



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 19 March 2024
Commencing 2:00pm

ABN: 35 939 977 194

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

 www.dowerin.wa.gov.au



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Shire of Dowerin
Ordinary Council Meeting
2.00pm Tuesday 19 March 2024



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.01pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr NP McMorran	Deputy President
Cr DP Hudson	
Cr JC Sewell	
Cr BA Ward	

Staff:

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

Members of the Public:

Nil

Apologies:

Cr AJ Metcalf
Cr WG Allsopp

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 20 February 2024
[Attachment 7.1A](#)

7.2 Special Council Meeting held on 6 March 2024
[Attachment 7.2A](#)

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/ Resolution - 7

Moved Cr Ward **Seconded:** Cr McMorran

0921 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 20 February 2024, as presented in Attachment 7.1A, and the minutes of the Special Council Meeting held on 6 March 2024, as presented in Attachment 7.2A, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

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

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

8.1 Audit & Risk Committee Meeting held on 12 March 2024
[Attachment 8.1A](#)

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/ Resolution - 8

Moved Cr Ward **Seconded:** Cr Hudson

0922 That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 12 March 2024, as presented in Attachment 8.1A, be received by Council.

CARRIED 5/0

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

9. Recommendations from Committee Meetings for Council Consideration

9.1 Audit & Risk Committee Recommendation(s)

9.1.1 2023 Compliance Audit Return

Refer to Audit & Risk Committee Meeting Minutes dated 12 March 2024

Attachment 9.1.1A

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/ Resolution – 9.1.1

Moved Cr Trepp **Seconded:** Cr Ward

0923 **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, as presented in Attachment 9.1.1A.**

CARRIED 5/0

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

9.1.2 Risk Dashboard Quarterly Report – March 2024

Refer to Audit & Risk Committee Meeting Minutes dated 12 March 2024

Attachment 9.1.2A

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/ Resolution – 9.1.2

Moved Cr McMorran **Seconded:** Cr Ward

0924 **The Audit & Risk Committee;**
1. Recommends to Council that it adopts the Risk Dashboard Quarterly Report – March 2024; as presented in Attachment 9.1.2A, and
2. Recommends that Council 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 McMorran, Cr Hudson, Cr Sewell, Cr Ward

10. Announcements by the President Without Discussion

Nil

11. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

Corporate and Community Services



Date:	12 March 2024
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Acting 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:	Attachment 11.1A - February MFR

Purpose of Report

Executive Decision

Legislative Requirement

Summary

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

Aaron Wooldridge, Acting 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 Ward

0925 That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period February 2024, as presented in Attachment 11.1A.

CARRIED 5/0

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

11.2 List of Accounts Paid

Corporate & Community Services



Date:	12 March 2024
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Acting 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:	<u>Attachment 11.2A - February LOP</u>

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for February 2024.

Background

Nil

Comment

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

Consultation

Aaron Wooldridge, Acting 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 Hudson

Seconded: Cr Ward

0926


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 Acting Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid - February 2024

EFT 11874 to EFT 11966	\$455,448.62
Direct Debit: Synergy	\$12,989.00
Direct Debit: National Australia Bank Fees	\$10.28
Direct Debit: Water Corporation	\$6,947.17
Direct Debit: Telstra	\$515.60
Direct Debit: Xenex Systems Pty Ltd	\$1,505.24
Direct Debit: Exetel Pty Ltd	\$560.00
Direct Debit: Resonline	\$242.00
Direct Debit: Visa Payments	\$1,854.31
Direct Debit: Gull Motorcharge Limited	\$1,186.76
Superannuation January - February	\$25,214.41
PPE December 2023 - Wages	\$40,476.86
PPE December 2023 - Wages	\$50,778.24
TOTAL	\$597,728.49

CARRIED 5/0

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

11.3 Budget Review	
<h1>Corporate and Community Services</h1>	
 SHIRE OF DOWERIN TIN DOG TERRITORY	
Date:	12 March 2024
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Acting Chief Executive Officer
Author:	As above
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
SharePoint Reference:	Organisation/Financial Management/Budgeting/2024
Disclosure of Interest:	Nil
Attachments:	Attachment 11.3A - Budget Review Report Attachment 11.3B - PCE Budget

Purpose of Report

- Executive Decision
 Legislative Requirement

Summary

This Item presents the 2023/2024 Annual Budget Review to Council for consideration and, if satisfactory, adoption.

Background

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires local governments to conduct a budget review between 1 January and 29 February in each financial year. A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries (DLGSC) within 14 days of the adoption of the review. Council is to adopt the budget review by the 31st of March of each financial year.

Comment

The 2023/2024 Budget was adopted by Council at its Ordinary Meeting on 18 July 2023 (CMRef 0819 - CMRef 0826).

Management had undertaken the budget review process in accordance with the revised legislation, during the January and February months. Due to the limited time allowed for the process by DLGSC, there was only one workshop conducted for the review by management and council on Thursday 29th February 2024.

The process in finalising the budget review resulted in a further \$218,347 variance improvement on the adopted budget. This means that from the review, the Shire's cash backed reserves will further improve by this amount, however, there were also funds from the reserve that were approved by council during the first half of the financial year to fund the Growing Region Housing Project.

The explanation to the major variances, is summarised in the below table, as well in the notes of the Budget Review Report, for the period ending 29 February 2024.

<u>Budget Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Variance</u>	<u>Variance Reason</u>
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Op. Grants, Subsidies & Contributions	\$968,914	\$1,056,911	\$87,997	\$79K higher Financial Assistance Grants being received than what was budgeted.
Fees and Charges	\$830,409	\$957,307	\$126,898	Higher Private Works (\$50K) and CRC (\$85K) Income.
Employee Costs	(\$1,966,082)	(\$1,831,319)	\$134,763	Employee costs are budgeted to be lower in Aged Care (\$74K) Road and Parks maintenance (\$61K). Other general underspend are in Culture (\$21K) and Admin (\$21K). Higher expenditure (\$76K) in the CRC program.
Materials & Contracts	(\$1,875,967)	(\$2,081,481)	(\$205,514)	Higher Materials and contracts in Aged Care (\$116K) and Road Maintenance (\$103K).
Buildings	(\$180,114)	(\$1,654,438)	(\$1,474,324)	Addition of Growing Regions proposed Housing project (\$1.6M), offset by removal of budgeted Hockey Pavilion upgrade (\$148K) that was subject to funding.
Purchase and construction of infrastructure roads	(\$4,410,569)	(\$3,496,897)	\$913,672	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.
Transfer to Reserves	(\$398,426)	(\$218,347)	(\$616,773)	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.
Transfer from Reserves	\$218,510	\$459,307	\$677,817	See Note 7 - Additional 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.
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There are other variances that are of a minor nature and have been funded from the surplus from this review. These are commented in the attached Budget Review Report from note 4 on page 8 to page 11.

With all budget amendments that have been carried out from this review, they are captured in note 5, from page 12 to 14.

Consultation

Aaron Wooldridge, Acting Chief Executive Officer
Ben Forbes, Asset & Works Coordinator
Department Coordinators
29 February Council Workshop
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

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

33A. Review of budget

- (1) *Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must –*
 - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget; and*
 - (d) *include the following –*

- (i) *the annual budget adopted by the local government.*
 - (ii) *an update of each of the estimates included in the annual budget.*
 - (iii) *the actual amounts of expenditure, revenue, and income as at the date of the review.*
 - (iv) *adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.*
- (2) *The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
- *Absolute majority required.*
- (4) *Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Risk Implications

The Review must be completed by the 29 February 2024, be submitted to the council on or before 31 March and lodged with the DLGSC within 14 days after a council has made a determination or Council will be non-compliant with the requirements of the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

If Council adopts the proposed 2023/2024 Budget Review amendments as presented, the result is a balanced budget.

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation/Resolution – 11.3

Moved: Cr Hudson

Seconded: Cr Ward

0927

That, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council:

- 1. Adopts the 2023/2024 Budget Review, as presented in Attachment 11.3A; and**
- 2. Submits a copy of the 2023/2024 Budget Review to the Department of Local Government, Sport and Cultural Industries.**

CARRIED 5/0

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

12. OFFICER'S REPORTS - GOVERNANCE AND COMPLIANCE

NIL

13. OFFICER'S REPORTS - WORKS AND ASSETS

NIL

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

15. Elected Members' Motions

Nil

16. Matters Behind Closed Doors

Nil

17. Closure

The President thanked those in attendance and declared the meeting closed at 2.40pm.

UNCONFERENCED



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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7.	Confirmation of Minutes of the Previous Meetings
7.1	Ordinary Council Meeting held on 19 December 2023
7.2	Special Council Meeting held on 9 January 2024
8.	Minutes of Committee Meetings to be Received
9.	Recommendations from Committee Meetings for Council Consideration
10.	Announcements by the President Without Discussion
11.	Officer's Reports - Corporate and Community Services
11.1	Financial Activity Statements
11.2	List of Accounts Paid
12.	Officer's Reports - Governance and Compliance
12.1	Shire of Dowerin Delegations Register Review
13	Officer's Reports - Asset & Works
13.1	Roads to Recovery - Allocation of Surplus Funding
14.	Urgent Business Approved by the Person Presiding or by Decision
15.	Elected Members' Motions
16.	Matters Behind Closed Doors
17.	Closure

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)
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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
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Nil

9.	Recommendations from Committee Meetings for Council Consideration
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Nil

10.	Announcements by the President Without Discussion
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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:	Attachment 11.1A - December Attachment 11.1B - January

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

<h1>Asset & Works</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
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
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Nil

15.	Elected Members' Motions
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Nil

16.	Matters Behind Closed Doors
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Nil

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

UNCONFERMED

**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



SHIRE OF
DOWERIN
TIN DOG TERRITORY

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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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

<h1>Governance & Compliance</h1>		 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:	Attachment 7.1A - 2023 Compliance Audit Return	

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

<h2 style="color: red;">Governance & Compliance</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
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	Local public notice was given for the disposal of a 2002 Toyota Hilux by means of the Dowerin Despatch on 28 April 2023. Local public notice was given for the disposal of a 2017 Ford Ranger, by means of the Dowerin Despatch on 28 April 2023.



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.



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.



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.



		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		

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		

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				

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		

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	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		

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		

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		

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		

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		

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

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.				

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

Actions	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

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	Dec-22	DCEO
Develop Secure Password Procedure	Completed	DCEO
Replacement of Phone System	Sep-21	DCEO
Document IT System Framework & Services	Jun-21	DCEO

Actions	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
Conduct Drivers Licence Check Annually	April Annually	CEO & DCEO

Project / Change Management	Risk	Control
	Moderate	Adequate
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.		
Actions	Due Date	Responsibility
Develop Project Management Methodology and Framework	Dec-22	DCEO
Review Communication and Engagement Framework	Aug-23	CEO & CDO

Safety and Security Practices	Risk	Control
	Moderate	Adequate
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.		
Actions	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

Supplier / Contract Management	Risk	Control
	Moderate	Adequate
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.		
Actions	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

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).

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

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

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

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 fraud is minimal

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

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

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		

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Financial	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

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

Business & Community Disruption

Mar-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

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

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 Exerise 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
			Compelated 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:	<i>Moderate (3)</i>
	Likelihood:	<i>Possible (3)</i>
	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 Management 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
Financial Management System Review (Every 3 Years)	As per legislated	Compliant	Constant
CEO Regulation 17 Review (Every 3 Years)	As per legislated	Compliant	Constant
Governance 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 & infrastructure 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	Reviewed November 2022; Next due October 2025
Compliant	Compliant	Not Rated	Last reviewed September 2019; Due December 2022; Completed February 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

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

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

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	

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

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

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		

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Reputation	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.

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

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.

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

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	Adequate
Communication & Engagement Policy	Preventative	Sep-21	Adequate
Complaint Handling Process	Preventative	Jun-21	Adequate
Community Satisfaction Survey	Detective	Sep-22	Adequate
Customer Service Charter	Preventative	Sep-22	Adequate
Overall Control Ratings:			Adequate

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

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

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

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

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

Residual Risk Rating

Consequence Category	Risk Ratings	Rating
Reputation	Consequence:	<i>Minor (2)</i>
	Likelihood:	<i>Likely (4)</i>
	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.

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.

Objective:
Effective management and protection of our environment

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

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	

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

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 priority 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

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

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

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

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	Adequate
Overall Control Ratings:			Adequate
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		
Consequence Category	Risk Ratings	Rating
Reputation / Compliance	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

CEO; DCEO	Yes	Yes	Yes	Yes	No	
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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
0	0	0	Rate annually in June
0	0	0	Rate annually in June
0	0	0	Rate annually in June
0	0	0	Rate annually in June
0	0	0	Rate annually in June
	Unqualified Audit	Unqualified Audit	Rate annually in December
	Unable to Rate	Unable to Rate	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)

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

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

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	

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

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

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	

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

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

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 until 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.

Misconduct

Mar-24

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

This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays.

Objective:

Compliance with our Code of Conduct

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

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	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	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 Disclosures 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

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	

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

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 complete 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

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

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Finance	Consequence:	<i>Moderate (3)</i>
	Likelihood:	<i>Possible (3)</i>
	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.

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.

This includes:

- Inadequate change management framework to manage and monitor change activities.
- Inadequate understanding of the impact of project change on the business.
- Failures in the transition of projects into standard operations.
- Failure to implement new systems
- Inadequate handover process

This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"

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		Not Rated
Communication and Engagement Framework	Preventative		Adequate
Risk Management Framework	Detective	Oct-19	Adequate
Financial Management Framework	Preventative	Mar-17	Adequate
Overall Control Ratings:			Adequate

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

Objective:
Adequate analysis, design, delivery and reporting of projects

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 management 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.

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.

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

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	

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

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

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

KPI / Action Data			
2023	2022	2021	Comments
	<i>Not Rated</i>	<i>Unable to Rate</i>	Rated annually in December; Control to be identified to rate indicator
	<i>Not Rated</i>	<i>Unable to Rate</i>	Rated annually in December; Control to be identified to rate indicator
	<i>Note Rated</i>	<i>Unable to Rate</i>	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
	<i>Not Rated</i>	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 fraud 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 improvement
			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

Rating	Description	Frequency
Almost Certain (5)	The event is expected to occur in most circumstances	More than once per year
Likely (4)	The event will probably occur in most circumstances	At least once per year
Possible (3)	The event should occur at some time	At least once in 3 years
Unlikely (2)	The event could occur at some time	At least once in 10 years
Rare (1)	The event may only occur in exceptional circumstances	Less than once in 15 years

Risk Matrix

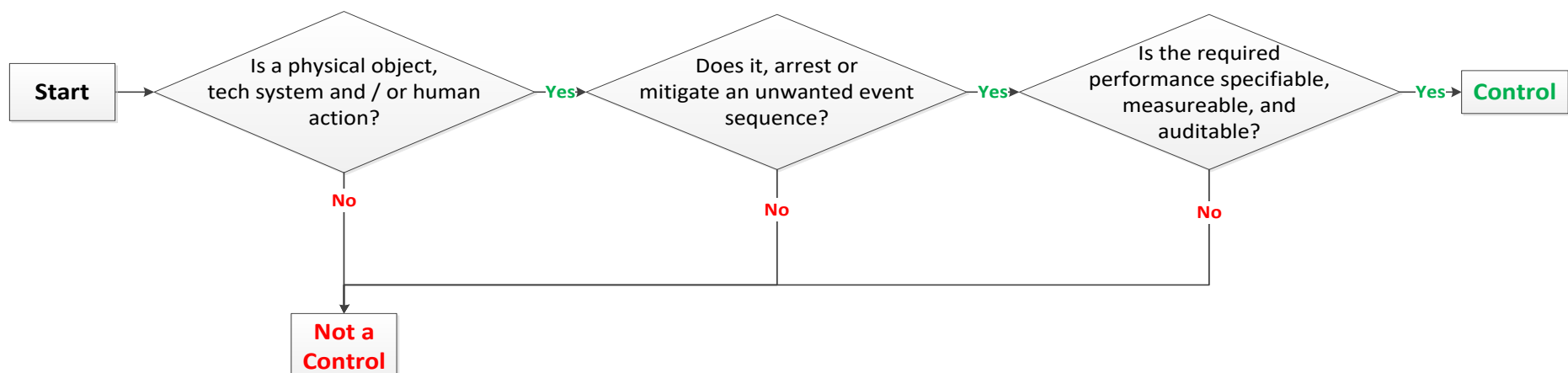
	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low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

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	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$	\$	\$	\$	%			
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****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. 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.

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.

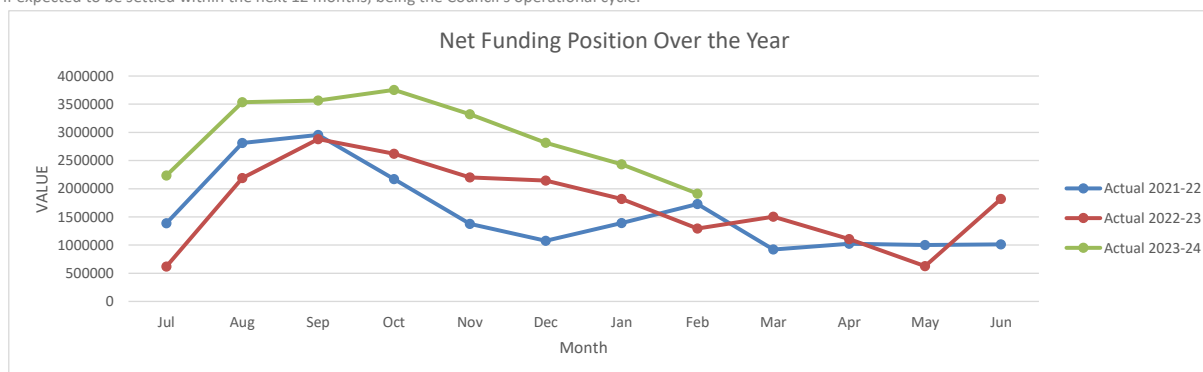
	Notes	Adopted Budget	Last Year Audited Actual 30 June 2023	This Time Last Year 28 February 2023	Year to Date 29 February 2024
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(2,984,280)	(2,984,280)	(2,476,533)	(2,984,280)
Add: Borrowings	9	83,711	106,129	62,249	53,871
Add: 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)
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

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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		Payables		Receivables
	\$4.46 M	% of total	\$0.04 M	% Outstanding
Unrestricted Cash	\$1.48 M	33.1%	Trade Payables	\$0.01 M
Restricted Cash	\$2.98 M	66.9%	Over 30 Days	0.0%
			Over 90 Days	0%
Refer to Note 2 - Cash and Financial Assets		Refer to Note 5 - Payables		Refer to Note 3 - Receivables
				Rates Receivable
				\$0.24 M
				82.8%
				Trade Receivable
				\$0.55 M
				Over 30 Days
				95.8%
				Over 90 Days
				5.6%
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		Operating Grants and Contributions		Fees and Charges
YTD Actual	\$1.56 M	% Variance	YTD Actual	\$0.76 M
YTD Budget	\$1.56 M	(0.1%)	YTD Budget	\$0.80 M
				(5.8%)
Refer to Note 6 - Rate Revenue		Refer to Note 12 - Operating Grants and Contributions		Refer to Statement of Financial Activity
				YTD Actual
				\$0.65 M
				% Variance
				(5.4%)
				YTD Budget
				\$0.69 M
				(5.4%)
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		Asset Acquisition		Non-Operating Grants
YTD Actual	\$0.09 M	%	YTD Actual	\$1.63 M
Adopted Budget	\$0.06 M	60.7%	Adopted Budget	\$5.04 M
				(67.7%)
Refer to Note 7 - Disposal of Assets		Refer to Note 8 - Capital Acquisition		Refer to Note 8 - Capital Acquisition
				YTD Actual
				\$1.36 M
				% Received
				(67.6%)
				Adopted Budget
				\$4.19 M
				(67.6%)
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		Reserves		
Principal repayments	\$0.11 M	Reserves balance	\$2.98 M	
Interest expense	\$0.03 M	Interest earned	\$0.00 M	
Principal due	\$1.20 M			
Refer to Note 9 - Borrowings		Refer to Note 10 - Cash Reserves		

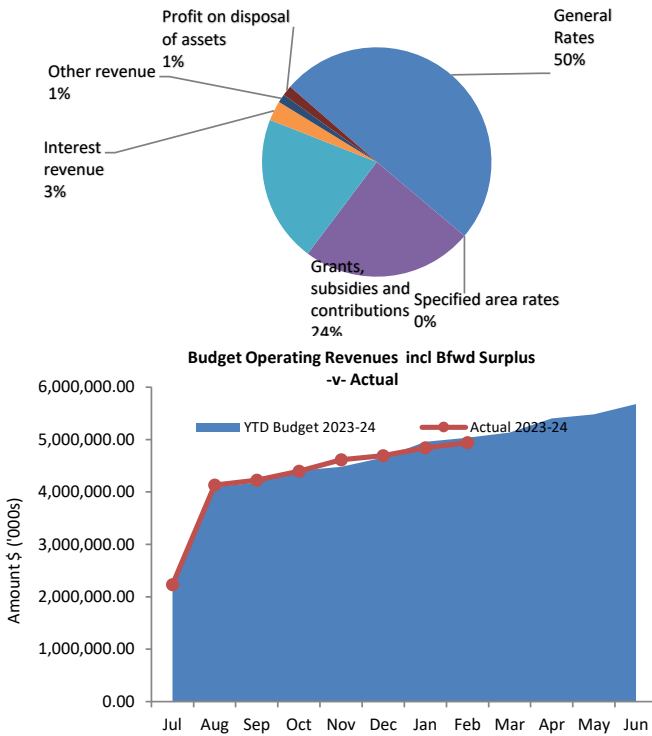
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

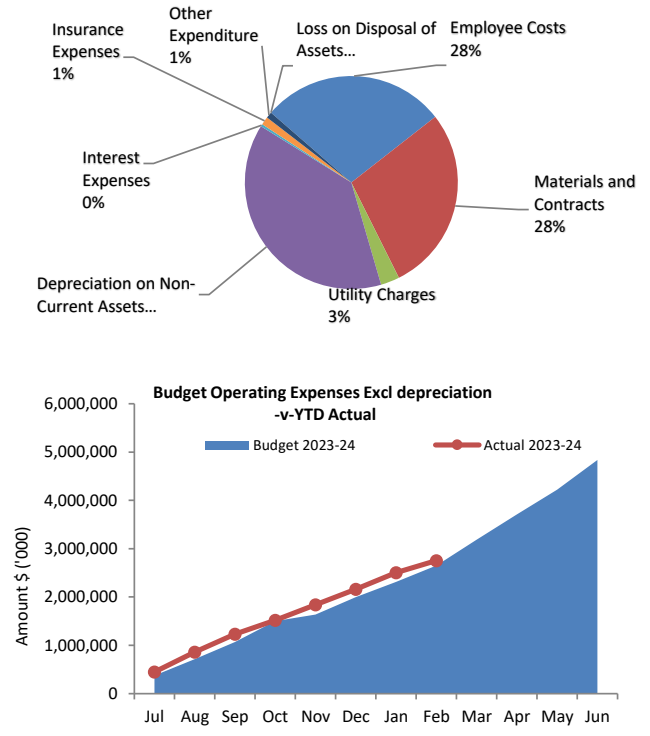
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

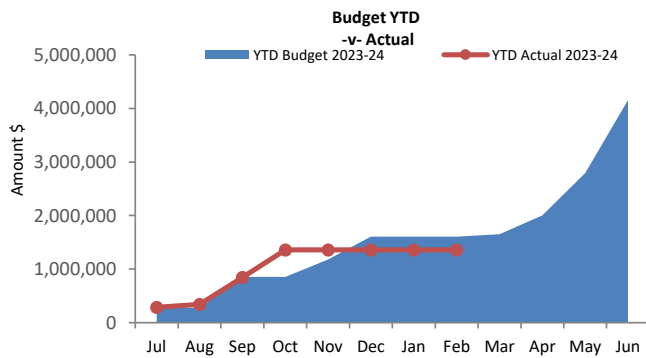


OPERATING EXPENSES

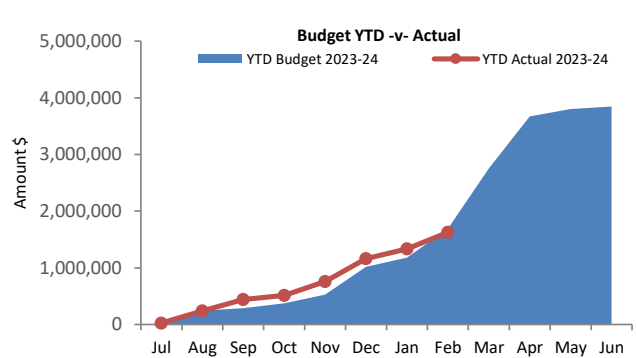


INVESTING ACTIVITIES

Capital grants, subsidies and contributions



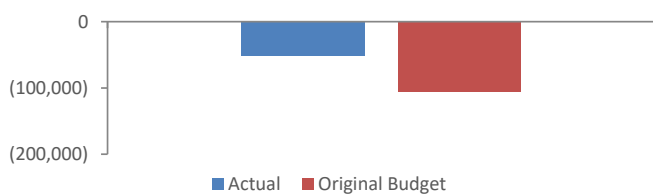
Payments for Capital Works



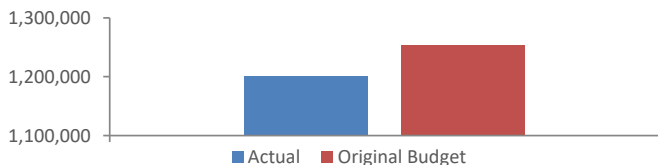
FINANCING ACTIVITIES

BORROWINGS

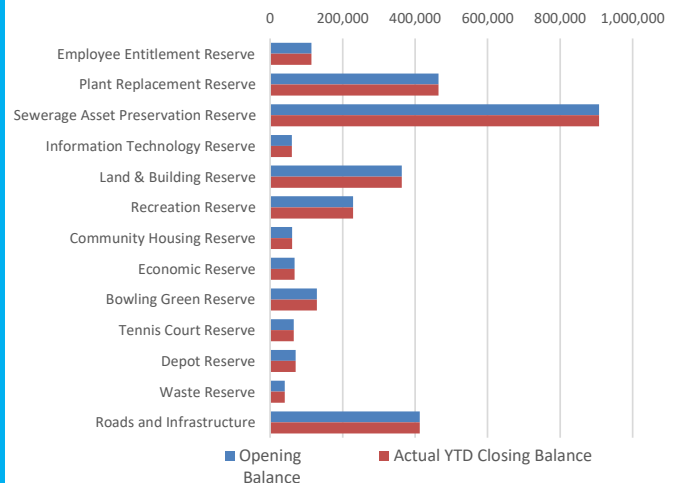
Principal Repayments



Principal Outstanding



RESERVES



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

NOTE 1
BY PROGRAM

Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
	\$	\$	\$	\$	%		
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 Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
		\$	\$	\$	\$	%		
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 membes of Council and the administration support available to the Council for the provision of governance of the district. Other costs relat 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 e3fficient 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 Acommodation 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			

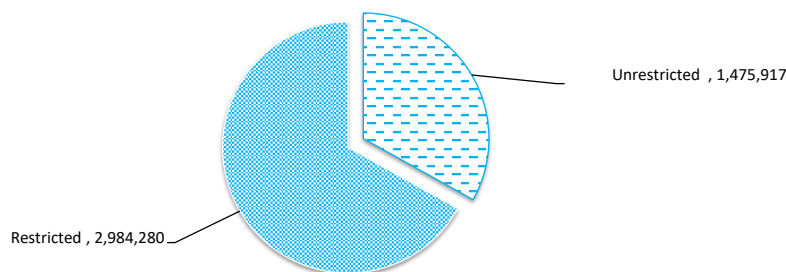
KEY INFORMATION

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**

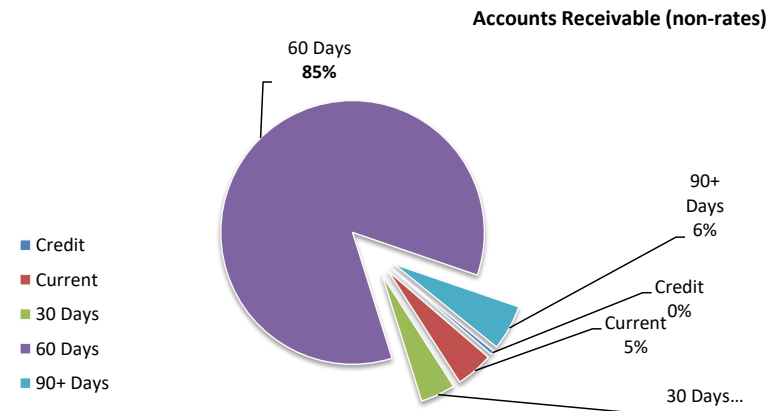
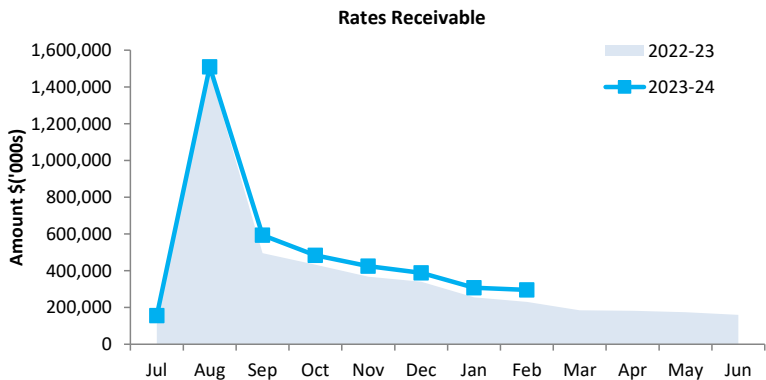
Rates receivable	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	119,592	160,197
Levied - Rates revenue	1,402,771	1,560,360
Less - collections	(1,362,166)	(1,425,212)
Equals current outstanding	160,197	295,345
Less allowance for impairment of receivables		(59,782)
Net rates collectable	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	Asset Increase/(Decrease)	Closing Balance
	1 July 2023		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**

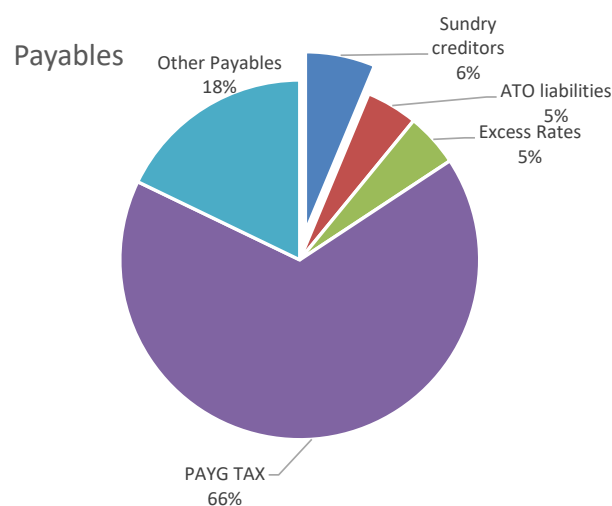
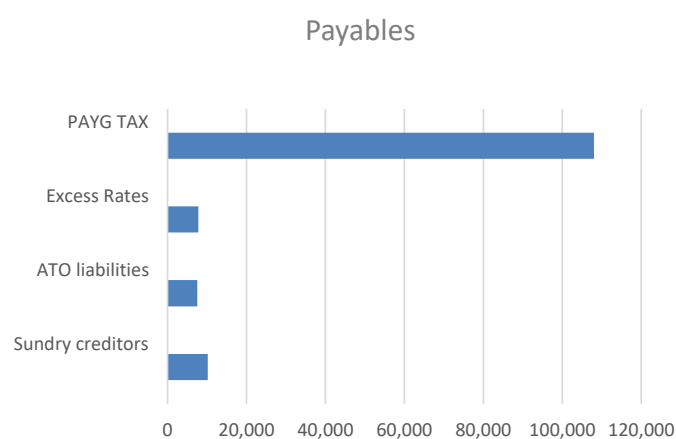
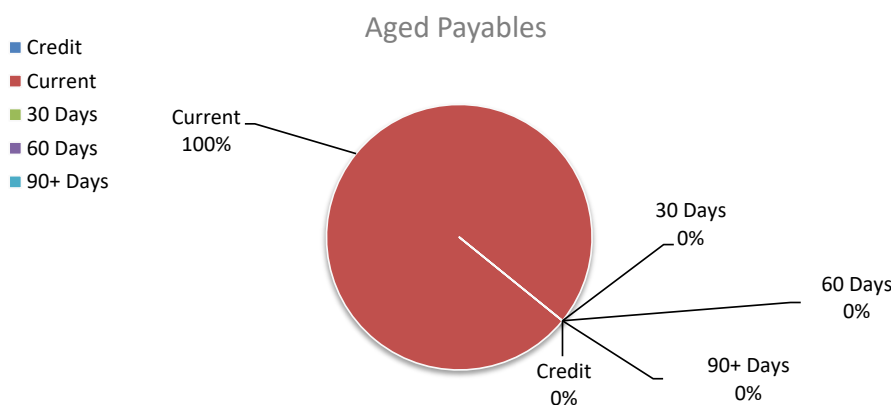
**OPERATING ACTIVITIES
NOTE 5
Payables**

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.

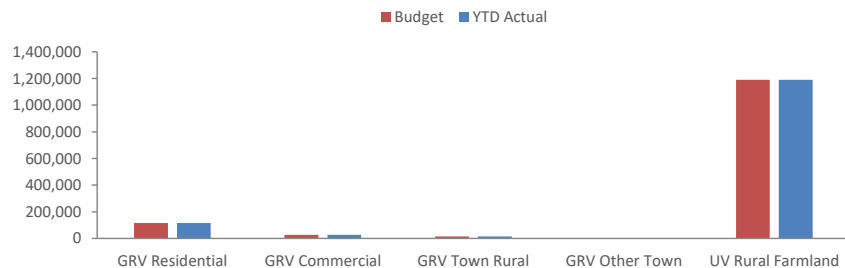


FOR THE PERIOD ENDED 29 FEBRUARY 2024

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	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

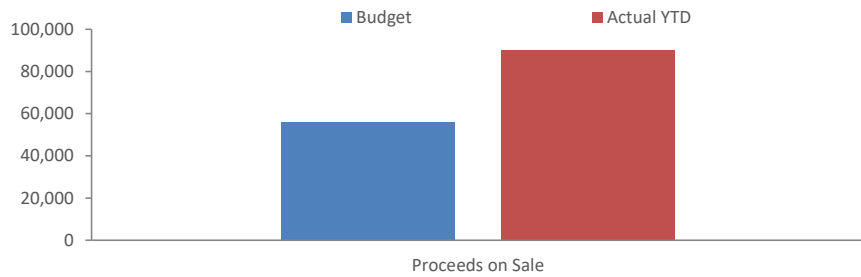
KEY INFORMATION



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

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		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



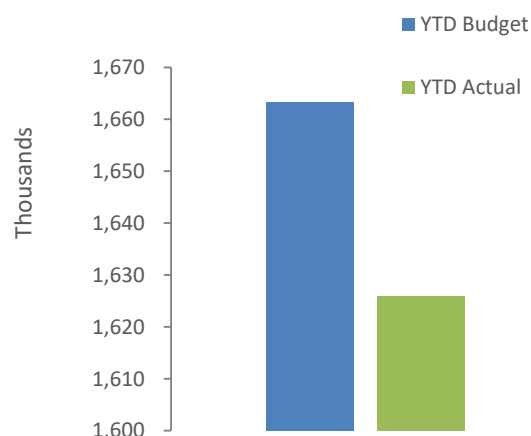
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**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	Particulars	Loan No.	1 July 2023	Principal Repayments		Principal Outstanding		Interest Repayments	
				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.

Provider	OPERATING ACTIVITIES			Comments
	NOTE 12			
	OPERATING GRANTS AND CONTRIBUTIONS			
	Operating grants, subsidies and contributions revenue			
	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)	C/Note for Prior year.
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	

**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			
		Original Budget Revenue	YTD Budget	YTD Revenue Actual	Variance
		\$	\$	\$	
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

**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				
Chg/EFT	Date	Name	Description	Amount	Contra
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 Dregthon	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 S-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 Kalannie 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	

Direct Debits	Date	Name	Description	Amount	Contra
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

Payroll	Date	Payroll	Amount
	13/02/2024	Payroll	\$ 40,476.86
	27/02/2024	Payroll	\$ 50,778.24
			\$ 91,255.10

Superannuation	Date	Superannuation	Amount
	16/01/2024	Precision Administration Services Pty Ltd	\$ 6,980.75 Pd 1.2.24
	31/01/2024	Precision Administration Services Pty Ltd	\$ 6,376.82 Pd 1.2.24
	13/02/2024	Precision Administration Services Pty Ltd	\$ 6,027.82
	27/02/2024	Precision Administration Services Pty Ltd	\$ 5,829.02
			\$ 25,214.41

SUMMARY	EFT	11874 - 11966	Amount
	EFT		\$ 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

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%

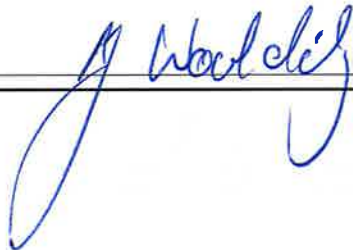
IF YOU'RE TRAVELLING OVERSEAS AND YOUR VISA CARD IS LOST OR STOLEN AND YOU NEED TO ACCESS EMERGENCY CASH OR GET A REPLACEMENT CARD, VISA'S GLOBAL CUSTOMER ASSISTANCE SERVICES IS AVAILABLE 24 HOURS A DAY, SEVEN DAYS A WEEK. FOR MORE INFORMATION VISIT: NAB.COM.AU/EMERGENCYTRAVELASSISTANCE



**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**

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: <u></u> Date: <u>6.3.24</u>



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:

David Dige

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**

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

	Note	Budget v Actual		Predicted		
		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

	Budget v Actual		Predicted		
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	
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.

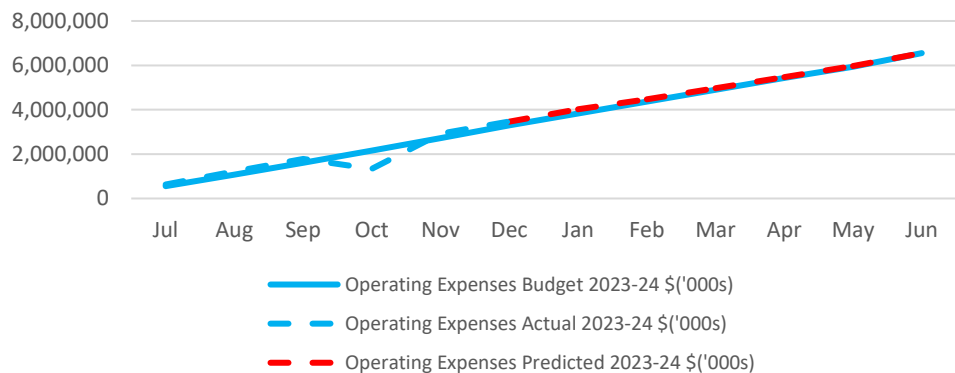
BUDGET COMPARATIVE FIGURES

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

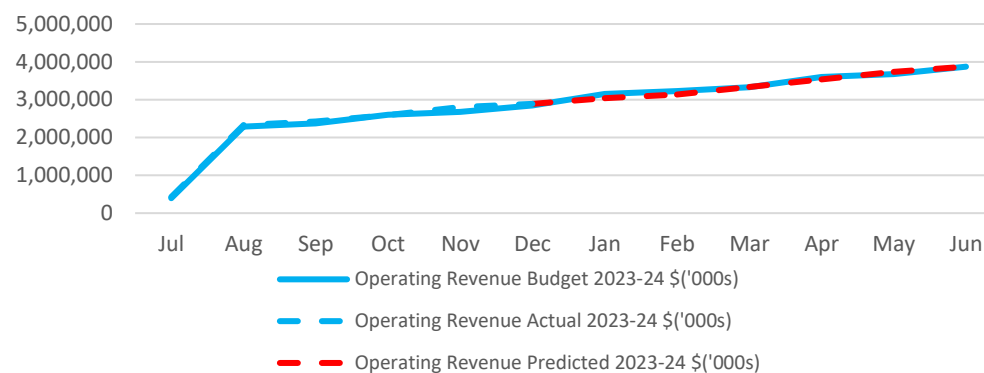
**SHIRE OF DOWERIN
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

2. SUMMARY GRAPHS - BUDGET REVIEW

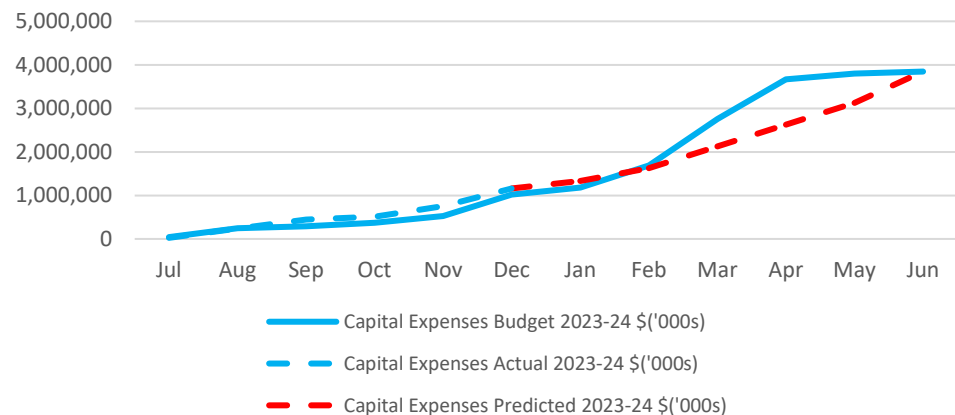
Operating Expenses



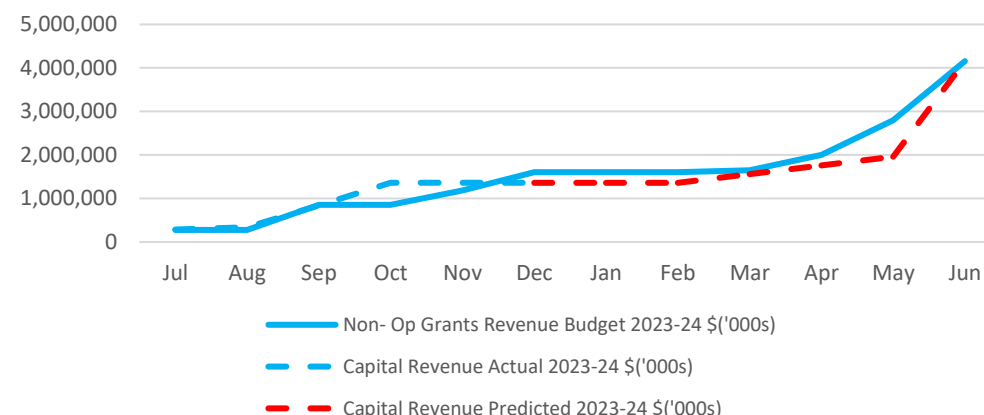
Operating Revenue



Capital Expenditure



Non- Operating Grants



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

Less: Restricted cash
Add: Long term borrowings
Add: Provisions - backed by Cash

Total adjustments to net current assets

	Actual - Used for Budget 30 June 2023	Actual Closing 2022-2023	Predicted 30 June 2024	Actual 29 February 2024
	(2,984,280)	(2,984,280)	(2,923,236)	(2,984,280)
	83,711	106,129	0	53,871
	114,100	114,100	119,070	114,100
	(2,786,469)	(2,764,051)	(2,804,166)	(2,816,309)

(c) Composition of estimated net current assets

Current assets

Cash
Receivables - rates and rubbish
Receivables - other
Inventories

Less: current liabilities

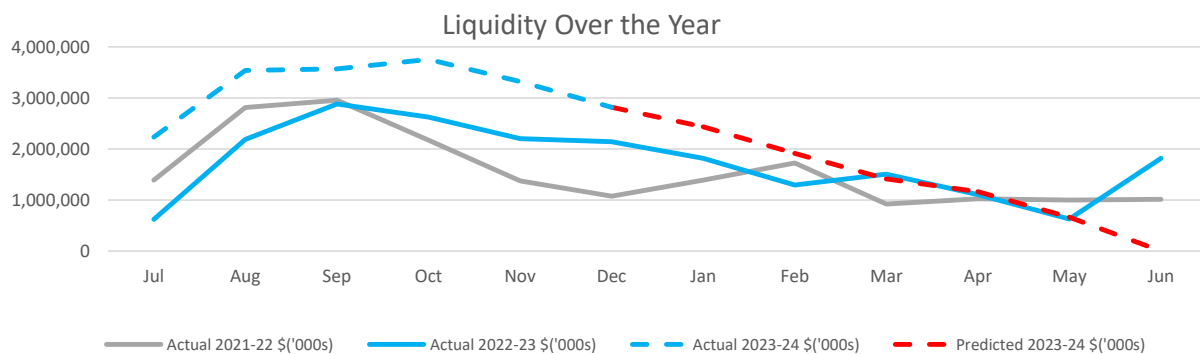
Payables
Contract liabilities
Long term borrowings
Provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

	4,713,673	4,832,247	3,346,268	4,462,378
	160,197	160,197	160,197	235,563
	563,601	476,588	200,000	552,211
	23,825	17,171	25,000	29,099
	5,461,296	5,486,203	3,731,465	5,279,251
	(346,994)	(340,554)	(699,286)	(36,470)
	(231,024)	(231,024)	0	(231,024)
	(83,711)	(106,129)	0	(53,871)
	(202,298)	(238,675)	(228,013)	(228,013)
	(864,027)	(916,382)	(927,299)	(549,378)
	4,597,269	4,569,821	2,804,166	4,729,873
	(2,786,469)	(2,764,051)	(2,804,166)	(2,816,309)
	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
	<hr/>
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
	<hr/>
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	<hr/> (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)	(50,572)
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	<u>0</u>

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					
BC044	0	1,619,238	0	1,619,238	
	24,000	27,800	21,605	3,800	Ceiling repairs complete
BC049	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	12,000	12,000	0	0	Deferred to 24/25
FE002	40,000	40,000	0	0	In progress
Total	52,000	52,000	0	0	
Plant and Equipment					
PE203	81,359	109,121	109,121	27,762	2nd Hino S500 Purchased (Budget timing)
PE194	61,310	69,082	69,082	7,772	Purchase of new CEO Prado
PE100	30,000	30,000	0	0	Commencing Mar/Apr24
Total	172,669	208,203	178,203	35,534	
Infrastructure - Roads					
RCR025	338,530	338,530	341,514	0	In progress
LRC011	123,750	123,750	5,062	0	Commencing Mar24
LRC013	190,826	190,826	163,401	0	Completed, gravel pit rehabilitation pending.
LRC164	262,800	262,800	0	0	Commencing Mar24
RC000	60,000	60,000	5,315	0	By May24 - as this was budgeted for Rehab. purposes.
R2R003	24,413	24,413	2,789	0	In progress
R2R015	93,145	93,145	9,491	0	In progress
R2R011	123,750	0	0	(123,750)	Inadvertently included twice in Budget - Was fully funded
R2R040	112,500	112,500	12,990	0	In progress
R2R041	123,615	123,615	38,246	0	Works Commencing Apr24
R2R042	67,327	67,327	58,306	0	Works Complete
RRG003	585,184	585,184	18,770	0	Works Commencing Feb24
RRG023	116,804	116,804	110,024	0	In progress
BS183	801,922	12,000	11,480	(789,922)	To be deferred - Funded
WFN182G	1,084,179	1,084,179	468,582	0	In progress
WFN182H	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

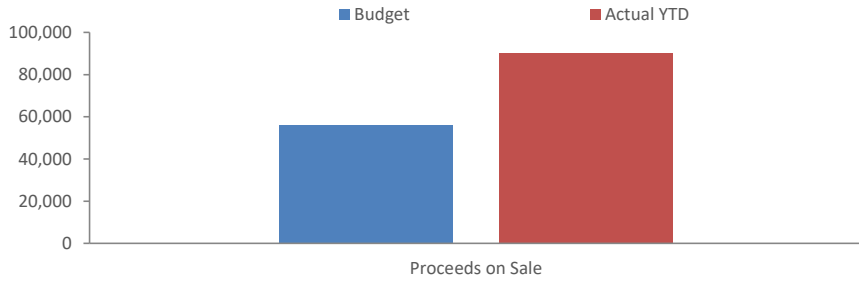
INVESTING ACTIVITIES
 Note 6
 CAPITAL ACQUISITIONS

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	

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

**NOTE 7
 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Original Budget				Predicted Budget				YTD Actual			
		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 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					
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	
		Original Budget Revenue	Predicted Budget Revenue	YTD Revenue Actual	Variance	Comment
		\$	\$	\$		
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

Job	Asset Class	Program	Funding	Project Description	FY22/23 Proposed Budget	Proposed Funding				Reserve Fund / Comment
						Reserves	Non- Operating Grant Funding	Proceeds on Sale	Own Sources	
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
Total	\$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
Total	\$5,036,112

Shire of Dowerin

SUPPORTING SCHEDULE 3 - PROPOSED CAPITAL EXPENDITURE

PREDICTED BUDGET

Job	Asset Class	Program	Funding	Project Description	FY22/23 Proposed Budget Review	Proposed Funding				Reserve Fund / Comment
						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