Stage 3 | \$0 | \$0 | \$0 | \$0 | \$0 | Project Deferred |
| | | | | | \$5,464,738 | \$635,817 | \$4,156,285 | \$90,000 | \$582,636 | |


Summary of Proposed Capital Expenditure (by Asset Class)

| | | | | | |
|------------------------------|-------------|-----------|-------------|----------|-----------|
| Buildings -Non Specialised | \$1,654,438 | \$485,773 | \$1,133,465 | \$0 | \$35,200 |
| Plant and equipment | \$208,203 | \$36,844 | \$0 | \$90,000 | \$81,359 |
| Furniture and equipment | \$52,000 | \$40,000 | \$0 | \$0 | \$12,000 |
| Infrastructure - Roads | \$3,496,897 | \$60,000 | \$2,997,820 | \$0 | \$439,077 |
| Infrastructure - Footpaths | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Infrastructure - Other | \$53,200 | \$13,200 | \$25,000 | \$0 | \$15,000 |
| | \$5,464,738 | \$635,817 | \$4,156,285 | \$90,000 | \$582,636 |

Summary of Proposed Capital Expenditure (by Asset Type)

| | | | | | |
|---|-------------|-----------|-------------|----------|-----------|
| Purchase property, plant and equipment | \$1,914,641 | \$562,617 | \$1,133,465 | \$90,000 | \$128,559 |
| Purchase and construction of infrastructure | \$3,550,097 | \$73,200 | \$3,022,820 | \$0 | \$454,077 |
| | \$5,464,738 | \$635,817 | \$4,156,285 | \$90,000 | \$582,636 |

14.1 Disposal of Community Bus

| | | |
|--------------------------------|---|--|
| Governance & Compliance | |  SHIRE OF DOWERIN TIN DOG TERRITORY |
| Date: | 18 March 2024 | |
| Location: | Not Applicable | |
| Responsible Officer: | Aaron Wooldridge, Acting Chief Executive Officer | |
| Author: | Kahli Rose, Executive & Governance Officer | |
| Legislation: | <i>Local Government Act 1995; Local Government (Functions & General) Regulations 1996</i> | |
| Sharepoint Reference: | Nil | |
| Disclosure of Interest: | Nil | |
| Attachments: | Nil | |

Purpose of Report Will be updated dependent on repairs


Executive Decision



Legislative Requirement

Summary

This Item presents the valuation and quotes for repair for “DOWERIN” Toyota Coaster Bus to Council for the purpose of determining the reserve price at which to sell the vehicle and if Council choose to sell the asset repaired, a cap on the amount available for those to be undertaken.

Background

Following the annual inspection of the Community Bus, several issues were raised regarding the overall state of the vehicle and as a result the vehicle was unable to be reregistered. In order to do so, the door motor and seat covers throughout the vehicle must be replaced. The bus has also presented issues with the gearbox which will shortly require a major repair or replacement.

Council’s Budget has not made provisions to dispose of or the major repairs required to bring the vehicle back to a roadworthy state and pass annual examinations (requirement by law).

Council may go to public auction or tender for the disposal of the bus if it is not traded in an acquisition of a replacement vehicle or a sale can be made to an external party at market value. As the anticipated sale of the vehicle will not exceed the threshold of \$20,000 allowed under the legislation, Council would in usual circumstances not be required to make a resolution. However given the complexity of the situation and community input, management believes it is best practice to bring the item forward for deliberation.

The vehicle to be offered for disposal is:

| Registration Plate | Vehicle |
|--------------------|--------------------------------|
| DOWERIN | P408 - 2010 Toyota Coaster Bus |

Comment

In accordance with Section 3.58(4)(c)(ii) of the *Local Government Act 1995*, a valuation of not less than 6 months old is required prior to the disposal of any property.

Valuations have been sought from two auction houses. The information is provided in the table below detailing the prices offered:

| ESTIMATE | CONDITION | PRICE INC. GST |
|---------------------------|-----------|---------------------|
| Pickles Auctions | As is | \$10,000 - \$15,000 |
| | Repaired | \$20,000 - \$25,000 |
| Smith & Broughton Auction | As is | \$10,000-\$12,000 |
| | Repaired | Not quoted |

Council has the option to either dispose of the bus in an as-is state, or have the vehicle repaired, which increases the sale amount to an estimate of \$25,000. The required repairs to make the vehicle roadworthy again are quoted in the below table:

| ITEM | PROVIDER | PRICE INC. GST |
|--------------------|------------------|----------------|
| Seat Covers | Supafit | \$3,130.05 |
| Door motor testing | GR Batt Rewind | \$275.00 |
| Wiring Fault | Auto Electrician | Unknown |

In consultation with the Council during the December, February and March Workshops, it is recommend that Council dispose of the asset **REPAIRED/AS-IS**.

Consultation

Council Workshops:

- December 2023
- February 2024
- March 2024

Ben Forbes, Asset & Works Coordinator

Aaron Wooldridge, Acting Chief Executive Officer

Policy Implications

Council has Policy 3.3 – Disposal of Property and states:

| Current Market Value of Property | Method of Disposal |
|----------------------------------|--|
| \$50-\$75,000 or less per item | <ul style="list-style-type: none"> To the highest bidder at public auction; or To the most acceptable tender, whether or not to the highest bidder through the public tender process; or To an external party at market value |

Statutory Implications

Section 3.58 of the *Local Government Act 1995* is applicable and states:

“3.58. Disposing of property

(1) *In this section –*

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

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

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

(a) *the highest bidder at public auction; or*

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

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

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

(i) *describing the property concerned; and*

(ii) *giving details of the proposed disposition; and*

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

and

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

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

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

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

(c) *the market value of the disposition –*

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

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

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

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

Strategic Implications

Strategic Community Plan

Community Priority: Our Infrastructure

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

Outcome: 3.2

Reference: 3.2.1

Asset Management Plan

Nil

Long Term Financial Plan

The disposal of the vehicle has not been taken into account in the LTFP or Annual Budget.

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) | Asset Management Policy, Replacement of Plant & Vehicles Policy |
| Action (Treatment) | |
| Risk Rating (after treatment) | Adequate |

Financial Implications

Expenses associated with the disposal include:

- Fees to dispose through an auction house;
- Repairs if Council wishes to do so.
- An Absolute Majority decision is required to make unbudgeted expenditure in accordance with Section 6.8(1)(b) of the *Local Government Act 1995*.
- Above will not be relevant if the asset isn't repaired or if there are no fees from the disposal.

The sale of the vehicle is not included as income in the 2023/24 Budget Proceeds on Disposal of Assets, the revenue from the sale is to be transferred to the Plant Reserve.

Voting Requirements - Will be updated dependent on repairs



Simple Majority



Absolute Majority

Officer's Recommendation - 14.1

That, by **Absolute** Majority, in accordance with Sections 3.58 and 6.8(1)(b) of the *Local Government Act 1995*, Council:

1. Notes the market value as of 15 February 2024, as presented in the report;
2. Disposes of "DOWERIN", Toyota Coaster Bus by way of sale to external party;
3. Sets the repairs cost to an overall amount of XX; and
4. Disposes of the asset in as-is condition; and
5. Sets a reserve price of XX for the sale of the asset;
6. The Acting Chief Executive Officer be delegated authority to accept an offer for the vehicle where an offer is submitted that meets the Reserve price on the proviso that no additional conditions are included in the Contract of Sale and/or Offer and Acceptance. Offers submitted with conditions or under the Reserve price are to be presented to Council for consideration.

Pink outlines the point(s) to be deliberated on.