



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# AGENDA

## Ordinary Council Meeting

To be held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Tuesday 21 July 2020  
Commencing 2.00pm



## NOTICE OF MEETING

Dear President and Councillors,

The next Ordinary Meeting of Council of the Shire of Dowerin will be held on Tuesday 21 July 2020 in the Shire of Dowerin Council Chambers, 13 Cottrell Street, Dowerin. The format of the day will be:

10.30am	Audit & Risk Committee Meeting
1.30pm	President & Council Discussion
2.00pm	Council Meeting
Immediately following Council Meeting	Council Workshop

Rebecca McCall  
Chief Executive Officer  
17 July 2020

### DISCLAIMER

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Dowerin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

It should be noted that the Attachment hyperlinks may not be functional from this document when sourced from the Shire of Dowerin's website. Attachment copies follow on from the end of the Council Agenda and Minutes.

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**Shire of Dowerin**  
**Ordinary Council Meeting**  
**2.00pm Tuesday 21 July 2020**



**1. Official Opening / Obituaries**

In opening the meeting, the President and Councillors will acknowledge the passing of Mr Frank Lenihan with a minute's silence.

**2. Record of Attendance / Apologies / Leave of Absence**

Councillors:

Cr DP Hudson	President
Cr AJ Metcalf	Deputy President
Cr LG Hagboom	
Cr LH Holberton	
Cr JC Sewell	
Cr RI Trepp	
Cr BA Ward	

Staff:

Ms R McCall	Chief Executive Officer
Ms C Delmage	Manager Corporate & Community Services
Mr L Vidovich	Manager Works & Assets
Ms V Green	Executive & Governance Officer

Members of the Public:

Apologies:

Approved Leave of Absence: Cr JC Chatfield (CMRef 0168)

**3. Public Question Time**

**4. Disclosure of Interest**

Councillors are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Executive & Governance Officer for inclusion in the Disclosures Register.

**5. Applications for Leave of Absence**

**6. Petitions and Presentations**



7.	Confirmation of Minutes of the Previous Meeting(s)
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- 7.1 Ordinary Council Meeting held on 16 June 2020  
[Attachment 7.1A](#)

Voting Requirements
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☒ Simple Majority ☐ Absolute Majority

Officer's Recommendation – 7.1
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That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council confirms the Minutes of the Ordinary Council Meeting held on 16 June 2020, as presented in Attachment 7.1A, are a true and correct record of proceedings.

8.	Minutes of Committee Meeting(s) to be Received
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- 8.1 Audit & Risk Committee Meeting held on 21 July 2020  
To be tabled at the meeting as Attachment 8.1A

Voting Requirements
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☒ Simple Majority ☐ Absolute Majority

Officer's Recommendation – 8.1
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That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Audit and Risk Committee Meeting (unconfirmed) held on 21 July 2020, as presented in Attachment 8.1A.

9.	Announcements by the President Without Discussion
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## 10. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

### 10.1 Financial Activity Statements

<h1>Corporate &amp; Community Services</h1>		 <b>SHIRE OF DOWERIN</b> TIN DOG TERRITORY
Date:	2020	
Location:	Not Applicable	
Responsible Officer:	Cherie Delmage, Manager Corporate & Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements/2019-2020 Monthly Financial Statements	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 10.1A</a> - Financial Activity Statements	

#### Purpose of Report

☐

Executive Decision

☒

Legislative Requirement

#### Summary

For Council to receive the Statement of Financial Activity, which includes the Detailed Schedules, Statement of Financial Position, Current Ratios and Investment Register for the period ending June 2020.

#### Background

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

Regulations 34 & 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 to 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; which reconciles with that reflected in the associated Net Current Position note (Note 3).

### Capital Acquisitions

This report provides year to date budget performance in respect of the capital expenditure activities and their funding sources. Individual project information can be found at Note 13.

#### Note 1 – Significant Accounting Policies

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

#### Note 2 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 5% or \$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.

#### Note 3 – Net Current Funding Position – Statutory Requirement

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

#### Note 4 – Cash and Investments

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

#### Note 5 – Budget Amendments

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

In accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council reviewed the 2019/20 Budget at its February 2020 meeting and adopted the recommended amendments (CMRef 0138).

The review was extensive and comprehensive with the impact being that the 2019/20 Budget has an anticipated carried forward balance of Nil.

#### Note 6 – Receivables

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

#### Note 7 – Cash Backed Reserves

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

#### Note 8 – Capital Disposals

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

#### Note 9 – Rating Information

This note provides details of rates levied during the year.

#### Note 10 – Information on Borrowings

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

#### Note 11 – Grants and Contributions Received

This note provides information on the operating and non-operating grants received.

#### Note 12 – Trust Funds

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

#### Note 13 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Cherie Delmage, Manager Corporate & Community Services

## Policy Implications

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

## Strategic Implications

### Strategic Community Plan

Community Priority: Our 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: 2 & 3

Reference: L3, L4 & L5

### 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(1) 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 & 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 – 10.1

That, in accordance with Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996*, Council receives the statutory Financial Activity Statement report for the period ending 30 June 2020 as presented in Attachment 10.1A.

## 10.2 List of Accounts Paid

<h1>Corporate &amp; Community Services</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
Date:	14 July 2020	
Location:	Not Applicable	
Responsible Officer:	Cherie Delmage, Manager Corporate & Community Services	
Author:	Jasmine Pietrocola, Accounts Finance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 10.2A</a> – List of Accounts Paid	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for June 2020.

### Background

Nil

### Comment

The List of Accounts Paid as presented has been reviewed by the M CCS.

### Consultation

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

Jasmine Pietrocola, Accounts 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 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: 2 & 3

Reference: L3, L4 & L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

#### Statutory Implications

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

Council would be contravening to the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* if this item was not presented.

#### Financial Implications

Funds expended are in accordance with Council's adopted 2019/20 Budget.

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation – 10.2

That, in accordance with Regulations 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, Council 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 10.2A, and as detailed below:

#### List of Accounts Paid – June 2020

EFT7715 to EFT7860

\$1,011,162.18



Cheque 10815 to 10826	\$35,619.21
DD10975; NAB Credit Card; May 2020	\$3,907.27
DD10984; Puma Energy Fuel; May 2020	\$911.13
DD10972 & 10986; Superannuation	\$12,207.27
DD10979 & 10988; Treasury Loan Repayments	\$50,098.01
DD130867; Bank Fees	\$101.30
Net Payroll; PPE 10 June 2020	\$52,095.47
Net Payroll; PPE 24 June 2020	\$55,632.58
TOTAL	\$1,221,734.42



### 10.3 Recalcitrant Rates Debtors – June 2020

## Corporate & Community Services



Date:	3 July 2020
Location:	Various
Responsible Officer:	Cherie Delmage, Manager Corporate & Community Services
Author:	Louise Sequerah – Acting Rates Officer
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
Sharepoint Reference:	Organisation/Rates and Evaluations/Reporting/2020 Recalcitrant Rates Debtors
Disclosure of Interest:	Nil
Attachments:	<a href="#">Attachment 10.3A</a> – Recalcitrant Rates Debtors

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

The Shire of Dowerin recalcitrant rates debtors report for June 2020 details non-pensioner assessments, not paying on an arrangement, or recently commenced an arrangement, with a previous year's balance of more than \$100.

#### Background

It is considered best practice for Council to have less than 4% of the rates levied outstanding at the end of the financial year.

#### Comment

Apart from following up on ratepayers that were not meeting their arrangements to pay off rates and charges, no debt recovery action has been undertaken in the month of June 2020. This is due to the following reasons:

1. Awaiting confirmation from the Legislative Advisor at the Department of Local Government, Sport & Cultural Industries (DLGSC) as to what further actions Council can take; and
2. In the current COVID-19 environment, the DLGSC and Rates Officers have been advised to limit active debt recovery.

#### Consultation

Louise Sequerah, Acting Rates Officer

Cherie Delmage, Manager Corporate & Community Services

Lauren Marsh, Senior Account Manager – AMPAC Debt Recovery

Association of Rates Officers

Troy Hancock, Legislation Officer, Department of Local Government, Sports and Cultural Industries

Policy Implications

Nil

Statutory Implications

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

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: 2 & 3

Reference: L3, L4 & L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Financial Impact
Risk Description	\$5,001 - \$50,000
Consequence Rating	Moderate (3)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Financial Management Framework; Debt Recovery Procedures; Legislation
Action (Treatment)	Undertake debt recovery as per procedures and legislation
Risk Rating (after treatment)	Effective

Financial Implications

It is estimated that \$64,422.28 of the outstanding balance will be considered an unrecoverable bad debt.

Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation - 10.3

That Council receives the report of Recalcitrant Rates Debtors, as presented in Attachment 10.3A.

## 10.4 Adoption of 2020/21 Schedule of Fees and Charges

### Corporate & Community Services



Date:	14 July 2020
Location:	Not Applicable
Responsible Officer:	Cherie Delmage, Manager Corporate & Community Services
Author:	Vanessa Green, Executive & Governance Officer
Legislation:	<i>Local Government Act 1995</i>
Sharepoint Reference:	Organisation/Financial Management/2020-21 Budget
Disclosure of Interest:	Nil
Attachments:	<a href="#">Attachment 10.4A</a> - 2020/21 Schedule of Fees and Charges

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents the proposed 2020/21 Schedule of Fees and Charges to be effective from 1 July 2020 to Council for consideration and, if satisfactory, adoption.

#### Background

Historically fees and charges are adopted in June each year enabling them to be effective from 1 July 2020. However, for various reasons it was not possible for the Schedule of Fees and Charges to be finalised for presentation to Council's June 2020 meeting.

Therefore, the Schedule of Fees and Charges are presented to Council at its July 2020 meeting as part of the 2020/21 Budget Adoption process.

#### Comment

The proposed Schedule of Fees and Charges for the 2020/21 financial year are included in the Attachment. The attachment also details the previous years' fees and charges for comparison purposes.

The fees and charges are expected to account for an estimated 11% or \$430,000 of the Shire's total revenue. In reviewing the 2020/21 Schedule of Fees and Charges, the following procedures and processes have been taken into consideration:

1. Input has been sought from all Managers and key members of staff;
2. Comparison made with other Shires for some programs; and
3. Statutory charges which remain the same, although these may alter after review by the Federal and State Governments.

While there is a Ministerial Order for local governments not to increase fees and charges for the 2020/21 financial year due to the COVID-19 pandemic, a comprehensive review of the Schedule of Fees and Charges has identified a number of business functions that the Shire did not previously have a fee or charge for. This has been corrected in the 2020/21 Schedule of Fees and Charges.

## Consultation

Council Budget Workshop 16 June 2020

Council Budget Workshop 30 June 2020

Council Budget Workshop 13 July 2020

Senior Management Team

Commonwealth Home Support Programme staff

All other staff

## Policy Implications

Nil

## 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

Nil

Long Term Financial Plan

Nil

## Statutory Implications

Sections 6.16 and 6.19 of the *Local Government Act 1995* are applicable and states:

*"6.16. Imposition of fees and charges*

- (1) *A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*\* Absolute majority required.*

- (2) *A fee or charge may be imposed for the following –*

- (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
- (b) supplying a service or carrying out work at the request of a person;*
- (c) subject to section 5.94, providing information from local government records;*
- (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
- (e) supplying goods;*
- (f) such other service as may be prescribed.*

- (3) *Fees and charges are to be imposed when adopting the annual budget but may be –*

- (a) imposed\* during a financial year; and*
- (b) amended\* from time to time during a financial year.*

*\* Absolute majority required.*

6.19. *Local government to give notice of fees and charges*

*If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of –*

- (a) *its intention to do so; and*
- (b) *the date from which it is proposed the fees or charges will be imposed”*

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

Income will be generated through the charging of the 2020/21 Schedule of Fees and Charges.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 10.4

That, in accordance with Sections 6.16 and 6.19 of the *Local Government Act 1995*, Council adopts the 2020/21 Schedule of Fees and Charges, as presented in Attachment 10.4A, for the 2020/21 financial year to become effective from 1 July 2020 and that local public notice of these Fees and Charges be given.



## 10.5 Adoption of 2020/21 Budget

<h1>Corporate &amp; Community Services</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
Date:	14 July 2020	
Location:	Not Applicable	
Responsible Officer:	Cherie Delmage, Manager Corporate & Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996; Local Government (Administration) Regulations 1996; Waste Avoidance and Resources Recovery Act 2001; Local Government (COVID-19 Response) Ministerial Order 2020</i>	
Sharepoint Reference:	Organisation/Financial Management/Budgeting/2020-2021 Budget	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 10.5A</a> – Draft 2020/21 Budget	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the draft 2020/21 Budget to Council for consideration and, if satisfactory, adoption.

### Background

The draft 2020/21 Budget has been compiled based on the principles contained in the Strategic Community Plan, with consideration for the *Local Government (COVID-19 Response) Ministerial Order 2020* as gazetted on 8 May 2020, and in accordance with presentations made to Council at budget workshops held in June and July 2020.

Further information provided to Council and considered at the budget workshops included proposed Programs for Plant Replacement, Capital Expenditure, Road Program, Building Maintenance and Asset Acquisitions.

### Comment

The main features of the draft 2020/21 Budget include:

1. A breakdown of rate charges;
2. Schedule of Fees and Charges;
3. Refuse collection charges; and
4. Sewerage rates and charges.

Council has allowed for \$710,000 towards its Road Maintenance Program which allows for \$100,000 for roadside tree pruning and \$80,000 towards road edging.

Proposed capital expenditure of \$5,003,185 includes the following:

1. A Capital Roads Program totalling \$3,445,857 the cost of which is partially offset by Federal and State road funding. The net impact of these works on Council funds is \$392,659. Of this Program, \$1,783,958 relates to storm damage that occurred in February 2020;
2. A total of \$591,000 on other infrastructure including the town oval reticulation upgrade (subject to grant funding), improvements to the main street at a value of \$60,000 and a \$50,000 extension to the oval perimeter fence; and
3. The purchase of the following plant is offset by loans as noted in the second table below:

Smooth Drum Roller	\$150,000
Multi Tyre Roller	\$170,000
Low Loader	\$85,000
Side Tipper	\$103,000
TOTAL	\$508,000

Loan 103: Multi Tyre Roller	\$170,000
Loan 104: Smooth Drum Roller	\$150,000
Loan 105: Low Loader	\$85,000
Loan 106: Side Tipper	\$103,000
TOTAL	\$508,000

All purchases of plant and the uptake of loans will be made throughout the year as part of Council considerations.

The 2020/21 Budget will include a transfer from the Recreation Reserve of \$193,333 towards the Town Oval Reticulation Project (\$290,000) which is dependent on receiving grant funding from the Community Sport and Recreation Facilities Fund. Transfers into Reserves of \$417,642 (plus approximate interest of \$20,000) also forms part of the budget.

The estimated brought forward balance is \$941,147 however, it must be noted that this figure is unaudited and may change once the annual accounts are finalised. The major influence on the brought forward figure is a payment of \$806,061 made in June 2020 of Federal Financial Assistance Grants, an allowance for outstanding creditors relating to 2019/20 and a carried forward amount from an uncompleted Regional Road Grant project.

In accordance with Clause 7 of the Ministerial Order, the following considerations apply to the preparation of the 2020/21 Budget as a result of the consequences of the COVID-19 pandemic:

1. Nil increase in the rate in the dollar for all property types based on GRV valuations;
2. Nil increase in the minimum rate;
3. Nil increase in sewerage rate in the dollar and minimums;
4. Nil increase in waste collection charges; and
5. Reduced interest rate from 11% to 8% being charged on penalty interest on outstanding amounts for those identified under Policy 4.16 – COVID-19 Financial Hardship Policy.

The effect on the Community Strategic Plan has been minimal and effects to the Corporate Business Plan relate mostly to the deferment of Key Actions. These will be carried forward to the 2020/21 financial year.

Consultation

Council Budget Workshop 16 June 2020

Council Budget Workshop 30 June 2020

Council Budget Workshop 13 July 2020

Rebecca McCall, Chief Executive Officer



Cherie Delmage, Manager Corporate & Community Services

Doug Davey, Acting Manager Works & Assets

Les Vidovich, Manager of Works & Assets

#### Policy Implications

If this Item is adopted as presented, it will result in the creation of two new Reserve accounts namely Depot and Waste which will result in a review of Policy 4.1 – Financial Reserves Policy.

#### 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: 2

Reference: L3

Community Priority: Our Infrastructure

Objective: Our infrastructure will drive economic and population growth, be a key enabler of the digital economy and support reliable, efficient service delivery

Outcome: 1

Reference: I2

##### Asset Management Plan

The AMP will be reviewed to capture the 2020/21 Budget allocations.

##### Long Term Financial Plan

The LTFP will be reviewed to capture the 2020/21 Budget allocations.

#### Statutory Implications

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, the local government is to prepare and adopt a budget for its municipal fund for the financial year ending on the following 30 June.

Division 5 and 6 of Part 6 of the *Local Government Act 1995* refers to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2020/21 Budget as presented is considered to meet the statutory requirements.

#### 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 & Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

#### Financial Implications

Specific financial implications are as noted within this report with full details itemised in the attached draft 2020/21 Budget presented for adoption.

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation - 10.5

1. That, in accordance with Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopts the Shire of Dowerin 2020/21 Budget, as presented in Attachment 10.5A, for the 2020/21 financial year which includes the following:
  - a. Statement of Comprehensive Income by nature and type on Page 2 showing a net result for the 2020/21 financial year of \$2,323,501;
  - b. Statement of Comprehensive Income by Program on Page 4 showing a net result for the 2020/21 financial year of \$2,323,501;
  - c. Statement of Cash Flows on Page 6 showing a net result for the 2020/21 financial year of \$2,095,789;
  - d. Rate Setting Statement on Pages 7 and 8 showing the required amount of \$1,355,150 to be raised from rates for the 2020/21 financial year;
  - e. Notes to and forming part of the Annual Budget on Pages 10 to 29; and
  - f. Transfers to/from Reserve Accounts as detailed in Page 25.
2. That, in accordance with Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, Council for the purpose of yielding the deficiency disclosed by the 2020/21 Budget adopted at Part 1 above, imposes the following general rates and minimum payments on Gross Rental and Unimproved Values (as shown at Note 1 on Page 10 of the 2020/21 Budget). It should be noted that in line with State Government recommendations, the Shire of Dowerin has opted not to increase in the rate in the dollar nor increase the minimum rate. Some rates may be affected due to Unimproved Valuations received from Landgate effective 1 July 2020:

Unimproved Value	Cents in \$	Minimum Rate
Residential (GRV)	0.10079	\$770
Commercial/Industrial GRV	0.10079	\$770
Town Rural (GRV)	0.10079	\$770
Other Towns (GRV)	0.10079	\$225
Rural Farmland (UV)	0.00840	\$770
Commercial/Industrial (UV)	0.00840	\$770

Town Rural (UV)	0.00840	\$770
Mining (UV)	0.00840	\$225

3. That, in accordance with Section 41 of the *Health Act 1911*, Council imposes the following sewerage rates and minimum payments on Gross Rental Values (as shown at Note 1e on Page 12 of the 2020/21 Budget):

Gross Rental Value	Cents in \$	Minimum Rate/Charge
Sewerage Rates:		
Residential	0.075841	\$372
Commercial	0.075841	\$765
Vacant	0.075841	\$372
Government	N/A	\$765
Sewerage Fixtures:		
First Fixture	N/A	\$250
Additional Fixtures	N/A	\$114

4. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:

One Installment Option:

Full payment	4 September 2020
--------------	------------------

Two Installment Option:

1 <sup>st</sup> Instalment due date	4 September 2020
2 <sup>nd</sup> Instalment due date	5 January 2021

Four Installment Option:

1 <sup>st</sup> Instalment due date	4 September 2020
2 <sup>nd</sup> Instalment due date	4 November 2020
3 <sup>rd</sup> Instalment due date	5 January 2021
4 <sup>th</sup> Instalment due date	5 March 2021

5. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$5 for each instalment after the initial instalment is paid.

6. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
7. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 8% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
8. That, in accordance with Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopts the following charges for the removal and deposit of domestic and commercial waste:


Residential Premises (Including Recycling)	
a. 240ltr Waste Bin Weekly Collection; and	\$344
b. 240ltr Recycle Bin Fortnightly Collection	\$344
Additional Refuse Service	
a. 240ltr Waste Bin Weekly Collection	\$172
Minnivale Residential Collection (excluding Recycling)	\$172

9. That, in accordance with Section 5.99 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual fees and allowances for elected members:

Council Meetings; Councillors	\$200 per meeting
Council Meetings; President	\$270 per meeting
Council Committee Meetings	\$75 per meeting
Allowance; Shire President	\$3,200 per annum
Allowance; Deputy Shire President	\$800 per annum

10. That, in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, Council adopts the level to be used in the Statement of Financial Activity in 2020/21 for the reporting of material variance as 10% or \$10,000, whichever is the greater.

## 10.6 Interim Audit Results for the Year Ending 30 June 2020

Corporate & Community Services		 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY
Date:	13 July 2020	
Location:	Not applicable	
Responsible Officer:	Cherie Delmage, Manager Corporate & Community Services	
Author:	Vanessa Green, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>	
Sharepoint Reference:	Organisation/Corporate Management/Reporting	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 10.6A</a> – Interim Audit Report	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the results and findings of the Interim Audit for the year ending 30 June 2020 to Council for consideration and, if satisfactory, adoption.

### Background

The Office of the Auditor General (OAG) conducted its Interim Audit for the Shire of Dowerin on Monday 4 to Wednesday 6 May 2020. As a result of the COVID-19 pandemic, the audit was not conducted onsite, rather it was conducted virtually.

The Report on the results of the Audit has been received and is included as an Attachment for Council's Information.

### Comment

The Report identifies four areas which are considered deficient, being:

1. Code of Conduct;
2. Purchasing and Payments Procedures;
3. Debtor Invoice and Credit Note Request Forms; and
4. Review of Long Term Financial Plan and Asset Management Plan.

The rating given to the Code of Conduct deficiency is Minor, meaning that the finding is not of a primary concern but still warrants action being taken.

The rating given to the other three deficiencies is Moderate, meaning the findings are of sufficient concern to warrant action being taken to rectify the deficiency as soon as practicable.

The Report details the Finding against each deficiency, indicates the Implications the deficiency may have on the organisation, and makes Recommendations on how the organisation can best rectify the deficiency. Management were made aware of the identified deficiencies at the conclusion of the Audit and were afforded the opportunity to provide comment and context to the deficiency.



While the matters are fully detailed in the Report, they have been summarised in the table below:

Finding	Recommendation	Management Comment
Code of Conduct	The Code of Conduct be reviewed on a periodic basis to ensure it continues to satisfy the requirements of the Shire and its representatives.	<p>The review of the Code of Conduct was due in 2019 however as part of the Local Government Act Review process a mandatory Code is proposed to be introduced with sector consultation on the proposed Code concluding in December 2019.</p> <p>Following advice from WALGA and the Department of Local Government (DLGSC), the Administration postponed the full review of its Code of Conduct until the Act Review process and the introduction of a mandatory Code had been completed.</p> <p>It is acknowledged that this timeframe had been exacerbated due to COVID-19 and as a result of the Audit finding the Administration conducted an interim review which is presented to the Audit &amp; Risk Committee and Council's July 2020 meetings</p> <p>It is still the Administration's intent to conduct a full review of the Code of Conduct once the mandatory Code has been introduced, noting that the DLGSC are currently unable to provide a timeframe on when that may be.</p>
Purchasing and Payments Procedures	<ol style="list-style-type: none"> <li>1. The Purchase Order Request form used should be consistent with the policy.</li> <li>2. Purchase orders should be raised for all transactions prior to the expenditure being incurred by the Shire and be authorised by an officer with delegated authority.</li> <li>3. Quotes should be obtained in accordance with the Shire's purchasing policy.</li> <li>4. All creditor EFT batch listings should be signed by the required two authorities as evidence of independent review and approval, and retained for accountability purposes.</li> </ol>	<p>The Shire has purchased the SynergySoft ALTUS Procurement module which will be 'live' in this new financial year.</p> <p>This will result in a fully managed purchasing system that is set up to follow procedures before progressing to the next stage.</p> <p>All parameters of the Shire's policies and procedures will inform the module. Training and set up has already commenced.</p>
Debtor Invoice and Credit Note Request Forms	<ol style="list-style-type: none"> <li>1. The Shire uses the Debtors Invoice Request form for all sundry debtors raised with the form authorised in accordance with applicable delegations.</li> </ol>	Noted. Debtor controls are still being embedded as there have been several staff changes and a lack of

	2. A Credit Note Request form be completed and independently approved for all credit notes raised.	consistency in processes & procedures along with standardisation of forms. This is now being addressed & will be a priority following budget adoption.
Review of Long Term Financial Plan and Asset Management Plan	The Long Term Financial Plan and Asset Management Plan be updated annually to include management's estimate of ten years of planned and required capital renewal expenditure which will enable the asset renewal funding ratio to be calculated based on the verifiable data and assumptions.	<p>The LTFP will be reviewed and updated accordingly once the Shire of Dowerin has completed its 2020/21 Budget &amp; 2019/20 Annual Financial Statements. It is anticipated that once updated, an annual review will be implemented.</p> <p>The Manager Works &amp; Assets finished working for the Shire of Dowerin on 22 May 2020 and his replacement does not start until 20 July 2020. It is expected that it will be at least a three month settling in period before the new Manager will be able to fully review the AMP.</p>

Staff may provide additional comment on the Findings at the meeting.

It should be noted that the Audit & Risk Committee are to consider the amendment to its ToR at its meeting scheduled for 10.30am on Tuesday 21 July 2020. If the Committee resolves differently to the Officer's Recommendation it will be tabled at the Council Meeting. The final determination will be reflected as a Committee & Council Resolution in the Minutes.

#### Consultation

Audit & Risk Committee Meeting 21 July 2020

OAG / Auditors

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

#### Policy Implications

Nil

#### 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: 2 & 3

Reference: L3, L4 & L5

Asset Management Plan

Nil

## Long Term Financial Plan

Nil

### Statutory Implications

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

### Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Governance Management Framework; Governance Calendar
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

### Financial Implications

Nil

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation – 10.6

That, in accordance with the *Local Government (Audit) Regulations 1996*, Council:

1. Receives the Auditor's Interim Audit Management Report, as presented in Attachment 10.6A, from AMD Chartered Accountants for the 2019/20 financial year; and
2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Interim Audit Management Report for the 2019/20 financial year.



10.7 Community Sporting & Recreation Facilities Fund Application – Dowerin Oval & Hockey Field Irrigation Systems Upgrade

## Corporate & Community Services



Date:	14 July 2020
Location:	Dowerin Oval & Hockey Field
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Tammy King, Grants Empire; Vanessa Green, Executive & Governance Officer
Legislation:	Nil
Sharepoint Reference:	Organisation/Grants & Subsidies/Grant Applications/2021-2022 CSRFF Application
Disclosure of Interest:	Nil
Attachments:	Nil

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents a proposal for Council to consider endorsing the Chief Executive Officer submitting a funding application to the Department of Local Government, Sport & Cultural Industries (DLGSC) under the Community Sporting & Recreation Facilities Fund (CSRFF) – Small Grants for funding towards the upgrade of irrigation systems at Dowerin’s main oval and hockey field.

### Background

DLGSC administers the CSRFF program with the purpose of providing State Government financial assistance to local government authorities and incorporated not-for-profit sport and community organisations to develop well-planned facilities for sport and recreation.

In order to assist with the evaluation of submissions and to ensure projects are viable and appropriate, DLGSC has developed “Key Principles of Facility Provision”. Accordingly, each submission is to be assessed against those criteria.

Under the provision, local government authorities are required to rate and prioritise submissions using the following guide:

RATE	DESCRIPTION
A	Well planned and needed by the municipality
B	Well planned and needed by the applicant
C	Needed by the municipality, more planning required
D	Needed by the applicant, more planning required
E	Idea has merit, more preliminary work needed
F	Not recommended

This year's CSRFF rounds have been expedited in light of the COVID-19 circumstances with earlier opening and closing dates. All CSRFF small grant applications need to be submitted to the relevant local government authority for assessment and ranking before they are lodged with the DLGSC, at least one month prior to the lodgement date of 14 August 2020. Applications go through an assessment process that includes review by DLGSC Regional Managers, State Sporting Associations and the CSRFF Advisory Committee. Final recommendations are provided to the Minister for Sport and Recreation who announces successful applications in late 2020. Funds for successful projects are made available and must be acquitted by 15 June 2021.

One application was received for the current Small Grants round as follows:

1. Shire of Dowerin – Dowerin Oval & Hockey Field Irrigation Systems Upgrade.

#### Comment

Recent consultation with Dowerin District High School, Dowerin & Wyalkatchem Football Club, Dowerin Hockey Club and Dowerin Cricket Club confirms the need for the irrigation systems at the oval and hockey field to be upgraded. There are no other similar sporting grounds in Dowerin and this infrastructure is heavily utilised by the local and regional communities throughout the year for a variety of sport and recreation purposes.

The current manual irrigation technique is inconsistent and does not provide an even coverage resulting in poor surfaces (lawn divets, dry patches etc). Existing irrigation occurs 12 hours per week with a travelling irrigator using 30 million litres annually at a cost of \$30,000 per annum. Upgrading the irrigation systems will reduce labour costs, conserve water (a 50% reduction in water usage) and reduce the likelihood of uneven surface coverage.

If the funding submission to DLGSC is successful, DLGSC will only allocate funding towards eligible project items that meet the DLGSC priorities and objectives. The funding from DLGSC is one third of the cost for these identified items, not one third of the total project cost and the Shire is required to commit the matching two thirds to DLGSC's one third.

Applicants have the opportunity to seek a Development Bonus based on criteria including Geographical Location, Sustainability, Co-location and Increased Participation. If successful with the Development Bonus request, there is the potential to receive up to 50% of eligible item costs, however it is necessary for the applicant to confirm two thirds of total project costs, in the event the Development Bonus is not awarded.

#### Consultation

Dowerin District High School  
Dowerin & Wyalkatchem Football Club  
Dowerin Hockey Club  
Dowerin Cricket Club  
Tammy King, Grants Empire  
Jenifer Collins, DLGSC  
NewGround Water Services

#### Policy Implications

Nil

#### Statutory Implications

Nil

#### Strategic Implications

Strategic Community Plan

Community Priority: Natural Environment

Objective: Dowerin's unique natural environment is conserved and enhanced through sustainable practices and responsible environmental management.

Outcome: 3

Reference: N6

Community Priority: Our Infrastructure

Objective: Our infrastructure will drive economic and population growth, be a key enabler of the digital economy and support reliable, efficient service delivery

Outcome: 1

Reference: I1, I2

#### Asset Management Plan

The AMP currently identifies the current irrigation system to include associated infrastructure and operational costs. The proposed Dowerin Oval and Hockey Field Irrigation System upgrade will result in lifecycle costs that will need to be factored into the AMP.

#### Long Term Financial Plan

As above, the LTFP identifies financial implications associated with the current irrigation system to include associated infrastructure and operational costs. The proposed Dowerin Oval and Hockey Field Irrigation System upgrade will result in maintenance and capital costs that will need to be factored into the LTFP.

#### Risk Implications

Risk Profiling Theme	Project/Change Management
Risk Category	Financial Impact
Risk Description	Contained, reversible impact managed by internal response
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Project Management Methodology and Framework
Action (Treatment)	Develop Project Management Methodology and Framework
Risk Rating (after treatment)	Not Rated

#### Financial Implications

Council is required to allocate a contribution towards this project in the 2020/21 financial year. The total anticipated project costs, including a 5% cost escalation, amount to \$296,899 ex GST. Although a Development Bonus is being sought, the funding program is typically oversubscribed and therefore funds are limited. Therefore, the sum of \$197,933 ex GST is to be allocated in the 2020/21 financial year, being two thirds of project costs as per the CSRFF guidelines.

In the event that the Development Bonus is successful, the Shire's contribution will be reduced accordingly.

Voting Requirements



Simple Majority



Absolute Majority


Officer's Recommendation – 10.7

That Council:

1. Endorse a small grant application seeking \$98,966 excluding GST (exclusive of Development Bonus) under the Community Sporting and Recreation Facilities Fund for the Dowerin Oval and Hockey Fields Irrigation Systems Upgrade Project;
2. Rank the Dowerin Oval and Hockey Fields Irrigation Systems Upgrade Project as “A – Well planned and needed by municipality”; and
3. Commit expenditure of up to \$197,933 excluding GST from the Shire of Dowerin Recreation Facilities Reserve towards the Dowerin Oval and Hockey Fields Irrigation Systems Upgrade Project in 2020/21.

## 11. OFFICER'S REPORTS - GOVERNANCE AND COMPLIANCE

### 11.1 Voting Delegates to the 2020 WALGA Annual General Meeting

<h1>Governance &amp; Compliance</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
Date:	2 July 2020	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Vanessa Green, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Organisation/Governance/Professional Development Register/ 2020 WALGA Annual General Meeting	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 11.1A</a> - WALGA Notice of AGM	

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents a proposal to appoint voting delegates to the Western Australian Local Government Association (WALGA) Annual General Meeting (AGM) to Council for consideration and, if satisfactory, adoption.

#### Background

The AGM for WALGA will be held from 1.30pm on Friday 25 September 2020 at Crown Perth, unless social distancing requirements are such that an in-person meeting is not possible. In that scenario, the meeting will be conducted virtually. WALGA suggest the AGM should be attended by delegates from all Member Local Governments.

All Member Councils are entitled to be represented by 2 voting delegates at the AGM.

WALGA have called for registrations for the voting delegates and proxy voting delegates. Only registered delegates or proxy registered delegates are permitted to exercise voting entitlements on behalf of Member Councils. Delegates may be Elected Members or serving Officers.

#### Comment

It is common for other Councils who attend the AGM to nominate their WALGA Zone delegates as their voting delegates for the AGM. The Shire of Dowerin belongs to the Great Eastern Country Zone (GECZ) and its delegates are Councillor Hudson and Councillor Chatfield.

In 2019 the President and Deputy President attended the AGM as Council's voting delegates (June 2019 Item 11.2) and Council could choose the same situation again for 2020, or Council could nominate other delegates.



Consultation

Rebecca McCall – Chief Executive Officer

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Leaders

Objective: A thriving 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

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Nil
Action (Treatment)	Nil
Risk Rating (after treatment)	Not Rated

Financial Implications

There are no financial implications on appointing the voting delegates themselves and there is no cost to attend the AGM, however travel costs may be reimbursed upon submission of receipts.

Voting Requirements



Simple Majority




Absolute Majority

Officer's Recommendation – 11.1

That Council appoints Councillor \_\_\_\_\_ and Councillor \_\_\_\_\_ as its voting delegates and Councillor \_\_\_\_\_ and Councillor \_\_\_\_\_ as proxy voting delegates to the 2020 Annual General Meeting of the Western Australian Local Government Association, and those registrations be submitted accordingly.

## 11.2 Audit & Risk Committee - Amendment to Terms of Reference

Governance & Compliance		 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY
Date:	13 July 2020	
Location:	Not applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Vanessa Green, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>	
Sharepoint Reference:	Organisation/Governance/Committees/Council Committees	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 11.2A</a> - Terms of Reference	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents an amendment to the Audit & Risk Committee's Terms of Reference to Council for consideration and, if satisfactory, adoption.

### Background

The Audit & Risk Committee (the Committee) assists Council to meet its statutory audit requirements under the *Local Government Act 1995* and related regulations.

The Committee is to assist Council in discharging its responsibilities with regards to the exercise of due care, diligence and skill in relation to the:

1. Reporting of financial information, the application of accounting policies, and the management of the financial affairs of the Shire, and
2. Assessment of the adequacy of the management of risk.

The Terms of Reference (ToR) set out the scope of the Committee, its membership, staff support and meetings.

Staff recently undertook an extensive review of Council's Delegations Register, using the WALGA model template as a basis. The template includes a delegation to the Audit & Risk Committee allowing authority for an Audit & Risk Committee to:

1. Meet with the Shire's Auditor at least once a year on behalf of Council;
2. Examine the report of the Auditor and determine matters that require action to be taken and to ensure that appropriate action is taken in respect of those matters; and
3. Review and endorse the Shire's report on any actions taken in response to an Auditor's report prior to it being forwarded to the Minister for Local Government.

Management considered it appropriate for this authority to be delegated to the Committee as it allows flexibility in determining the meeting with the Auditors hence it was included in the final Delegations Register which was presented to and adopted by Council at its May 2020 meeting (CMRef 0194).



As a result of this delegation it is necessary to update the Committee's ToR, which has also been undertaken.

#### Comment

Having been granted delegated authority, the Committee's ToR have been amended to incorporate this with a tracked-changes copy included as an Attachment.

The Committee's ToR were last reviewed and adopted by Council at its October 2019 meeting following the ordinary local government elections and appointment of Committee members (CMRef 0060). There are no other proposed changes to the ToR at this time.

It should be noted that the Audit & Risk Committee are to consider the amendment to its ToR at its meeting scheduled for 10.30am on Tuesday 21 July 2020. If the Committee resolves differently to the Officer's Recommendation it will be tabled at the Council Meeting. The final determination will be reflected as a Committee & Council Resolution in the Minutes.

#### Consultation

Audit & Risk Committee Meeting 21 July 2020

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

#### Policy Implications

Nil

#### 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: 2 & 3

Reference: L3, L4 & L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

#### Statutory Implications

Regulation 16 of the *Local Government (Audit) Regulations 1996* specifies the functions of an Audit Committee, which are:

"16. *Functions of audit committee*

*An audit committee has the following functions –*

- (a) *to guide and assist the local government in carrying out –*
  - (i) *its functions under Part 6 of the Act; and*
  - (ii) *its functions relating to other audits and other matters related to financial management;*
- (b) *to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) *to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to –*

- (i) *report to the council the results of that review; and*
  - (ii) *give a copy of the CEO's report to the council;*
- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –*
  - (i) *regulation 17(1); and*
  - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government –*
  - (i) *is required to take by section 7.12A(3); and*
  - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
  - (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
  - (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law."*

#### 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

Nil

#### Voting Requirements



Simple Majority




Absolute Majority

#### Officer's Recommendation – 11.2

That in accordance with Regulation 16 of the *Local Government (Audit) Regulations 1996*, Council adopts the reviewed Audit and Risk Committee's Terms of Reference, as presented in Attachment 11.2A.

### 11.3 Code of Conduct Review

<h2>Governance &amp; Compliance</h2>		 <b>SHIRE OF DOWERIN</b> TIN DOG TERRITORY
Date:	6 July 2020	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Vanessa Green, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Rules of Conduct) Regulations 1996; Local Government (Administration) Regulations 1996</i>	
Sharepoint Reference:	Organisation/Governance/Council Policies/Code of Conduct	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 11.3A</a> – Code of Conduct	

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents the reviewed Code of Conduct to Council for consideration and, if satisfactory, adoption.

#### Background

Amendments to the *Local Government Act 1995* (Act) that came into effect on 21 October 2019 change the requirements that apply to Councillors and CEOs in relation to the disclosure of gifts and contributions to travel. As a result of these amendments, Council needs to amend its Code of Conduct to ensure it reflects the new legislative provisions in relation to gifts.

As a result of legislative amendments, the obligations of Councillors and CEOs to disclose gifts are now prescribed in the Act. Effectively, Councillors and CEOs are required to disclose any gifts they receive in their capacity as a Councillor or CEO that are worth more than \$300. Importantly, the definition of a gift now includes a contribution to travel.

Gift disclosure obligations that apply to staff other than the CEO are required to be detailed in a Code of Conduct.

To reflect new legislation provisions in relation to gifts, amendments have been made to the Shire's Code of Conduct.

The Shire's Code of Conduct was due for review in 2019 however staff have held off on that review due to the Local Government Act Review process, which includes a proposal to introduce a mandatory Code of Conduct. Sector consultation on the proposed mandatory Code closed in December 2019, however the COVID-19 pandemic has stalled the progression of mandatory Code's introduction and/or further review. When that mandatory Code is introduced Council will be required to adopt that Code of Conduct.

During the Shire's Interim Audit, the Auditors made a finding that the Code of Conduct had not been reviewed. While the reasons above were provided to the Auditors, staff have conducted a review to include the regulatory changes mentioned above, and some additional amendments.

#### Comment

The additional amendments expand on the current content of the Code of Conduct or change wording to be more easily readable, as well as clarifying the expected standards of behaviour to be observed. A new section has also been added which details the implications of breaching the Code of Conduct and of misconduct.

While it is acknowledged that the Code of Conduct will require another review on the introduction of the mandatory Code, this review brings the Code of Conduct into line with the current regulatory framework and addresses the finding from the Interim Audit.

It should be noted that the Audit & Risk Committee are to consider the amendment to its ToR at its meeting scheduled for 10.30am on Tuesday 21 July 2020. If the Committee resolves differently to the Officer's Recommendation it will be tabled at the Council Meeting. The final determination will be reflected as a Committee & Council Resolution in the Minutes.

#### Consultation

Audit & Risk Committee Meeting 21 July 2020

Darrelle Merritt, Principal Strategy Officer – Strategic Initiatives, Planning and Service Delivery, Department of Local Government, Sport and Cultural Industries

Lyn Fogg, Governance Advisor, Sector Support & Advice, WALGA

Senior Management Team

#### Policy Implications

The Code of Conduct will be updated accordingly, should Council resolve to adopt the amendments.

#### 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

Nil

Long Term Financial Plan

Nil

#### Statutory Implications

Sections 5.103 & 5.104 of the *Local Government Act 1995* states all local governments are to adopt a Code of Conduct and details Regulations which are applicable to Codes of Conduct:

*"5.103. Codes of conduct*

*(1) Every local government is to prepare or adopt a code of conduct to be observed by council members, committee members and employees.*

*[(2) deleted]*

*(3) Regulations may prescribe codes of conduct or the content of, and matters in relation to, codes of conduct and any code of conduct or provision of a code of conduct applying to a local government under subsection (1) is of effect only to the extent to which it is not inconsistent with regulations.*



5.104. *Other regulations about conduct of council members*

- (1) *Regulations may prescribe rules, to be known as the rules of conduct for council members, that council members are required to observe.*
- (2) *The rules of conduct for council members apply, to the extent stated in the regulations, to a council member when acting as a committee member.*
- (3) *The rules of conduct may contain provisions dealing with any aspect of the conduct of council members whether or not it is otherwise dealt with in this Act.*
- (4) *Regulations cannot prescribe a rule of conduct if contravention of the rule would, in addition to being a minor breach under section 5.105(1)(a), also be a serious breach under section 5.105(3).*
- (5) *Regulations cannot specify that contravention of a local law under this Act is a minor breach if contravention of the local law would, in addition to being a minor breach under section 5.105(1)(b), also be a serious breach under section 5.105(3).*
- (6) *The rules of conduct do not limit what a code of conduct under section 5.103 may contain.*
- (7) *The regulations may, in addition to rules of conduct, prescribe general principles to guide the behaviour of council members."*

The *Local Government (Rules of Conduct) Regulations 1996* stipulate the general principles to guide the behaviour of Councillors being to:

1. Act with reasonable care and diligence;
2. Act with honesty and integrity;
3. Act lawfully;
4. Avoid damage to the reputation of the local government;
5. Be open and accountable to the public;
6. Base decisions on relevant and factually correct information;
7. Treat others with respect and fairness;
8. Not be impaired by mind affecting substances,

and specifically in relation to:

1. Use of information (Regulation 6);
2. Securing personal advantage or disadvantaging others (Regulation 7);
3. Misuse of local government resources (Regulation 8);
4. Prohibition against involvement in the Administration (Regulation 9);
5. Relations with employees (Regulation 10); and
6. Disclosure of Interests (Regulation 11).

Regulations 34B & 34C as Part 9 of the *Local Government (Administration) Regulations 1996* specify the requirements for Codes of Conduct applicable to employees, specifically in relation to gifts and the disclosure of impartiality interests.

Risk Implications

Risk Profiling Theme	Misconduct
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)	Code of Conduct
Action (Treatment)	Review Code of Conduct
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 11.3

That, in accordance with Sections 5.103 and 5.104 of the *Local Government Act 1995*, the *Local Government (Rules of Conduct) Regulations 1996*, and Regulations 34B and 34C of the *Local Government (Administration) Regulations 1996*, Council adopts the Code of Conduct, as presented in Attachment 11.3A.

## 11.4 Policy Manual Review – Policy 4.11 – Purchasing Policy and Purchasing Procedure

Governance & Compliance		 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY
Date:	14 July 2020	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Vanessa Green, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Organisation/Governance/Council Policies Organisation/Financial Management/Controlled Documents/ Procedures	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 11.4A</a> – Policy 4.11 – Purchasing Policy <a href="#">Attachment 11.4B</a> – Purchasing Procedure	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents a review of Policy 4.11 – Purchasing Policy to Council for consideration and, if satisfactory, adoption.

### Background

Following a lengthy recruitment process the Shire of Dowerin was eventually able to appoint a Manager Works & Assets (MWA) with Council endorsing the appointment of Mr Les Vidovich at its June 2020 Meeting (CMRef 0220).

As part of the Shire's Risk Management Framework it was identified during the recruitment process that appointing Mr Vidovich to the position of MWA would create a situation whereby the MWA and Manager Corporate & Community Services (MCCS) would be closely related persons. This relationship would have implications for the Administration in terms of purchasing and payment approval protocols and other areas for a potential conflict of interest and/or collusion to arise.

In order to address these matters, and to ensure that appropriate internal controls were in place, a review of policies and procedures associated with purchasing and the procurement of goods and services, and the authorisation of invoices and payments, was undertaken.

To maintain an appropriate level of segregation of duties it is necessary to authorise an additional Officer with the ability to approve purchase orders and therefore incur a liability on behalf of the Shire. To enable this, an amendment to Policy 4.11 – Purchasing Policy is recommended.

A tracked-changes copy of the reviewed policy is included as an Attachment.

### Comment

To reduce and avoid any potential collusion, or the perception of any potential collusion, between the MWA and MCCS it is necessary for an Officer who does not directly report to either of those



Managers to be able to authorise purchase orders. This ensures that staff who are authorising the purchase are not then the same officers who will be acknowledging the receipt of the goods/services and are approving the invoice for payment, which ultimately will be authorised by the CEO, creating a multi layered approach to any procurement and payment process.

It is proposed that the following Officer be granted general authorisation to approve purchases:

Position	Amount
Executive & Governance Officer	\$5,000

This should enable the most basic day-to-day purchases to be undertaken. However, in situations where it is necessary to appoint an internal Acting CEO, which would normally be either the MWA or MCCS, to ensure the appropriate segregation of duties it is proposed that the authorisation amount threshold be increased to enable some larger purchases normally approved by the MWA or MCCS (who each have a threshold limit of \$50,000) to be undertaken by the same following Officer:

Position	Amount
Executive & Governance Officer	\$10,000

An alternative arrangement would be to appoint an external Acting CEO, however where the appointment would only be for a few days or up to one week (ie during unplanned personal leave), this may not be a plausible or achievable option. This matter will be discussed with Council in future Workshops.

While it is an internal, administrative process, the procedure for generating purchase orders and processing and authorising invoices for payment has also been reviewed. During the review extensive consultation occurred with WALGA to ensure that the procedure was flexible enough to cater for various 'real life' scenarios but that it contained the necessary segregation to comply with audit and legislative requirements. For the sake of transparency and accountability to both Council and the community it is also included as an Attachment. Being an administrative document and process, Council are not required to resolve on the procedure. It is however noted that the procedure will again require review upon the introduction of the SynergySoft Procurement Module which is expected to "go live" during August 2020.

While the proposed policy and subsequent procedure changes will result in an additional administrative burden for staff, it is necessary to ensure that all purchases and approvals are undertaken with the appropriate level of segregation, probity and compliance with audit and legislative requirements.

It should be noted that the Audit & Risk Committee are to consider the amendment to its ToR at its meeting scheduled for 10.30am on Tuesday 21 July 2020. If the Committee resolves differently to the Officer's Recommendation it will be tabled at the Council Meeting. The final determination will be reflected as a Committee & Council Resolution in the Minutes.

#### Consultation

Audit & Risk Committee Meeting 21 July 2020

Lyn Fogg, Governance Advisor, Sector Support & Advice, WALGA

Liang Wong, Assistant Director, Financial Audit, Office of the Auditor General

Senior Management Team

Vanessa Green, Executive & Governance Officer

#### Policy Implications

Policy 4.11 – Purchasing Policy and the Policy Manual will be updated accordingly, should Council resolve to adopt the policy.

#### Statutory Implications

Section 2.27(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.”*

Regulation 11A of the *Local Government (Functions & General) Regulations 1996* is applicable and states:

*“11A. Purchasing policies for local governments*

- (1) *A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250 000 or less.*
- (2) *A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).*
- (3) *A purchasing policy must make provision in respect of –*
  - (a) *the form of quotations acceptable; and*
  - (ba) *the minimum number of oral quotations and written quotations that must be obtained; and*
  - (b) *the recording and retention of written information, or documents, in respect of –*
    - (i) *all quotations received; and*
    - (ii) *all purchases made.”*

Regulation 5 of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

*“5. CEO's duties as to financial management*

- (1) *Efficient systems and procedures are to be established by the CEO of a local government –*
  - (a) *for the proper collection of all money owing to the local government; and*
  - (b) *for the safe custody and security of all money collected or held by the local government; and*
  - (c) *for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
  - (d) *to ensure proper accounting for municipal or trust –*
    - (i) *revenue received or receivable; and*
    - (ii) *expenses paid or payable; and*
    - (iii) *assets and liabilities;*
  - and*
  - (e) *to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
  - (f) *for the maintenance of payroll, stock control and costing records; and*
  - (g) *to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to –*
  - (a) *ensure that the resources of the local government are effectively and efficiently managed; and*
  - (b) *assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*

- (c) *undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews."*

#### Strategic Implications

Strategic Community Plan

Community Priority: Our Leaders

Objective: A thriving 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

Nil

Long Term Financial Plan

Nil

#### Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

#### Financial Implications

Nil

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation – 11.4

That, in accordance with Section 2.27(2)(b) of the *Local Government Act 1995*, Regulation 11A of the *Local Government (Functions & General) Regulations 1996* and Regulation 5 of the *Local Government (Financial Management) Regulations 1996*, Council adopts the review of Policy 4.11 – Purchasing Policy, as presented in Attachment 11.4A.

## 11.5 Review of Representation

### Governance & Compliance



Date:	14 July 2020
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Vanessa Green, Executive & Governance Officer
Legislation:	<i>Local Government Act 1995</i>
Sharepoint Reference:	Organisation/Governance/Wards/2020 Review of Representation
Disclosure of Interest:	Nil
Attachments:	<a href="#">Attachment 11.5A</a> - Submissions

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents a proposal to reduce Councillor numbers to Council for consideration and, if satisfactory, adoption.

#### Background

Schedule 2.2 of the *Local Government Act 1995* requires local governments to carry out reviews of their ward boundaries and representation on a regular basis. At its May 2020 Meeting Council resolved to initiate a Review of Representation and endorsed the distribution of a Discussion Paper for public consultation (CMRef 0198).

A statutory 6 week public consultation period is required hence the Review was advertised in the Dowerin Despatch on Thursday 28 May 2020 (and again on Thursday 4 June 2020, Thursday 25 June 2020 and Thursday 9 July), as well as on the Shire's website and Facebook page.

The closing date for submissions was Monday 13 July 2020 at 4.00pm.

#### Comment

At the close of the public consultation process, two submissions had been received and these are included as an Attachment. Both submissions suggest retaining the current level of representation at eight Councillors is appropriate for the community.

In considering the submissions and whether, or not, to propose a change to the number of offices of councillor, Council is to have regard to the following:

#### Community of Interests

The term "community of interests" has a number of elements. These include a sense of community identity and belonging, similarities in the characteristics of the residents of a community and similarities in the economic activities. It can also include dependence on shared facilities in an area as reflected in catchment areas of local schools and sporting teams or the circulation areas of the local newspaper.

Neighbourhoods are important units in the physical, historical and social infrastructure and often generate a feeling of community and belonging.

For a district the size of Dowerin, it could be argued that Community of Interests may mostly apply to districts which contain wards as otherwise, with all Councillors elected to represent all aspects and constituents of the district, the “community of interest” is the whole district.

One of the submissions suggest that some community members may only feel confident in contacting certain Councillors. While the reasons for that are not detailed in the submission, this could relate to personality conflicts, personal perceptions of any of the Councillors or where a community member does not share the same beliefs, values or principles of any of the Councillors.

However, it would not be expected that either retaining the current level of representation, or decreasing the level of representation, would have a significant or critical effect on these community of interests.

#### Physical and Topographic Features

These may be natural or man-made features. Water features, such as water courses and catchment boundaries, may be relevant considerations. Farmland, parks and reserves may be relevant, as may other man-made features, such as the rail line and other major and minor roads.

Dowerin is trans versed with a number of both natural and man-made features with the salt lakes and water courses including Tin Dog Creek running through various areas of the district as well as the rail line running north-south and a number of major roads such as the Dowerin-Kalannie Road running north-south and the Goomalling-Merredin Road running east-west.

However, as mentioned above, these may also be insignificant when considering that the main real divide would be between rural and town areas and so where all Councillors are elected to represent all aspects and constituents of the district, the physical and topographic features are across the whole district.

It would not be expected that either retaining the current level of representation, or decreasing the level of representation, would have a significant effect on these physical and topographic features.

#### Demographic Trends

Several measurements of the characteristics of human population size and its distribution by age, sex, occupation and location provide important demographic information. Current and projected characteristics will be relevant, as well as similarities and differences between areas within the Shire.

The 2016 Census detailed the population of Dowerin as 690 persons made up of 50.2% male and 49.8% female with a median age of 43 years. This compares to the 2011 Census which detailed the population of Dowerin as 678 persons made up of 348 males and 330 females with a median age of 43 years. Therefore, Dowerin's population is expected to remain mostly static with no major increases or decreases.

Again, the main difference within the district will be those within the rural areas and those within the townsite, as well as those who are employed and those who are not.

With Dowerin's population not expected to change significantly it would not be expected that either retaining the current level of representation, or decreasing the level of representation, would have a considerable effect on the Shire's demographic trends.

Having said that, there could be an argument for whether sufficient diversity on Council could be maintained with either the same level of representation, particularly when new Councillors are not elected to office, or where there is less representation, allowing specific interest groups to control Council's activities.

#### Economic Factors

Economic factors can be broadly interpreted to include any factor that reflects the character of economic activities and resources in the area. This may include the industries that occur in an area (or the release of land for these) and the distribution of community assets and infrastructure such as road networks.

The main industry within the district is agriculture which is spread across the rural areas with the farms themselves and into the townsite areas for businesses catering to agricultural needs such as machinery dealerships, seed cleaning, engineering, agribusiness consultants and suppliers as well as the usual retail, food and hospitality type businesses.

It would not be expected that either retaining the current level of representation, or decreasing the level of representation, would have a significant effect on the economic factors of the district



aside from where there are changes to the diversity of Council, and the individual Councillor's alliances.

#### Councillor to Elector Ratio

It is expected that each local government will have similar ratios of electors to elected members across its municipality. The Local Government Advisory Board (LGAB) stipulates the importance of keeping the councillor/elector ratio preferably within plus or minus 10%, although that is only applicable to districts which contain wards, which Dowerin does not currently.

Dowerin currently has a councillor/elector ratio of 62:1 being 495 electors (as at the 2019 election) to eight councillors. Reducing the number of Councillors to seven would result in a ratio of 71:1 which is within the 10% variance allowed by the LGAB.

The advantages of a reduction in the number of councillors may include:

1. The decision making process may be more effective and efficient if the number of councillors is reduced. It is more timely to ascertain the views of a fewer number of people and decision making may be easier. There is also more scope for team spirit and cooperation amongst a smaller number of people.
2. The cost of maintaining councillors is likely to be reduced.
3. The increase in the ratio of councillors to electors is unlikely to be significant.
4. Consultation with the community can be achieved through a variety of means in addition to individuals and groups contacting their local councillor.
5. A reduction in the number of councillors may result in an increased commitment from those elected reflected in greater interest and participation in Council's affairs.
6. Fewer councillors are more readily identifiable to the community.
7. With legislated training requirements both prior to nomination and within the first 12 months of election, potential candidates may be deterred from nominating for Council.
8. With less offices on Council to fill, there may not be a need for a costly extraordinary election should the number of nominations not match the number of vacant offices on Council.
9. Fewer positions on Council may lead to greater interest in elections with contested elections and those elected obtaining a greater level of support from the community.
10. There is a State-wide trend for reductions in the number of councillors and many local governments have found that fewer councillors works well.

The disadvantages of a reduction in the number of councillors may include:

1. A smaller number of councillors may result in an increased workload and may lessen effectiveness. A demanding role may discourage others from nominating for Council.
2. There is the potential for dominance in the Council by a particular interest group.
3. A reduction in the number of councillors may limit the diversity of interests around the Council table.
4. Opportunities for community participation in Council's affairs may be reduced if there are fewer councillors for the community to contact.
5. A significant increase in the ratio of councillors to electors may place too many demands on councillors.

In considering all the above, perhaps it would be more pertinent to a local government such as Dowerin to consider the longer-term implications of being able to attract the necessary number of interested candidates to nominate for election to Council. This may be particularly true in light of the newly introduced, mandatory training which is required to be undertaken online prior to nomination and, for those successfully elected, the completion of five core modules within the first 12 months of their election. This, in addition to the current legislative, compliance and audit obligations to be adhered to by both Councillors and staff, may result in less candidates being willing to nominate or re-nominate for Council.

In those situations, it would be expected that an extra-ordinary election would need to be conducted. With the restraints on staff time and resources it is not possible for an election to be conducted in-house, hence the WA Electoral Commission would be required to conduct an election, which is both a time consuming and relatively expensive exercise (around \$12,000-\$14,000 per election which is the equivalent of around a 1% rate rise). In addition, conducting an extra-ordinary election is no guarantee that a suitable candidate will nominate and could

essentially result in Council having to conduct two or more election processes to fill all eight vacancies.

Should Council not wish to reduce its level of representation at this time, an alternative may be that should be abovementioned scenario arise without a satisfactory outcome (i.e. all eight positions on Council filled) Council could again consider conducting another review of its representation with those factors taken into account.

Should Council wish to make a recommendation to the LGAB to reduce its level of representation, the changes, if endorsed by the LGAB and agreeable by the Minister, will be published in the Government Gazette and come into effect for the next local government election of October 2021.

Finally, in considering its resolution on this matter, Council should also have regard for the Confidential Item presented to this meeting Behind Closed Doors.

The Officer's Recommendation takes into account the potential for interested and capable candidates nominating for Council in future years, and the significant costs to Council and the community in conducting extra-ordinary elections when the appropriate number of candidates cannot be achieved.

#### Consultation

A mandatory 6 week public notice consultation period began on 28 May 2020 and closed on 13 July 2020. Two submissions were received by the close of the consultation period.

Should Council wish to recommend a reduction in representation numbers, following the Ministers response on such a proposed reduction, a public notice will be issued to update the community of any changes to the Shire of Dowerin's Representation.

Council Budget Workshop 13 July 2020

Senior Management Team

Executive & Governance Officer

#### Policy Implications

Nil

#### 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

Nil

Long Term Financial Plan

Nil

#### Statutory Implications

Clauses 6-12 of Schedule 2.2 of the *Local Government Act 1995* are applicable and state:

6. *Local government with wards to review periodically*

(1) *A local government the district of which is divided into wards is to carry out reviews of –*

(a) *its ward boundaries; and*



(b) the number of offices of councillor for each ward,  
from time to time so that not more than 8 years elapse between successive reviews.

(2) A local government the district of which is not divided into wards may carry out reviews as to –

(a) whether or not the district should be divided into wards; and

(b) if so –

(i) what the ward boundaries should be; and

(ii) the number of offices of councillor there should be for each ward,

from time to time so that not more than 8 years elapse between successive reviews.

(3) A local government is to carry out a review described in subclause (1) or (2) at any time if the Advisory Board requires the local government in writing to do so.

7. Reviews

(1) Before carrying out a review a local government has to give local public notice advising –

(a) that the review is to be carried out; and

(b) that submissions may be made to the local government before a day fixed by the notice, being a day that is not less than 6 weeks after the notice is first given.

(2) In carrying out the review the local government is to consider submissions made to it before the day fixed by the notice.

8. Matters to be considered in respect of wards

Before a local government proposes that an order be made –

(a) to do any of the matters in section 2.2(1), other than discontinuing a ward system;  
or

(b) to specify or change the number of offices of councillor for a ward,

or proposes under clause 4(2) that a submission be rejected, its council is to have regard, where applicable, to –

(c) community of interests; and

(d) physical and topographic features; and

(e) demographic trends; and

(f) economic factors; and

(g) the ratio of councillors to electors in the various wards.

9. Proposal by local government

On completing a review, the local government is to make a report in writing to the Advisory Board and may propose\* to the Board the making of any order under section 2.2(1), 2.3(3) or 2.18(3) it thinks fit.

\* Absolute majority required.

10. Recommendation by Advisory Board

(1) Where under clause 5(b) a local government proposes to the Advisory Board the making of an order under section 2.2(1), 2.3(3) or 2.18(3), and the Board is of the opinion that the proposal is –

(a) one of a minor nature; and

(b) not one about which public submissions need be invited,

the Board, in a written report to the Minister, is to recommend the making of the order but otherwise is to inform the local government accordingly and the local government is to carry out a review.

(2) Where under clause 9 a local government proposes to the Advisory Board the making of an order of a kind referred to in clause 8 that, in the Board's opinion, correctly takes into account the matters referred to in clause 8(c) to (g), the Board, in a written report to the Minister, is to recommend the making of the order.

- (3) *Where a local government proposes to the Advisory Board the making of an order of a kind referred to in clause 8, or that a submission under clause 4(2) be rejected, that, in the Board's opinion, does not correctly take into account the matters referred to in that clause –*

- (a) *the Board may inform the local government accordingly and notify the local government that a proposal that does correctly take those matters into account is to be made within such time as is set out in the notice; and*
- (b) *if the local government does not make a proposal as required by a notice under paragraph (a), the Board may, in a written report to the Minister, recommend\* the making of any order under section 2.2(1), 2.3(3) or 2.18(3) it thinks fit that would correctly take into account those matters.*

*\* Absolute majority required.*

- (4) *Where a local government fails to carry out a review as required by clause 6, the Advisory Board, in a written report to the Minister, may recommend\* the making of any order under section 2.2(1), 2.3(3) or 2.18(3) it thinks fit that would correctly take into account the matters referred to in clause 8.*

*\* Absolute majority required.*

#### 11. *Inquiry by Advisory Board*

- (1) *For the purposes of deciding on the recommendation, if any, it is to make under clause 10(3)(b) or (4), the Advisory Board may carry out any inquiry it thinks necessary.*
- (2) *The Advisory Board may recover the amount of the costs connected with an inquiry under subclause (1) from the local government concerned as if it were for a debt due.*

#### 12. *Minister may accept or reject recommendation*

- (1) *The Minister may accept or reject a recommendation of the Advisory Board made under clause 10.*
- (2) *If the recommendation is accepted the Minister can make a recommendation to the Governor for the making of the appropriate order.*

#### Risk Implications

Risk Profiling Theme	Misconduct
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)	Code of Conduct
Action (Treatment)	Review Code of Conduct
Risk Rating (after treatment)	Adequate

#### Financial Implications

Minimal costs were applicable for advertising the Review which are accommodated within Council's operating expenditure.

Should Council resolve to reduce its level of representation from eight to seven Councillors, the cost of Councillors will reduce by approximately \$5,800 per annum.

### Voting Requirements



Simple Majority




Absolute Majority

### Officer's Recommendation – 11.5

That, in accordance with Schedule 2.2 of the *Local Government Act 1995*, Council:

1. Notes the two public submissions made during the Review of Representation process;
2. Endorses the proposal to reduce the number of Councillors from eight to seven to be effective from the 2021 Ordinary Local Government Elections; and
3. Authorises the Chief Executive Officer to write to the Local Government Advisory Board to seek endorsement of the reduction in Councillors and submission to the Minister for Local Government.

## 11.6 Risk Dashboard Quarterly Report - June 2020

<h1>Governance &amp; Compliance</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
Date:	14 July 2020	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	As above	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Compliance/Risk Management/Reporting	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 11.6A</a> - Risk Dashboard Quarterly Report - June 2020	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

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

### Background

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

Appropriate governance of risk management within the Shire provides:

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

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

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

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

#### Comment

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

Recommendations provided through the independent audit of the financial management systems and supporting report to the Regulation 17 report is included in the profile themes outlining actions and due dates.

As a result of staff responding to the State of Emergency and COVID-19 pandemic, many of the actions within the Risk Dashboard have been deferred. New due dates are detailed where necessary.

Management propose to introduce a new Risk Theme covering Financial Management as with the introduction of the Risk Implications Table (which is directly linked to the Risk Management Framework and the Risk Dashboard) to the agenda templates, it has been identified that some items are not appropriately addressed in the existing Risk Themes. Suitable options will be researched and reported back to the next Audit & Risk Committee, then subsequently Council.

It should be noted that the Audit & Risk Committee are to consider the amendment to its ToR at its meeting scheduled for 10.30am on Tuesday 21 July 2020. If the Committee resolves differently to the Officer's Recommendation it will be tabled at the Council Meeting. The final determination will be reflected as a Committee & Council Resolution in the Minutes.

#### Consultation

Audit & Risk Committee Meeting 21 July 2020

Michael Sparks, Senior Risk Consultant - Risk and Governance Services, LGIS

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

Vanessa Green, 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: 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 the current budget allocations.

## Voting Requirements



Simple Majority



Absolute Majority

## Officer's Recommendation – 11.6

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, Council receives the Risk Dashboard Quarterly Report – June 2020, as presented in Attachment 11.6A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin.



## 12. OFFICER'S REPORTS – WORKS AND ASSETS

Nil items to report.

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

14. Elected Members' Motions

15. Matters Behind Closed Doors

15.1 Council Vacancy

In accordance with Section 5.23(2)(b) of the *Local Government Act 1995*, Council will go Behind Closed Doors to discuss the personal affairs of any person.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 15.1

That, in accordance with Sections 5.23(2)(b) of the *Local Government Act 1995*, Council go Behind Closed Doors.

The matter of Council Vacancy will be discussed and a resolution made.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 15.1A

That, in accordance with Section 5.23(1) of the *Local Government Act 1995*, Council come out from Behind Closed Doors.

The President will read aloud the Council Resolution made Behind Closed Doors. This will be reported in the Minutes.

16. Closure




# MINUTES

## Ordinary Council Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Tuesday 16 June 2020



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16.	<b>Closure</b>	

Shire of Dowerin  
Ordinary Council Meeting  
Tuesday 16 June 2020



**1. Official Opening / Obituaries**

The President welcomed those in attendance and declared the meeting open at 2.00pm.

In opening the meeting, the President and Councillors acknowledged the passing of Mrs Beryl Anne Jackson (nee Couper) with a minute's silence.

**2. Record of Attendance / Apologies / Leave of Absence**

**Councillors:**

Cr DP Hudson	President
Cr AJ Metcalf	Deputy President
Cr LG Hagboom	
Cr LH Holberton	
Cr JC Sewell	
Cr RI Trepp	
Cr BA Ward	

**Staff**

Ms R McCall	Chief Executive Officer
Mr D Davey	Acting Manager Works & Assets
Ms C Delmage	Manager Corporate & Community Services
Ms V Green	Executive & Governance Officer

**Members of the Public:** Nil

**Apologies:** Nil

**Approved Leave of Absence:** Cr JC Chatfield (CMRef 0168)

**3. Public Question Time**

Nil

**4. Disclosure of Interest**

Nil

**5. Applications for Leave of Absence**

Nil

**6. Petitions and Presentations**

Nil

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

7.1 Ordinary Council Meeting held on 19 May 2020

**Attachment 7.1A**

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation/Resolution**

**Moved:** Cr Ward

**Seconded:** Cr Holberton

**0206** That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council confirms the Minutes of the Ordinary Council Meeting held on 19 May 2020, as presented in Attachment 7.1A, are a true and correct record of proceedings.

**CARRIED 7/0**

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

Nil

**9. Announcements by the President Without Discussion**


The President advised Council he had received a phone call relating to the signage at the Arboretum, stating the caller was very appreciative of the works undertaken.

The President also confirmed that he and the CEO attended an AROC meeting yesterday which would be the last meeting attended due to Dowerin's membership ceasing on 30 June 2020. The Shire of Dowerin is joining NEWROC effective from 1 July 2020.



## 10. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

### 10.1 Financial Activity Statements

<div>Corporate &amp; Community Services</div> <div>  <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p> </div>	
<b>Date:</b>	11 June 2020
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Cherie Delmage, Manager Corporate & Community Services
<b>Author:</b>	As above
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation/Financial Management/Reporting/Financial Statements/2019-2020 Monthly Financial Statements
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<a href="#">Attachment 10.1A</a> – Financial Activity Statements

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

For Council to receive the Statement of Financial Activity, which includes the Detailed Schedules, Statement of Financial Position, Current Ratios and Investment Register for the period ending May 2020.

#### Background

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

Regulations 34 & 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 to 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; which reconciles with that reflected in the associated Net Current Position note (Note 3).

### Capital Acquisitions

This report provides year to date budget performance in respect of the capital expenditure activities and their funding sources. Individual project information can be found at Note 13.

### Note 1 – Significant Accounting Policies

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

### Note 2 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 5% or \$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.

### Note 3 – Net Current Funding Position – Statutory Requirement

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

### Note 4 – Cash and Investments

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

### Note 5 – Budget Amendments

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

In accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council reviewed the 2019/20 Budget at its February 2020 meeting and adopted the recommended amendments (CMRef 0138).

The review was extensive and comprehensive with the impact being that the 2019/20 Budget has an anticipated carried forward balance of Nil.

### Note 6 – Receivables

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

### Note 7 – Cash Backed Reserves

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

### Note 8 – Capital Disposals

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

### Note 9 – Rating Information

This note provides details of rates levied during the year.

### Note 10 – Information on Borrowings

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

### Note 11 – Grants and Contributions Received

This note provides information on the operating and non-operating grants received.

### Note 12 – Trust Funds

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

### Note 13 – Capital Acquisitions

This note details the capital expenditure program for the year.

### **Consultation**

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Cherie Delmage, Manager Corporate & Community Services

## Policy Implications

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

## Strategic Implications

### Strategic Community Plan

Community Priority: Our 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: 2 & 3

Reference: L3, L4 & L5

### 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(1) of the *Local Government (Financial Management) Regulations 1996*.

## Risk Implications

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

**Moved:** Cr Trepp


**Seconded:** Cr Ward

**0207**

**That, in accordance with Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996*, Council receives the statutory Financial Activity Statement report for the period ending 31 May 2020 as presented in Attachment 10.1A.**

**CARRIED 7/0**

## 10.2 List of Accounts Paid

<div> <div>Corporate &amp; Community Services</div> <div>  <div> SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY </div> </div> </div>	
<b>Date:</b>	8 June 2020
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Cherie Delmage, Manager Corporate & Community Services
<b>Author:</b>	Jasmine Pietrocola, Accounts Finance Officer
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<a href="#">Attachment 10.2A</a> – List of Accounts Paid

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for May 2020.

### Background

Nil

### Comment

The List of Accounts Paid as presented has been reviewed by the MCCC.

### Consultation

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

Jasmine Pietrocola, Accounts 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 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: 2 & 3

Reference: L3, L4 & L5

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

#### Statutory Implications

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

#### Risk Implications

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

Council would be contravening to the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* if this item was not presented.

#### Financial Implications

Funds expended are in accordance with Council's adopted 2019/20 Budget.

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Holberton

**Seconded:** Cr Trepp

**0208**

**That, in accordance with Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, Council 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 10.2A, and as detailed below:**



List of Accounts Paid - May 2020	
<b>EFT7656 to EFT7714</b>	<b>\$200,491.59</b>
<b>DD10957 &amp; 10964; Superannuation</b>	<b>\$14,231.05</b>
<b>Cheque 10807 to 10814</b>	<b>\$8,613.14</b>
<b>DD10948; NAB Credit Card; April 2020</b>	<b>\$4,602.08</b>
<b>DD10950; Puma Energy Fuel; April 2020</b>	<b>\$596.89</b>
<b>DD130865-130866: Bank Fees</b>	<b>\$200.14</b>
<b>Net Payroll; PPE 13 May 2020</b>	<b>\$57,884.00</b>
<b>Net Payroll; PPE 27 May 2020</b>	<b>\$63,773.99</b>
<b>TOTAL</b>	<b>\$350,392.88</b>

**CARRIED 7/0**

### 10.3 Recalcitrant Rates Debtors – May 2020

Corporate & Community Services		 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY
<b>Date:</b>	5 June 2020	
<b>Location:</b>	Various	
<b>Responsible Officer:</b>	Cherie Delmage, Manager Corporate & Community Services	
<b>Author:</b>	Louise Sequerah – Acting Rates Officer	
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
<b>Sharepoint Reference:</b>	Organisation/Rates and Evaluations/Reporting/2019 Recalcitrant Rates Debtors	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#"><u>Attachment 10.3A</u></a> – Recalcitrant Rates Debtors	

#### Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

#### Summary

The Shire of Dowerin recalcitrant rates debtors report for May 2020 details non-pensioner assessments, not paying on an arrangement, or recently commenced an arrangement, with a previous year's balance of more than \$100.

#### Background

It is considered best practice for Council to have less than 4% of the rates levied outstanding at the end of the financial year.

#### Comment

At its May 2020 Meeting, Council considered the matter of debt recovery action and resolved (CMRef 0204):

***“That the matter of Debt Recovery Action lay on the table while further investigation occurs into other options which may be available”.***

Subsequent to Council's resolution, further investigation has been conducted. This included but was not limited to:

1. Seeking advice from AMPAC Debt Recovery Service on what action can be taken with minimal cost to Council with the best outcome.
2. Emailing fifty-one WA Local Government Rates Officers to seek their knowledge and experience on how these properties can be dealt with instead of enforcing the 3-year rule. Only two Rates Officers responded:
  - a. The Shire of Cunderdin was interested in what advice was received as they have about ten assessments in a similar situation. They are enforcing the 3-year rule on one or two assessments each year as budgeting constraints allow; and
  - b. The Shire of Broome advised they could only see the 3-year rule as being an option.

3. An interested party enquired with the Shire to obtain details of the owners of properties in Minnivale. The person had observed that 4 Dowall Street, Minnivale was passed in at auction and was interested in a private arrangement to purchase the land. Details of all four properties under review were provided to the person.
4. It was suggested by Council, that the Shire contact the property owners to express an interest in purchasing the properties. Consultation with the Senior Legislation Officer at the Department of Local Government, Sport and Cultural Industries is currently being undertaken to ensure the proposal complies with legislative requirements in relation to this situation. If it is legislatively permitted for Council to have a private arrangement with the owners, equity checks would be required to determine if the purchase of the property is more cost effective than implementing the 3-year rule to place the property into Council's name. Further advice on this scenario can be provided at the meeting.

#### Consultation

Louise Sequerah, Acting Rates Officer

Ashlee Banks, Payroll & Finance Officer

Vanessa Green, Executive & Governance Officer

Cherie Delmage, Manager Corporate & Community Services

Lauren Marsh, Senior Account Manager - AMPAC Debt Recovery

Association of Rates Officers

Troy Hancock, Legislation Officer, Department of Local Government, Sports and Cultural Industries

#### Policy Implications

Nil

#### Statutory Implications

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

#### 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: 2 & 3

Reference: L3, L4 & L5

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

#### Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Financial Impact
<b>Risk Description</b>	\$5,001 - \$50,000

<b>Consequence Rating</b>	Moderate (3)
<b>Likelihood Rating</b>	Likely (4)
<b>Risk Matrix Rating</b>	Moderate (8)
<b>Key Controls (in place)</b>	Financial Management Framework; Debt Recovery Procedures; Legislation
<b>Action (Treatment)</b>	Undertake debt recovery as per procedures and legislation
<b>Risk Rating (after treatment)</b>	Effective

#### **Financial Implications**

It is estimated that \$64,122.15 of the outstanding balance will be considered an unrecoverable bad debt.

#### **Voting Requirements**



Simple Majority



Absolute Majority

#### **Officer's Recommendation/Resolution**

**Moved:** Cr Ward


**Seconded:** Cr Holberton

**0209 That Council receives the report of Recalcitrant Rates Debtors, as presented in Attachment 10.3A.**

**CARRIED 7/0**

## 11. OFFICER'S REPORTS - GOVERNANCE AND COMPLIANCE

### 11.1 Policy Manual Review - Proposed Legal Representation for Employees Policy

<h1>Governance &amp; Compliance</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
<b>Date:</b>	3 June 2020	
<b>Location:</b>	Not Applicable	
<b>Responsible Officer:</b>	Rebecca McCall, Chief Executive Officer	
<b>Author:</b>	Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>Sharepoint Reference:</b>	Organisation/Governance/Council Policies	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<u><a href="#">Attachment 11.1A</a></u> - Proposed Legal Representation for Employees Policy	

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents the proposed Legal Representation for Employees Policy to Council for consideration and, if satisfactory, adoption.

#### Background

Council considered this matter at its May 2020 meeting and resolved (CMRef 0196):

***“That the Legal Representation for Employees Policy lay on the table until Council’s June 2020 Meeting enabling the Policy to be referred back to staff for clarification and amendment.”***

Council requested amendments to the proposed policy relating to the removal of delegated authority, a reduction in the applicable dollar amounts as well as clarification on a budget allocation and insurance cover.

Staff have amended the policy to remove the delegation of authority to the CEO which in turn resulted in the deletion of applicable dollar amounts which, it is thought, will allay Council’s concerns in that regard. Further information on the budget allocation and insurance cover is provided in Comment below, hence the matter is presented to Council again.

In today’s society there is an increased risk of legal action being taken or threatened against individual employees whilst performing their official function/role. Employees may require legal advice and representation and expect their local government to provide financial assistance to meet the cost of the advice or representation.

For example, employees may be threatened with legal action when an aggrieved party believes that they will not, or have not, carried out their legislative functions or responsibilities in the correct and appropriate manner. Legal action may also be threatened where it is anticipated that such action will influence a recommendation.



Employees may feel inhibited in undertaking their roles in a full, frank and impartial manner if they do not have an assurance that they are protected from threats and will be given proper legal representation if any legal action is taken against them. Local governments have a legislative duty of care to their employees to provide a safe working environment. Accordingly, it is appropriate and prudent for local governments to assist employees by adopting a policy to fund or partly fund the cost of providing legal representation in appropriate circumstances.

Council adopted Policy 1.13 – Legal Representation for Councillors at its December 2019 meeting (CMRef 0111) and since then work has been progressing on developing a policy applicable to employees.

The proposed policy was developed using the Department of Local Government, Sport & Cultural Industries model policy as a basis and, following amendment subsequent to CMRef 0196, is presented to Council for re-consideration.

#### **Comment**

As mentioned above, the removal of the delegation of authority to the CEO has resulted in no dollar amounts being mentioned in the policy.

This means that in accordance with Clause 5.2(1) of the proposed policy, Council has sole authority to determine the dollar amount applicable to any request for legal representation from an employee (should such a request be made). It is anticipated that, should a request be received, Council would determine the dollar amount on a case by case basis and that it would be subject to quoted estimates provided by the proposed legal counsel. In doing this, Council will also be taking into consideration the necessary budgetary requirements and it is anticipated that an allocation would not necessarily be included in each future budget, but rather Council would authorise unbudgeted expenditure in the amount that it determines at the time, in accordance with Section 6.8 of the *Local Government Act 1995*.

In respect to the insurance cover, clarification was sought from Council's insurers, LGIS, and this is quoted below:

*"With respect to the LGIS Liability policy and cover for the Council itself:*

#### **LGIS LIABILITY POLICY (PUBLIC LIABILITY AND PROFESSIONAL INDEMNITY COVER)**

*This policy provides cover to the Shire of Dowerin for the Council's legal liability to pay compensation to third parties:*

- For bodily injury and/or property damage arising from the activities of the Council (negligence has to be proven)*
- In relation to negligence, error or omissions in providing professional advice/service*

*As for cover for employees where they may become involved in legal proceedings in the performance of their statutory roles and function, as per your proposed policy & clause 5.3 the insurance policy which will potentially come into play is the Shire's management liability policy. To keep it simple or ease of reading/understanding:*

#### **MANAGEMENT LIABILITY**

*The Management Liability policy consists of three coverage sections:*

##### **Councillors & Officers Liability**

*This policy provides cover for individual Councillors and Officers of the Council in respect of claims against them personally, to pay compensation and relevant defence costs for any alleged wrongful acts arising out of their official duties. The current limit of liability under the Shire's policy is \$1,000,000. Excess applicable: \$Nil for Councillors & Officers and \$5,000 where Council reimburses Councillor or Officer.*

##### **Statutory Liability**

*This policy provides cover against fines, costs and expenses to defend innocent breaches of Commonwealth, State and Local Government Acts & Regulations. It covers the Shire's liability to pay a statutory penalty for any actual or alleged, breach of trust, error, omission, misstatement, misleading statement, neglect or breach of duty. The current limit of liability under the Shire's policy is \$2,000,000. Excess applicable: \$1,000 (for Individual) & \$2,000 (for Organisation).*



### **Employment Practices Liability**

*This policy provides cover for the Local Government and individual employees for damages and legal costs incurred in defending claims by employees with respect to breach of contract of employment and other employment related claims. e.g. discrimination, termination, harassment, defamation, breach of employment contract. The current limit of liability under the Shire's policy is \$1,000,000. Excess applicable: \$12,500."*

Clause 5.3 of the proposed policy states:

*"In assessing an application, Council may have regard to any insurance benefits that may be available to the applicant under the Shire's insurance policy or its equivalent."*

As it is possible the insurance cover applicable could vary depending on the nature of the claim or request, it is thought that Council would again consider this on a case by case basis if/when such a claim or request is made. Consideration would need to be given to the cost of the excess applicable vs the likelihood of an insurance claim being approved. This would be determined in consultation with LGIS at the time of initiating a claim or request process.

### **Consultation**

Council Workshop 21 April 2020

Council Meeting 19 May 2020 (CMRef 0196)

### **Policy Implications**

The Policy Manual will be updated accordingly, should Council resolve to adopt the policy.

### **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**

Nil

#### **Long Term Financial Plan**

Nil

### **Statutory Implications**

Section 2.27(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

<b>Risk Profiling Theme</b>	Misconduct
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Code of Conduct
<b>Action (Treatment)</b>	Review Code of Conduct
<b>Risk Rating (after treatment)</b>	Adequate

### Financial Implications

As mentioned above, it is not anticipated that Council would need to make allocations in all future budgets to cover the expense of any legal costs, rather should a request for financial support under the policy be made, an item would be presented to Council to consider the request in line with the policy and, if approved, authorise unbudgeted expenditure in accordance with Section 6.8 of the *Local Government Act 1995*.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution

**Moved:** Cr Metcalf

**Seconded:** Cr Ward

**0210** That, in accordance with Section 2.27(2)(b) of the *Local Government Act 1995*, Council adopts the Legal Representation for Employees Policy, as presented in Attachment 11.1A.

**CARRIED 7/0**

## 11.2 Policy Manual Review – Proposed Attendance at Events & Functions Policy

<h1>Governance &amp; Compliance</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
<b>Date:</b>	28 May 2020	
<b>Location:</b>	Not applicable	
<b>Responsible Officer:</b>	Rebecca McCall, Chief Executive Officer	
<b>Author:</b>	Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>Sharepoint Reference:</b>	Organisation/Governance/Council Policies	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#">Attachment 11.2A</a> – Proposed Policy <a href="#">Attachment 11.2B</a> – DLGSCI Operational Guideline	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the proposed Attendance at Events & Functions Policy to Council for consideration and, if satisfactory, adoption.

### Background

In 2017, a review of the *Local Government Act 1995* (the Act) was announced. On 27 June 2019, the *Local Government Legislation Amendment Act 2019* was passed in Parliament.

The amendments to the Act included a new gifts framework and the requirement for all local governments to develop and publish a policy covering the attendance of the Councillors and the Chief Executive Officer at events. The Department of Local Government, Sport and Cultural Industries (DLGSCI) explained the reasons for change:

*“It is important that council members and CEOs make decisions – and are seen to be making decisions – free from influence.*

*The amendments also recognise that there is a valid role for council members in attending events, but makes this a decision of council in accordance with a published policy.”*

The *Local Government Regulations Amendment (Gifts) Regulations 2019* were gazetted on 18 October 2019 making the requirement for the policy mandatory.

### Comment

The policy must address the provision of tickets to events, payments in respect of attendance and approval of attendance by the local government and criteria for approval.

The policy deals with a Councillor's or CEO's attendance at events as a representative of the Council. Tickets or the invitation to the event must be made to Council directly, not to the Councillor or CEO personally. If a Councillor or CEO attends an event in accordance with the local government's policy, then no conflict of interest arises.

Guidance material to support the development of the policy has been prepared by the DLGSCI and its applicable Operational Guideline is included as an Attachment.

It is noted that Councillors and the Chief Executive Officer rarely receive tickets to attend events or functions, however in respect to the Dowerin Field Days the following applies:

Historically, Councillors and the CEO have been provided free tickets to attend the event. The total value of the tickets is approximately \$50-60 per person. As this is below the threshold specified under the Act, Regulations and this policy, accepting the tickets and attending the event does not constitute a gift, nor does it create a conflict of interest. It is noted that in some instances Councillors attend the Field Days in a volunteer capacity which it is acknowledged is as a community member as opposed to being an official function of their role as a Councillor.

It is also noted that it is historical practice for the Shire Offices to close on the Wednesday of the Field Days enabling staff the option to volunteer their time assisting in the operation of the event. While this may include the CEO, it is understood this volunteering is undertaken in the capacity of a community member as opposed to being an official function of their role as CEO of the organisation. Hence, it will not generally be classified as a gift for the purposes of the policy.

### Consultation

Council Workshop 19 May 2020

Department of Local Government, Sport & Cultural Industries

Rebecca McCall, Chief Executive Officer

### Policy Implications

The Policy Manual will be updated accordingly, should Council resolve to adopt the policy.

### 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

Nil

#### Long Term Financial Plan

Nil

### Statutory Implications

Section 2.27(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.”*

Section 5.90A of the *Local Government Act 1995* is also applicable and states:

**“5.90A. Policy for attendance at events**

- (1) *In this section —*  
**event** includes the following —
- (a) a concert;
  - (b) a conference;
  - (c) a function;
  - (d) a sporting event;
  - (e) an occasion of a kind prescribed for the purposes of this definition.
- (2) *A local government must prepare and adopt\* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —*
- (a) the provision of tickets to events; and
  - (b) payments in respect of attendance; and
  - (c) approval of attendance by the local government and criteria for approval; and
  - (d) any prescribed matter.
- \* Absolute majority required.*
- (3) *A local government may amend\* the policy.*  
*\* Absolute majority required.*
- (4) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- (5) *The CEO must publish an up-to-date version of the policy on the local government’s official website.”*

As indicated above, an Absolute Majority decision of Council is required to adopt the policy.

**Risk Implications**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Management Framework
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications**

Nil

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution

**Moved:** Cr Ward

**Seconded:** Cr Holberton

**O211**

**That, in accordance with Sections 2.27(2)(b) and 5.90A of the *Local Government Act 1995*, Council adopts the Attendance at Events & Functions Policy, as presented in Attachment 11.2A.**

**CARRIED BY ABSOLUTE MAJORITY 7/0**



### 11.3 Policy Manual Review – Policy 4.16 – COVID-19 Financial Hardship Policy

<h2 style="color: red;">Governance &amp; Compliance</h2>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
<b>Date:</b>	4 June 2020	
<b>Location:</b>	Not applicable	
<b>Responsible Officer:</b>	Rebecca McCall, Chief Executive Officer	
<b>Author:</b>	Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>Sharepoint Reference:</b>	Organisation/Governance/Council Policies	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#">Attachment 11.3A</a> – Policy 4.16 – COVID-19 Financial Hardship Policy	

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents a review of Policy 4.16 – COVID-19 Financial Hardship Policy to Council for consideration and, if satisfactory, adoption.

#### Background

Council adopted Policy 4.16 – COVID-19 Financial Hardship Policy at its April 2020 meeting (CMRef 0174).

On 8 May 2020 the Minister for Local Government announced a Ministerial Order, gazetted on the same day, which had the following effect:

1. Residential and small business ratepayers who are suffering financial hardship due to the COVID-19 pandemic will not be charged interest on overdue rates in 2020/21;
2. The maximum interest rate payable by all ratepayers has also been reduced, from a maximum of 11% to a maximum of 8%. This new limit aligns with the Australian Tax Office penalty for overdue payments;
3. Interest on instalments remains at 5.5% if a local government has a Hardship Policy, and to a maximum of 3% if a local government does not have a hardship policy; and
4. If adopting a minimum rate or rate in the dollar no higher than that imposed in 2019/20, there is no need to advertise differential rates with the only requirement being to place a notice on the local government's website.

In addition, the Ministerial Order deals with issues relating to the requirements to hold public meetings, access to information when Council Offices are closed due to the COVID-19 pandemic, and other budgetary matters.

As Council has adopted a Hardship Policy, amendments were required to align with the Ministerial Order. This has been completed and the Policy is included as an Attachment.

## Comment

The effect of the amendments is for ratepayers that have been classified as in Financial Hardship:

1. No Penalty Interest can be charged;
2. No Instalment Interest can be charged;
3. No Instalment Admin Fee can be charged; and
4. No Special Arrangement Admin Fee can be charged.

For ratepayers that have not been classified in Financial Hardship, the following applies:

1. No more than 8% Penalty Interest can be charged;
2. No more than 5.5% Instalment Interest can be charged;
3. An Instalment Admin Fee can be charged, as determined by Council as part of the Budget adoption process; and
4. A Special Arrangement Admin Fee can be charged, as determined by Council as part of the Budget adoption process.

Ratepayers will need to make an application to the Shire to assess whether they are to be classified as in Financial Hardship. This is assessed on a case by case basis with the CEO making the final determination.

## Consultation

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

Louise Sequerah, Acting Rates Officer

## Policy Implications

The Policy Manual will be updated accordingly, should Council resolve to adopt the policy.

## 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

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Section 2.27(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

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Minor (2)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Low (4)
<b>Key Controls (in place)</b>	Nil
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	Adequate

#### Financial Implications

There will be a financial impact to Council so far as a loss of revenue from being able to charge interest and instalment fees, however the amount is unknown as it is dependant on the number of ratepayers who apply, and are deemed to be in hardship, and the specific dollar amounts applicable to their rates assessment, which will likely vary from property to property.

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Metcalf

**Seconded:** Cr Holberton

**0212**

**That, in accordance with Section 2.27(2)(b) of the *Local Government Act 1995*, Council adopts the Policy 4.16 - COVID-19 Financial Hardship Policy, as presented in Attachment 11.3A.**

**CARRIED 7/0**

## 11.4 Policy Manual Review – Policy 4.11 – Purchasing Policy

<h1>Governance &amp; Compliance</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
<b>Date:</b>	4 June 2020	
<b>Location:</b>	Not applicable	
<b>Responsible Officer:</b>	Rebecca McCall, Chief Executive Officer	
<b>Author:</b>	Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>Sharepoint Reference:</b>	Organisation/Governance/Council Policies	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#">Attachment 11.4A</a> – Policy 4.11 – Purchasing Policy	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents a review of Policy 4.11 – Purchasing Policy to Council for consideration and, if satisfactory, adoption.

### Background

As part of its response to the current COVID-19 State of Emergency declared under the *Emergency Management Act 2005* (EM Act), the State Government is effecting a range of legislative amendments. One aspect of local government operations that has been impacted by these amendments is the purchasing framework that regulates the purchase of goods and services.

The *Local Government (Administration) Amendment Regulations 2020* (Amendment Regulations) were published in the Government Gazette on Thursday 9 April 2020.

The key changes to the *Local Government (Functions and General) Regulations 1996* (FG Regulations), which came into effect on 10 April 2020, are:

1. to include a definition of a state of emergency declaration to reflect the EM Act (new FG Regulation 11(1A));
2. to increase the threshold value of contracts required to be advertised for public tender from \$150,000 to \$250,000 (amended FG Regulation 11(1));
3. in addition to exceptions previously provided for in the FG Regulations, tenders now do not have to be publicly invited if:
  - a. the supply of the goods or services is associated with a state of emergency (new FG Regulation 11(2)(aa)); or
  - b. the local government seeks to renew or extend a contract that is to expire within 3 months and the renewal or extension will be for no more than 12 months and the renewal or extension is entered into during the state of emergency (new FG Regulation 11(2)(ja)).

The increase of the tender threshold amount is not limited to a time of a state of emergency and will continue to apply after the current State of Emergency is over.

There is also an amendment relating to indigenous-related purchasing contracts, and to the extension or renewal of current contracts in connection with the state of emergency.

## Comment

Council's current Purchasing Policy makes a number of references to a threshold of \$150,000. The Policy also refers to exceptions in Regulation 11(2) of the FG Regulations. The amended Purchasing Policy has increased these thresholds to \$250,000 and included reference to the new exceptions, in particular the 'emergency' exceptions.

## Consultation

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

## Policy Implications

The Policy Manual will be updated accordingly, should Council resolve to adopt the policy.

## 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

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Section 2.27(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."*

Regulation 11A(1) of the *Local Government Act 1995* is applicable and states:

### ***"11A. Purchasing policies for local governments***

*(1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250 000 or less.*

*(2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).*

*(3) A purchasing policy must make provision in respect of –*

*(a) the form of quotations acceptable; and*



- (ba) *the minimum number of oral quotations and written quotations that must be obtained; and*
- (b) *the recording and retention of written information, or documents, in respect of –*
- (i) *all quotations received; and*
  - (ii) *all purchases made.”*

#### Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Framework
<b>Risk Rating (after treatment)</b>	Adequate

#### Financial Implications

Nil

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Trepp

**Seconded:** Cr Ward

**0213** That, in accordance with Section 2.27(2)(b) of the *Local Government Act 1995*, Council adopts the Policy 4.11 - Purchasing Policy, as presented in Attachment 11.4A.

**CARRIED 7/0**



## 11.5 Delegations Register Review

<h1>Governance &amp; Compliance</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
<b>Date:</b>	5 June 2020	
<b>Location:</b>	Not applicable	
<b>Responsible Officer:</b>	Rebecca McCall, Chief Executive Officer	
<b>Author:</b>	Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>Sharepoint Reference:</b>	Organisation/Governance/Delegations	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#">Attachment 11.5A</a> – Review of Delegation 5.2	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

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

### Background

Council adopted a comprehensive review of its Delegations Register at its May 2020 Meeting (CMRef 0194). As a result of training staff with the intention to bring rates administration in-house it was identified that Delegation 5.2 – Defer, Grant Discounts, Waive or Write Off Debts required amendment due to past practices which were not captured within the delegation.

Subsequently, Delegation 5.2 has been reviewed and is presented to Council for consideration.

### Comment

The proposed amendments to the delegation centre around clarifying the conditions applied to the delegation as well as enabling the Manager of Corporate & Community Services as a sub-delegate. The condition on the sub-delegation enables the efficient administrative management specifically of small balance write-offs (ie amounts under \$5). It is generally not financially viable to recover these small balances hence it is common amongst local governments to include the write-off process as part of their month-end or quarter-end financial procedures.

By including this in the delegation 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

Rebecca McCall, Chief Executive Officer

Cherie Delmage, Manager Corporate & Community Services

Louise Sequerah, Acting Rates Officer

## Policy Implications

Nil

## 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

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Section 6.12 of the *Local Government Act 1995* is applicable and states:

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

- (1) Subject to subsection (2) and any other written law, a local government may –
- (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
  - (b) waive or grant concessions in relation to any amount of money; or
  - (c) write off any amount of money,
- which is owed to the local government.

\* Absolute majority required.

- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.”

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.

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

## Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)

<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Framework
<b>Risk Rating (after treatment)</b>	Adequate

#### Financial Implications

Nil

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation/Resolution


**Moved:** Cr Metcalf

**Seconded:** Cr Ward

**0214** That, in accordance with Sections 5.42, 5.44 and 6.12 of the *Local Government Act 1995*, Council adopts the review of Delegation 5.2 – Defer, Grant Discounts, Waive or Write Off Debts, as presented in Attachment 11.5A.

**CARRIED BY ABSOLUTE MAJORITY 7/0**

## 11.6 Integrated Planning and Reporting - Corporate Business Plan - Quarterly Monitoring Review - May 2020

<h1>Governance &amp; Compliance</h1>		
<b>Date:</b>	9 June 2020	
<b>Location:</b>	Not Applicable	
<b>Responsible Officer:</b>	Rebecca McCall, CEO	
<b>Author:</b>	As Above	
<b>Legislation:</b>	Local Government Act 1995	
<b>SharePoint Reference:</b>	Corporate Management/Reporting/Integrated Planning & Reporting Quarterly Monitoring Review	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<b>Attachment 11.6A</b> - Corporate Business Plan - Quarterly Monitoring Review - May 2020	

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the Integrated Planning & Reporting (IPR) Corporate Business Plan Quarterly Monitoring Review for May 2020 to Council for consideration and, if satisfactory, adoption.

### Background

In 2013 the Shire of Dowerin prepared three components of its first suite of plans to meet the requirements of Western Australia's IPR framework.

Council has the responsibility to make strategic decisions, set policy and direction, provide oversight, and monitoring to ensure the adopted plans are achieved on behalf of its community. The CEO and the Administration's IPR responsibilities are to support Council through:

1. The design of the planning and monitoring processes;
2. Providing Council with the best available information to make decisions;
3. Following through to implement plans with the allocated resources; and
4. Tracking performance and reporting progress to Council.

The IPR planning and monitoring cycle is continuous. The planning cycle requires all local governments to undertake a major strategic review every four years. This meant the Shire of Dowerin's first Strategic Review was undertaken in 2017/18. Council's IPR Suite of Plans includes:

Name of Plan	Month Adopted
Reviewed Strategic Community Plan	Adopted March 2018
Asset Management Plan	Adopted May 2018

Long Term Financial Plan	Adopted May 2018
Reviewed Corporate Business Plan	Adopted March 2019
Reviewed Workforce Plan	Adopted May 2019

#### **Comment**

With the implementation of the IPR Suite of Plans, monitoring is undertaken through the IPR Framework Process Plan outlining Dowerin's Baseline Report to include:

1. Theme;
2. Objective;
3. Outcome;
4. Strategy; and
5. Key Actions.

The Corporate Business Plan Quarterly Monitoring Review – May 2020 is presented to Council for its perusal.

#### **Consultation**

Nil

#### **Policy Implications**

Nil

#### **Statutory Implications**

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

#### **Strategic Implications**

##### **Strategic Community Plan**

Community Priority: Our Leaders

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

Outcome: 3

Reference: L6.2

##### **Asset Management Plan**

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

##### **Long Term Financial Plan**

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

#### **Risk Implications**

The adoption, implementation and monitoring of the IPR Suite of Plans provides a mechanism to:

1. Deliver accountable and measurable outcomes; and
2. Deliver services and manage assets that can sustain the community.

Management of systems with the rigour of process and integrity of data to accurately reflect asset management costs.

#### Financial Implications

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

#### Voting Requirements



Simple Majority



Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Sewell

**Seconded:** Cr Holberton

**0215**

**That, in accordance with Section 5.56(1) of the *Local Government Act 1995*, Council receives the Corporate Business Plan - Quarterly Monitoring Review - May 2020, as presented in Attachment 11.6A.**

**CARRIED 7/0**



## 12. OFFICER'S REPORTS - WORKS AND ASSETS

### 12.1 Plant & Equipment - Loader Repairs

<h1>Works &amp; Assets</h1>		 <p>SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY</p>
<b>Date:</b>	28 May 2020	
<b>Location:</b>	Not Applicable	
<b>Responsible Officer:</b>	Doug Davey, Acting Manager Works & Assets	
<b>Author:</b>	Glen Brigg, Ex-Manager Works & Assets; Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>Sharepoint Reference:</b>	Technical/Asset Management/Service & Maintenance	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	Nil	

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents a proposal to repair the Loader, requiring unbudgeted expenditure, to Council for consideration and, if satisfactory, adoption.

#### Background

Council considered this matter at its May 2020 meeting and resolved (CMRef 0200):

***"That the matter of Plant & Equipment - Considerations for the Loader & Roller lay on the table until Council's June 2020 Meeting to enable further investigations by staff."***

The investigations were a result of new information and options identified by the Acting Manager Works & Assets (AMWA) since the release of the May 2020 agenda which required further investigation.

The AMWA visited Westrac on Friday 22 May 2020 and his subsequent report was emailed to Councillors on Wednesday 27 May 2020. The recommendation of that report was that the Caterpillar 938H Loader be repaired as per the estimate from Westrac, hence the matter is presented to Council again.

#### Comment

From the initial inspection it was evident that overheating of the oil had caused the major failure to the diff and brake components through excessive transporting at a high speed. This in turn started the failure by the collapse of the input shaft bearing.

The cost quoted for the repairs to the loader is detailed in Financial Implications.

## Consultation

Council Meeting 19 May 2020 (CMRef 0200)  
Rebecca McCall, Chief Executive Officer  
Doug Davey, Acting Manager Works & Assets  
Glen Brigg, ex-Manager Works & Assets  
Westrac Service Manager & Technicians

## Policy Implications

Nil

## Statutory Implications

Section 6.8(1)(b) of the *Local Government Act 1995* is applicable and states:

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

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

*\* Absolute majority required.*

- (1a) *In subsection (1) –*

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

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

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

## Strategic Implications

### Strategic Community Plan

Community Priority: Our Infrastructure

Objective: Our infrastructure will drive economic and population growth, be a key enabler of the digital economy and support reliable, efficient service delivery

Outcome: 1

Reference: I2

### Asset Management Plan

The Shire's renewal strategy for plant and equipment is primarily driven through the establishment of optimal replacement triggers. Triggers are typically based upon age and/or usage intervention points. These usually strive to balance cost, safety, reliability and functionality. Renewal projects are listed on a long term works programme and reported within the AMP.

### Long Term Financial Plan

The loader is in the Plant Replacement Program and due to be replaced in 2021/22.

<b>Risk Implications</b>
--------------------------

<b>Risk Profiling Theme</b>	Asset Management Practices
<b>Risk Category</b>	Property (Plant, Equipment, Buildings)
<b>Risk Description</b>	Significant damage requiring internal & external resources to rectify
<b>Consequence Rating</b>	Major (4)
<b>Likelihood Rating</b>	Possible (3)
<b>Risk Matrix Rating</b>	High (12)
<b>Key Controls (in place)</b>	Fleet & Plant Maintenance Program; Plant Replacement Program
<b>Action (Treatment)</b>	Review Asset Management Plan; Review LTFP and link to AMP
<b>Risk Rating (after treatment)</b>	Adequate

<b>Financial Implications</b>
-------------------------------

The quotes received to repair the loader include:

Quote No	Description of Works (Parts & Labour)	Price
Quote 1	Unload machine, inspect and assess for repair works, remove/install rear differential, strip and inspect rear differential	\$5,839
Quote 2	Assemble differential including new parts  Additional works (not yet quoted) will also need to be undertaken as a result of the damage to the rear differential contaminating the axles and brakes: 1. L/H brake disks need to be replaced 2. R/H brake disks and plates need to be replaced 3. Re-assemble rear axle group 4. Install into the machine 5. Bleed brakes and test the machine	\$28,450
Quote 3	Additional works to bring machine up to operating standard including repair coolant leak, replace back up alarm, fix cracked windscreen, manufacture ripper hose, re-seal tilt cylinder, repair dogbone and bucket pins, replace front drive shaft centre bearing, replace cracked mirrors and lights, inspect and quote on leaking aircon compressor	\$18,719
<b>TOTAL</b>		<b>\$53,008</b>

There are no funds in the 2019/20 Budget for this purpose. It is recommended funds are re-allocated from GL: 25332 POC - External Parts & Repairs.

To purchase a new loader an estimated cost (depending on the final brand and specifications chosen) would be around \$300,000.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution

**Moved:** Cr Hagboom

**Seconded:** Cr Sewell

**0216**

**That, in accordance with Section 6.8(1)(b) of the *Local Government Act 1995*, Council authorises:**

- 1. The expenditure of up to \$53,008 on required repairs to the Caterpillar 938H Loader; Asset No: 2012-011 from GL: 25332 POC - External Parts & Repairs; and**
- 2. The transfer of up to \$53,008 from the Shire of Dowerin Plant Reserve to the Shire of Dowerin Municipal Bank Account as part of its end of financial year transactions.**

**CARRIED BY ABSOLUTE MAJORITY 7/0**

**13. Urgent Business Approved by the Person Presiding or by Decision**

Nil

**14. Elected Members' Motions**

Nil

**15. Matters Behind Closed Doors**

**15.1 Disposal of Property - D2020-01 - Anderson Street, Dowerin**

In accordance with Section 5.23(2)(c) of the *Local Government Act 1995*, Council will go Behind Closed Doors to discuss a contract which may be entered into by the local government.

**15.2 Staff - Appointment - Manager Works & Assets**

In accordance with Sections 5.23(2)(a) and 5.23(2)(c) of the *Local Government Act 1995*, Council will go Behind Closed Doors to discuss a matter affecting an employee and a contract which may be entered into by the local government.

**15.3 Tender T2020-01 - Acceptance of Tender Submissions**

In accordance with Sections 5.23(2)(e) and 5.23(2)(c) of the *Local Government Act 1995*, Council will go Behind Closed Doors to discuss a matter that if disclosed, would reveal information that has a commercial value to a person and a contract which may be entered into by the local government.

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation/Resolution**

**Moved:** Cr Sewell

**Seconded:** Cr Metcalf

**0217 That, in accordance with Sections 5.23(2)(a) and 5.23(2)(e) of the *Local Government Act 1995*, Council go Behind Closed Doors.**

**CARRIED 7/0**

2.43pm – Council went Behind Closed Doors.

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation/Resolution**

**Moved:** Cr Metcalf

**Seconded:** Cr Trepp

**0218 That, in accordance with Section 5.23(1) of the *Local Government Act 1995*, Council come out from Behind Closed Doors.**

**CARRIED 7/0**

3.10pm – Council came out from Behind Closed Doors.



### 15.1 Disposal of Property – D2020-01 – 16 Anderson Street, Dowerin

#### Voting Requirements

☒ Simple Majority ☐ Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Trepp **Seconded:** Cr Hagboom

**0219** That, in accordance with Section 3.58(2)(b) of the *Local Government Act 1995*, Council notes the actions of the President and Chief Executive Officer in accepting the revised offer of \$90,000 for 16 Anderson Street, Dowerin in accordance with CMRef 0203 and authorises the Chief Executive Officer to execute the Contract of Sale.

CARRIED 7/0

### 15.2 Staff – Appointment – Manager Works & Assets

#### Voting Requirements

☒ Simple Majority ☐ Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Hagboom **Seconded:** Cr Ward

**0220** That, in accordance with Sections 5.37 and 5.39 of the *Local Government Act 1995*, Council accepts the appointment of Mr Les Vidovich to the position of Manager Works & Assets.

CARRIED 7/0

### 15.3 Tender T2020-01 – Acceptance of Tender Submissions

#### Voting Requirements

☒ Simple Majority ☐ Absolute Majority

#### Officer's Recommendation/Resolution

**Moved:** Cr Metcalf **Seconded:** Cr Holberton

**0221** That:

1. In accordance with Regulation 18(4) of the *Local Government (Functions & General) Regulations 1996*, Council accepts the Tender submitted by GHD Pty Ltd (ABN 39 008 488 373) for Tender T2020-01 – Provision of Project Management Services in Relation to Storm Damage Reinstatement Works (AGRN 903) in the amount of \$242,292 including GST as the most advantageous tender to form a Contract; and
2. In accordance with Regulation 20(1) of the *Local Government (Functions & General) Regulations 1996*, Council delegates the formation of the Contract to the Chief Executive Officer, subject to any variations (of a minor nature) prior to entry to the Contract.

CARRIED 7/0

### 16. Closure

There being no further business the President thanked those in attendance and declared the meeting closed at 3.12pm.



**SHIRE OF DOWERIN**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 30 June 2020**

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

**TABLE OF CONTENTS**

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions & Capital Funding

Note 1        Significant Accounting Policies

Note 2        Explanation of Material Variances

Note 3        Net Current Funding Position

Note 4        Cash and Investments

Note 5        Budget Amendments

Note 6        Receivables

Note 7        Cash Backed Reserves

Note 8        Capital Disposals

Note 9        Rating Information

Note 10       Information on Borrowings

Note 11       Non operating Grants and Contributions

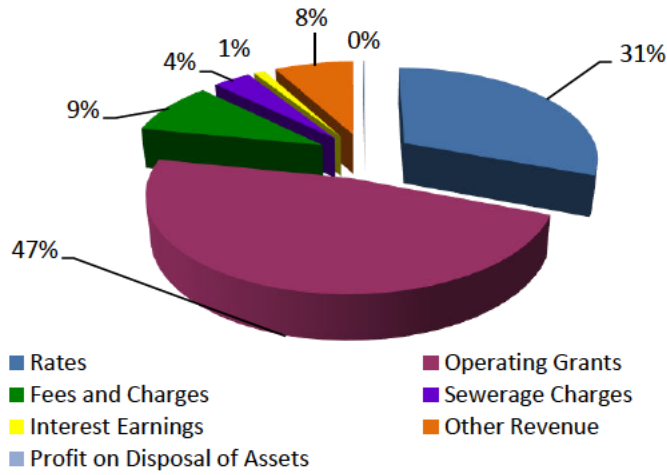
Note 12       Trust

Note 13       Details of Capital Acquisitions

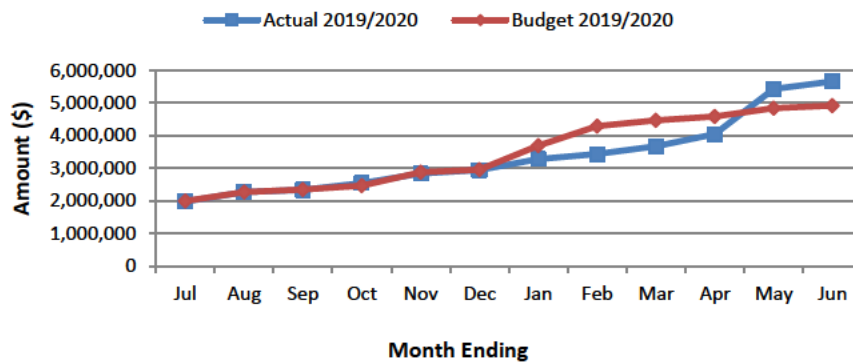
These accounts are based on the data in the Shire's Financial system at preparation date.  
Finalisation of the accounts for Annual reporting may change the result reported.

**SHIRE OF DOWERIN**  
**Information Summary**  
**For the Period Ended 30 June 2020**

**Operating Income**

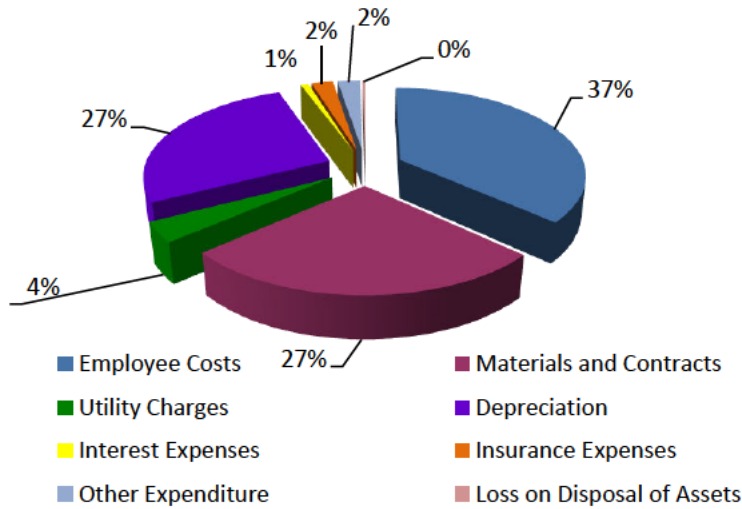


**Budget Operating Income -v- YTD Actual**  
**Refer Note 2**

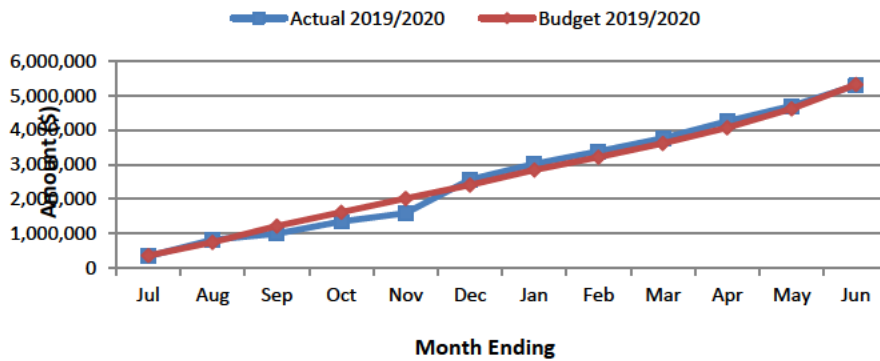


**SHIRE OF DOWERIN**  
**Information Summary**  
**For the Period Ended 30 June 2020**

**Operating Expenditure**



**Budget Operating Expenditure -v- YTD Actual**  
**Refer Note 2**



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

**SHIRE OF DOWERIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 June 2020**

	Note	Original Annual Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	716,124	587,683	587,683	587,683	0	0%	
<b>Revenue from operating activities</b>								
Rates	9	1,352,400	1,356,400	1,356,400	1,402,771	46,371	3%	
Operating Grants, Subsidies and Contributions	11	1,280,432	1,378,659	1,378,659	2,158,010	779,351	57%	⊕
Fees and Charges		389,412	418,912	418,912	418,196	(716)	(0%)	
Sewerage Charges		156,000	156,000	156,000	168,495	12,495	8%	⊕
Interest Earnings		84,205	48,205	48,205	48,860	655	1%	
Other Revenue		272,092	337,876	337,876	354,323	16,447	5%	
Profit on Disposal of Assets		80,050	47,286	47,286	5,786	(41,500)	(88%)	⊖
		<b>3,614,591</b>	<b>3,743,338</b>	<b>3,743,338</b>	<b>4,556,441</b>	<b>813,103</b>		
<b>Expenditure from operating activities</b>								
Employee Costs		(1,825,508)	(2,057,953)	(2,057,953)	(1,946,065)	111,888	5%	⊕
Materials and Contracts		(1,219,490)	(1,524,145)	(1,524,145)	(1,426,847)	97,298	6%	⊕
Utility Charges		(140,700)	(148,150)	(148,150)	(193,165)	(45,015)	(30%)	⊖
Depreciation on Non-Current Assets		(1,271,795)	(1,271,795)	(1,271,795)	(1,433,597)	(161,802)	(13%)	⊖
Interest Expenses		(51,162)	(46,162)	(46,162)	(43,803)	2,359	5%	
Insurance Expenses		(91,375)	(119,919)	(119,919)	(118,022)	1,897	2%	
Other Expenditure		(82,770)	(135,503)	(135,503)	(124,048)	11,455	8%	⊕
Loss on Disposal of Assets		(9,000)	(18,274)	(18,274)	(11,517)	6,757	37%	
		<b>(4,691,800)</b>	<b>(5,321,901)</b>	<b>(5,321,901)</b>	<b>(5,297,062)</b>	<b>24,838</b>		
<b>Operating activities excluded from budget</b>								
Add back Depreciation		1,271,795	1,271,795	1,271,795	1,433,597	161,802	13%	⊖
Adjust (Profit)/Loss on Asset Disposal	8	(71,050)	(29,012)	(29,012)	5,731	34,743	(120%)	
Movement in Deferred Pensioner		0	0	0	0	0		
Movement in Leave Reserve		0	0	0	832	832		
Movement in Accruals		0	42,690	42,690	0	(42,690)		
		<b>1,200,745</b>	<b>1,285,473</b>	<b>1,285,473</b>	<b>1,440,160</b>	<b>154,687</b>		
<b>Amount attributable to operating activities</b>		<b>839,660</b>	<b>294,593</b>	<b>294,593</b>	<b>1,287,222</b>	<b>992,628</b>		
<b>Investing activities</b>								
Non-operating grants & contributions	11	1,301,106	1,298,606	1,298,606	1,104,342	(194,264)	(15%)	⊖
Proceeds from Disposal of Assets	8	576,000	265,496	265,496	99,223	(166,273)	(63%)	⊖
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(55,000)	(36,010)	(36,010)	(36,010)	0	(0%)	
Infrastructure Assets - Roads	13	(1,390,480)	(1,390,480)	(1,390,480)	(1,170,957)	219,523	(16%)	⊕
Infrastructure Assets - Footpaths	13	(70,000)	(70,000)	(70,000)	(69,658)	342	(0%)	
Infrastructure Assets - Other	13	(275,000)	(125,000)	(125,000)	(54,495)	70,505	(56%)	
Plant and Equipment	13	(841,000)	(463,000)	(463,000)	(462,539)	461	(0%)	
Furniture and Equipment	13	(12,000)	(12,000)	(12,000)	(11,049)	951	(8%)	
<b>Amount attributable to investing activities</b>		<b>(766,374)</b>	<b>(532,388)</b>	<b>(532,388)</b>	<b>(601,144)</b>	<b>(68,756)</b>		
<b>Financing Activities</b>								
Proceeds from New Debentures	10	87,500	87,500	87,500	50,000	(37,500)	(43%)	⊖
Self-Supporting Loan Principal	10	12,567	12,567	12,567	12,567	0	0%	
Transfer from Reserves	7	281,716	1,116,153	1,116,153	1,116,153	0	0%	
Repayment of Debentures	10	(141,045)	(141,045)	(141,045)	(142,042)	(997)	(1%)	
Transfer to Reserves	7	(327,900)	(837,380)	(837,380)	(720,364)	117,016	14%	⊕
<b>Amount attributable to financing activities</b>		<b>(87,162)</b>	<b>237,795</b>	<b>237,795</b>	<b>316,314</b>	<b>78,519</b>		
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(13,876)</b>	<b>0</b>	<b>0</b>	<b>1,002,393</b>	<b>1,002,393</b>		⊕

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

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

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



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

**SHIRE OF DOWERIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 June 2020**

	Note	Original Annual Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	716,124	587,683	587,683	587,683	0	0%	
<b>Revenue from operating activities</b>								
Governance		0	0	0	323	323		
General Purpose Funding - Rates	9	1,352,400	1,356,400	1,356,400	1,402,771	46,371	3%	
General Purpose Funding - Other		890,060	825,688	825,688	1,585,104	759,416	92%	⊕
Law, Order and Public Safety		61,922	64,922	64,922	65,808	886	1%	
Health		2,600	2,600	2,600	0	(2,600)	(100%)	
Education and Welfare		466,192	432,342	432,342	550,413	118,071	27%	⊕
Housing		178,812	168,812	168,812	136,805	(32,007)	(19%)	⊖
Community Amenities		265,400	266,900	266,900	272,230	5,330	2%	
Recreation and Culture		80,450	81,590	81,590	82,549	959	1%	
Transport		160,350	300,586	300,586	152,989	(147,597)	(49%)	
Economic Services		76,905	127,405	127,405	152,562	25,157	20%	⊕
Other Property and Services		79,500	116,093	116,093	154,887	38,794	33%	⊕
		<b>3,614,591</b>	<b>3,743,338</b>	<b>3,743,338</b>	<b>4,556,441</b>	<b>813,103</b>		
<b>Expenditure from operating activities</b>								
Governance		(642,064)	(612,223)	(612,223)	(570,719)	41,504	7%	⊕
General Purpose Funding		(177,297)	(165,240)	(165,240)	(146,542)	18,698	11%	⊕
Law, Order and Public Safety		(126,220)	(178,220)	(178,220)	(184,569)	(6,349)	(4%)	
Health		(54,836)	(47,836)	(47,836)	(41,462)	6,374	13%	
Education and Welfare		(489,908)	(453,085)	(453,085)	(499,106)	(46,021)	(10%)	⊖
Housing		(75,455)	(94,845)	(94,845)	(175,161)	(80,316)	(85%)	⊖
Community Amenities		(402,540)	(367,990)	(367,990)	(367,426)	564	0%	
Recreation and Culture		(977,970)	(1,023,350)	(1,023,350)	(1,024,584)	(1,234)	(0%)	
Transport		(1,341,321)	(1,902,102)	(1,902,102)	(1,756,998)	145,104	8%	⊕
Economic Services		(396,556)	(394,103)	(394,103)	(414,058)	(19,955)	(5%)	⊖
Other Property and Services		(7,633)	(82,907)	(82,907)	(116,437)	(33,530)	(40%)	⊖
		<b>(4,691,800)</b>	<b>(5,321,901)</b>	<b>(5,321,901)</b>	<b>(5,297,062)</b>	<b>24,838</b>		
<b>Operating activities excluded from budget</b>								
Add back Depreciation		1,271,795	1,271,795	1,271,795	1,433,597	161,802	13%	⊖
Adjust (Profit)/Loss on Asset Disposal	8	(71,050)	(29,012)	(29,012)	5,731	34,743	(120%)	
Movement in Deferred Pensioner		0	0	0	0	0		
Movement in Leave Reserve		0	0	0	832	832		
Movement in Accruals		0	42,690	42,690	0	(42,690)	(1)	
		<b>1,200,745</b>	<b>1,285,473</b>	<b>1,285,473</b>	<b>1,440,160</b>	<b>197,377</b>	<b>(12%)</b>	
<b>Amount attributable to operating activities</b>		<b>839,660</b>	<b>294,593</b>	<b>294,593</b>	<b>1,287,222</b>	<b>1,035,318</b>		
<b>Investing Activities</b>								
Non-operating grants & Contributions	11	1,301,106	1,298,606	1,298,606	1,104,342	(194,264)	(15%)	⊖
Proceeds from Disposal of Assets	8	576,000	265,496	265,496	99,223	(166,273)	(63%)	⊖
Land and Buildings	13	(55,000)	(36,010)	(36,010)	(36,010)	0	(0%)	
Infrastructure Assets - Roads	13	(1,390,480)	(1,390,480)	(1,390,480)	(1,170,957)	219,523	(16%)	
Infrastructure Assets - Footpaths	13	(70,000)	(70,000)	(70,000)	(69,658)	342	(0%)	
Infrastructure Assets - Other	13	(275,000)	(125,000)	(125,000)	(54,495)	70,505	(56%)	
Plant and Equipment	13	(841,000)	(463,000)	(463,000)	(462,539)	461	(0%)	
Furniture and Equipment	13	(12,000)	(12,000)	(12,000)	(11,049)	951	(8%)	
<b>Amount attributable to investing activities</b>		<b>(766,374)</b>	<b>(532,388)</b>	<b>(532,388)</b>	<b>(601,144)</b>	<b>(68,756)</b>		
<b>Financing Activities</b>								
Proceeds from New Debentures	10	87,500	87,500	87,500	50,000	(37,500)	(43%)	⊖
Self-Supporting Loan Principal	10	12,567	12,567	12,567	12,567	0	0%	
Transfer from Reserves	7	281,716	1,116,153	1,116,153	1,116,153	0	0%	
Repayment of Debentures	10	(141,045)	(141,045)	(141,045)	(142,042)	(997)	(1%)	
Transfer to Reserves	7	(327,900)	(837,380)	(837,380)	(720,364)	117,016	14%	⊕
<b>Amount attributable to financing activities</b>		<b>(87,162)</b>	<b>237,795</b>	<b>237,795</b>	<b>316,314</b>	<b>78,519</b>		
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(13,876)</b>	<b>0</b>	<b>0</b>	<b>1,002,393</b>	<b>1,002,393</b>		⊕

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

**SHIRE OF DOWERIN**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 30 June 2020**

**Capital Acquisitions**

	Note	Original Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	13	36,010		36,010
Infrastructure Assets - Roads	13	1,390,480		1,170,957
Infrastructure Assets - Public Facilities	13	0		0
Infrastructure Assets - Footpaths	13	70,000		69,658
Infrastructure Assets - Other	13	125,000		54,495
Heritage Assets	13	0		0
Plant and Equipment	13	463,000		462,539
Furniture and Equipment	13	12,000		11,049
		2,096,490		1,804,708
<b>Capital acquisitions funded by:</b>				
Capital Grants and Contributions	10	1,298,606	62%	1,104,342
Borrowings	9	87,500	4%	50,000
Other (Disposals & C/Fwd)		834,000	40%	98,901
Council contribution - Cash Backed Reserves	7	0	0%	0
<b>Council contribution - operations</b>		(123,616)	-6%	551,466
<b>Capital Funding Total</b>		<b>2,096,490</b>	<b>100%</b>	<b>1,804,708</b>



**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 1: Significant Accounting Policies**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

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

**(b) The Local Government Reporting Entity**

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

**(h) Inventories**

**General**

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

**Land Held for Resale**

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

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 1: Significant Accounting Policies**

**(i) Fixed Assets**

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

**(j) Depreciation of Non-Current Assets**

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

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

<b>Asset</b>	<b>Years</b>
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Tools	5 to 15 years
Plant and equipment	
Roads and streets	not depreciated
Formation	50 years
Pavement	
Bridges	20 years
Kerbing	25 years
Footpaths	
Other Infrastructure	not depreciated
Parks & Ovals Infrastructure	50 years
Drainage Infrastructure	12 years
Wastewater infrastructure	

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

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

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

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 1: Significant Accounting Policies**

**(n) Provisions**

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

**(o) Current and Non-Current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 30 JUNE 2020**

**STATUTORY REPORTING PROGRAMS**

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

**OBJECTIVE**

**GOVERNANCE**

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

**ACTIVITIES**

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

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food premises and food control.

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Provision and maintenance of all Shire responsible housing.

**COMMUNITY AMENITIES**

To provide necessary services as required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**



To monitor and control Council's overheads operating accounts.

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

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2020

**Note 2: Explanation of Material Variances**

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

-  More Revenue OR Less Expenditure  
 Less Revenue OR More Expenditure

Reporting Program	Var. \$	Var. %	Var.	Timing / Permanent	Explanation of Variance
<b>Operating Income</b>	\$	%			
Governance	323				
General Purpose Funding - Rates	46,371	3%			
General Purpose Funding - Other	759,416	92%	+	Permanent	50% payment of 2020/2021 advanced into current year
Law, Order and Public Safety	886	1%			
Health	(2,600)	(100%)			
Education and Welfare	118,071	27%	+	Permanent	Home Care Package Funding higher than budget; offset by higher expenditure
Housing	(32,007)	(19%)	-	Timing	16 & 18 Anderson Street properties not sold in financial year; loss of profit
Community Amenities	5,330	2%			
Recreation and Culture	959	1%			
Transport	(147,597)	(49%)			
Economic Services	25,157	20%	+	Permanent	STA income higher than YTD budget.
Other Property and Services	38,794	33%	+	Permanent	Relates to STA water corporation refund
<b>Operating Expense</b>	\$	%			
Governance	41,504	7%	+	Permanent	Wages, employee costs & conference costs under budget
General Purpose Funding	18,698	11%	+	Permanent	Rates employee costs under budget
Law, Order and Public Safety	(6,349)	(4%)			
Health	6,374	13%			
Education and Welfare	(46,021)	(10%)	-	Permanent	Home Care Package Funding expenditure than budget; offset by higher funding
Housing	(80,316)	(85%)	-	Permanent	Building depreciation incorrectly budgeted; no cash impact on Shire operations.
Community Amenities	564	0%			
Recreation and Culture	(1,234)	(0%)			
Transport	145,104	8%	+	Permanent	Road maintenance & flood damage under ; staff housing allocation no budget impact
Economic Services	(19,955)	(5%)	-	Timing	Admin recovery overheads are \$18k higher than budget; no impact on budget
Other Property and Services	(33,530)	(40%)	-	Permanent	Allocations & Depreciation; no impact on budget
<b>Operating activities excluded from budget</b>					
Depreciation	(161,802)	13%	-	Permanent	Depreciation higher than YTD budget; depreciation rates will be reviewed with EOFY processes & for FY21 Budget; no cash impact on Shire operations
Adjust (Profit)/Loss on Asset Disposal	34,743	(120%)			
Movement in Leave Reserve	832				
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(194,264)	(15%)	-	Timing	RRG & RTR not fully claimed
<b>Capital Expenses</b>					<i>Refer to Note 13 For detail</i>
Land and Buildings	0	(0%)			
Infrastructure - Roads	219,523	(16%)	+	Timing	Capital projects still underway
Infrastructure - Public Facilities	0				
Infrastructure - Footpaths	342	(0%)			
Infrastructure Assets - Other	70,505	(56%)			
Plant and Equipment	461	(0%)			
Furniture and Equipment	951	(8%)			
<b>Financing</b>					
Proceeds from New Debentures	(37,500)	(0)	-	Permanent	DEM Entry Statement Loan
Proceeds from Advances	0				
Self-Supporting Loan Principal	0				
Transfer from Reserves	0	0%			
Advances to Community Groups	0				
<b>Opening Funding Surplus(Deficit)</b>	0	0%			

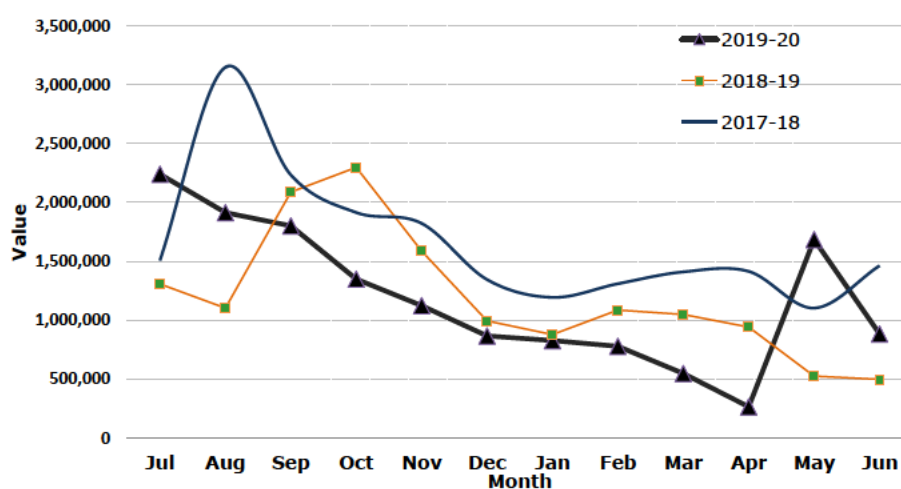
**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2020

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Actual Closing	Current
	Note	30 June 2019	30 Jun 2020
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted	2	843,768	951,907
Bonds and Deposits held	12	12,061	11,661
Cash Restricted - Conditions over Grants	11	0	
Cash Restricted	2	2,245,469	1,849,680
Receivables - Rates	6	75,356	93,176
Receivables - Other		145,141	179,583
Loans receivable; ATO		43,012	75,908
Inventories		11,163	3,049
		<b>3,375,970</b>	<b>3,164,965</b>
<b>Less: Current Liabilities</b>			
Payables		(357,423)	(186,558)
Bonds and Deposits held		(12,061)	(11,661)
Current Borrowings		(145,042)	(3,000)
Provisions		(217,392)	(172,135)
		<b>(731,917)</b>	<b>(373,354)</b>
<b>Net Current Assets</b>		<b>2,644,053</b>	<b>2,791,610</b>
Less: Cash Reserves	7	(2,245,469)	(1,849,680)
Less : Adjustment		178	185
Plus: Current Borrowings included in Budget		132,290	2,815
Plus : Liabilities funded by Cash Backed Reserves		56,632	57,464
<b>Net Current Funding Position</b>		<b>587,683</b>	<b>1,002,393</b>

**Note 3 - Liquidity Over the Year**



Cash Restricted includes Cash Backed Reserves, and is excluded from this calculation

Unrestricted cash includes commitments to projects

**Current Ratio equals 1:1.47**

This means that for every \$1.00 of liability Council has \$1.47 of Current assets available to cover current debt



**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) <b>Cash on Hand (Floats)</b>	700			700			
(b) <b>Cash Deposits</b>							
Municipal Bank Account	1,104,479			1,104,479	NAB	Variable	At Call
Cash Maximiser	100,139			100,139	NAB	Variable	At Call
Trust Bank Account			0		NAB	Variable	At Call
(c) <b>Term Deposits</b>							
95-525-1072		1,851,072		1,851,072	NAB	0.55%	26-Dec-20
	<b>1,205,318</b>	<b>1,851,072</b>	<b>0</b>	<b>3,056,390</b>			

**Comments/Notes - Investments**

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 5  
BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Amendments to original budget since budget adoption. Surplus/(Deficit)</b>				\$			\$	\$	\$
	<b>Budget Adoption</b>		Closing Budget Surplus(Deficit)						(13,876)
			Opening Surplus(Deficit)		716,124	587,683		(128,441)	(142,317)
20428	MEMBERS - Election Expenses	OCM240919; 0043	Operating Expenses		(14,000)	(9,000)	5,000		(137,317)
20540	GOV Other; Advertising	OCM240919; 0043	Operating Expenses		0	(2,500)		(2,500)	(139,817)
25840	ADMIN O/HEADS; Advertising	OCM240919; 0043	Operating Expenses		0	(2,500)		(2,500)	(142,317)
30102	RATES; Interim Rates	OCM180220; 0138	Rates		0	4,000	4,000		(138,317)
30103	RATES; Instalment Administration Fee	OCM180220; 0138	Operating Revenue		5,000	3,000		(2,000)	(140,317)
30110	RATES; Ex-Gratia Rates (CBH, etc.)	OCM180220; 0138	Operating Revenue		34,200	46,601	12,401		(127,916)
30112	RATES; Instalment Interest Received	OCM180220; 0138	Operating Revenue		1,000	4,000	3,000		(124,916)
20100	RATES; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(67,190)	(52,000)	15,190		(109,726)
20185	RATES; Legal Expenses	OCM180220; 0138	Operating Expenses		(5,000)	0	5,000		(104,726)
20114	RATES; Debt Collection Expenses	OCM180220; 0138	Operating Expenses		0	(8,000)		(8,000)	(112,726)
20311	GPF Other; Govt. Guarantee Fees	OCM180220; 0138	Operating Expenses		(5,000)	0	5,000		(107,726)
20312	GPF Other; Bank Fees and Charges	OCM180220; 0138	Operating Expenses		(10,000)	(15,133)		(5,133)	(112,859)
30311	GPF Other; Financial Assistance Grant - Roads	OCM180220; 0138	Operating Revenue		303,574	257,167		(46,407)	(159,266)
30310	GPF Other; Financial Assistance Grant - General	OCM180220; 0138	Operating Revenue		457,286	464,920	7,634		(151,632)
30346	GPF Other; Interest Earned - Municipal Funds	OCM180220; 0138	Operating Revenue		14,000	5,000		(9,000)	(160,632)
20428	MEMBERS - Election Expenses	OCM180220; 0138	Operating Expenses		(9,000)	(4,257)	4,743		(155,889)
20414	MEMBERS - Members Travel & Accommodation Expenses	OCM180220; 0138	Operating Expenses		(2,000)	0	2,000		(153,889)
20441	MEMBERS - Subscriptions & Publications	OCM180220; 0138	Operating Expenses		(22,000)	(30,000)		(8,000)	(161,889)
20452	MEMBERS - Consultants	OCM180220; 0138	Operating Expenses		(2,500)	0	2,500		(159,389)
20500	GOV Other; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(219,924)	(209,924)	10,000		(149,389)
20502	GOV Other; Employee Costs - Workers Comp Premiums	OCM180220; 0138	Operating Expenses		(6,000)	(2,631)	3,369		(146,020)
20530	GOV Other; Insurance	OCM180220; 0138	Operating Expenses		0	(7,271)		(7,271)	(153,291)
20552	GOV Other; Consultants - Regulation & Compliance	OCM180220; 0138	Operating Expenses		(68,000)	(48,000)	20,000		(133,291)
20787	ANIMAL; Other Expenditure	OCM180220; 0138	Operating Expenses		0	(2,000)		(2,000)	(135,291)
30721	ANIMAL; Animal Registration Fees	OCM180220; 0138	Operating Revenue		5,000	3,000		(2,000)	(137,291)
21423	HEALTH ADMIN; Contract EHO	OCM180220; 0138	Operating Expenses		(15,000)	(8,000)	7,000		(130,291)
28255	YOUTH; Programs	OCM180220; 0138	Operating Expenses		(47,150)	(15,000)	32,150		(98,141)
38200	YOUTH; Contributions & Donations	OCM180220; 0138	Operating Revenue		15,850	0		(15,850)	(113,991)
38210	YOUTH; Grant Funding	OCM180220; 0138	Operating Revenue		23,000	5,000		(18,000)	(131,991)
28102	CDCC; Employee Costs - Workers Comp Premiums	OCM180220; 0138	Operating Expenses		(2,148)	0	2,148		(129,843)
28188	CDCC; Building Operations	OCM180220; 0138	Operating Expenses		(9,025)	(6,000)	3,025		(126,818)
28189	CDCC; Building Maintenance	OCM180220; 0138	Operating Expenses		(7,800)	(5,000)	2,800		(124,018)
28003	DHC; Employee Costs - Uniforms	OCM180220; 0138	Operating Expenses		(3,300)	(1,300)	2,000		(122,018)
28004	DHC; Employee Costs - Training and Development	OCM180220; 0138	Operating Expenses		(3,000)	(5,000)		(2,000)	(124,018)
28009	DHC; Employee Costs - Travel and Accommodation	OCM180220; 0138	Operating Expenses		(5,500)	0	5,500		(118,518)
28010	DHC; Employee Costs - Motor Vehicle Expenses	OCM180220; 0138	Operating Expenses		(5,000)	(8,000)		(3,000)	(121,518)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 5  
BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Amendments to original budget since budget adoption. Surplus/(Deficit)</b>				\$			\$	\$	\$
	<b>Budget Adoption</b>		Closing Budget Surplus(Deficit)						(13,876)
			Opening Surplus(Deficit)		716,124	587,683		(128,441)	(142,317)
28022	DHC; Telecommunications	OCM180220; 0138	Operating Expenses		0	(3,000)		(3,000)	(124,518)
28088	DHC; Building Operations	OCM180220; 0138	Operating Expenses		(6,700)	(12,000)		(5,300)	(129,818)
22264	OTHER ED & WEL; Seniors Programs	OCM180220; 0138	Operating Expenses		(4,000)	(1,500)	2,500		(127,318)
32320	STAFF HOUSE; Staff Rental Charges	OCM180220; 0138	Operating Revenue		35,000	25,000		(10,000)	(137,318)
22388	STAFF HOUSE; Staff House Building Operations	OCM180220; 0138	Operating Expenses		(7,400)	(35,000)		(27,600)	(164,918)
22389	STAFF HOUSE; Staff House Building Maintenance	OCM180220; 0138	Operating Expenses		(84,186)	(48,176)	36,010		(128,908)
42310	STAFF HOUSE; Building (Capital)	OCM180220; 0138	Investing Activities		0	(36,010)		(36,010)	(164,918)
22488	HOUSE OTHER; Building Operations	OCM180220; 0138	Operating Expenses		(7,200)	(35,000)		(27,800)	(192,718)
22512	REFUSE HOUSE; Waste Collection	OCM180220; 0138	Operating Expenses		(35,000)	(33,000)	2,000		(190,718)
22514	REFUSE HOUSE; Waste Recycling	OCM180220; 0138	Operating Expenses		(35,000)	(28,000)	7,000		(183,718)
32522	REFUSE HOUSE; Domestic Collection (Additional)	OCM180220; 0138	Operating Revenue		0	7,000	7,000		(176,718)
22600	SANIT OTHER; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(23,156)	(40,156)		(17,000)	(193,718)
22623	SANIT OTHER; General Tip Maintenance	OCM180220; 0138	Operating Expenses		(40,900)	(26,000)	14,900		(178,818)
32740	SEWER; Other Income	OCM180220; 0138	Operating Revenue		10,500	0		(10,500)	(189,318)
42730	SEWER; Plant & Equipment (Capital)	OCM180220; 0138	Investing Activities		(85,000)	(79,000)	6,000		(183,318)
22765	SEWER; Maintenance/Operations	OCM180220; 0138	Operating Expenses		(53,600)	(35,000)	18,600		(164,718)
23053	T/PLAN; Consultants	OCM180220; 0138	Operating Expenses		(44,000)	(24,000)	20,000		(144,718)
33120	COMM AMEN OTHER; Cemetery Fees - Burial	OCM180220; 0138	Operating Revenue		2,500	4,500	2,000		(142,718)
33121	COMM AMEN OTHER; Cemetery Fees - Monuments	OCM180220; 0138	Operating Revenue		0	3,000	3,000		(139,718)
23188	COMM AMEN OTHER; Public Conveniences Operations	OCM180220; 0138	Operating Expenses		(14,300)	(22,000)		(7,700)	(147,418)
23189	COMM AMEN OTHER; Public Conveniences Maintenance	OCM180220; 0138	Operating Expenses		(5,800)	(3,000)	2,800		(144,618)
23112	COMM AMEN OTHER; Cemetery Maintenance/Operations	OCM180220; 0138	Operating Expenses		(8,950)	(15,000)		(6,050)	(150,668)
23288	PUBLIC HALLS; Town Hall Operations	OCM180220; 0138	Operating Expenses		(18,000)	(21,000)		(3,000)	(153,668)
23289	PUBLIC HALLS; Town Hall Maintenance	OCM180220; 0138	Operating Expenses		(33,600)	(3,000)	30,600		(123,068)
23387	S/POOL; Other Expenses	OCM180220; 0138	Operating Expenses		(10,000)	(3,500)	6,500		(116,568)
33335	S/POOL; Other Income	OCM180220; 0138	Operating Revenue		0	6,500	6,500		(110,068)
23389	S/POOL; Building Maintenance	OCM180220; 0138	Operating Expenses		(3,800)	(57,000)		(53,200)	(163,268)
23367	S/POOL; Bowl/s Maintenance/Operations	OCM180220; 0138	Operating Expenses		(21,000)	(23,000)		(2,000)	(165,268)
23366	S/POOL; Grounds Maintenance/Operations	OCM180220; 0138	Operating Expenses		(11,300)	(20,000)	(8,700)		(173,968)
23488	OTHER REC & SPORT; Other Recreation Facilities Building Opera	OCM180220; 0138	Operating Expenses		(34,520)	(70,000)		(35,480)	(209,448)
53450	OTHER REC & SPORT; Proceeds on Disposal of Assets (Sale/Trade	OCM180220; 0138	Investing Activities		89,000	0		(89,000)	(298,448)
43430	OTHER REC & SPORT; Plant & Equipment (Capital)	OCM180220; 0138	Investing Activities		(103,000)	0	103,000		(195,448)
53451	OTHER REC & SPORT; Realisation on Disposal of Assets (Book En	OCM180220; 0138	Investing Activities		(89,000)	0			(195,448)
33490	OTHER REC & SPORT; Profit on Disposal of Assets	OCM180220; 0138	Non Cash Item	3,000	3,000	0			(195,448)
43480	OTHER REC & SPORT; Infrastructure Other (Capital)	OCM180220; 0138	Investing Activities		(150,000)	0	150,000		(45,448)
53481	OTHER REC & SPORT; Transfer from Reserve	OCM180220; 0138	Financing Activities		157,000	7,000		(150,000)	(195,448)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 5  
BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Amendments to original budget since budget adoption. Surplus/(Deficit)</b>				\$			\$	\$	\$
	<b>Budget Adoption</b>		Closing Budget Surplus(Deficit)						(13,876)
			Opening Surplus(Deficit)		716,124	587,683		(128,441)	(142,317)
23466	OTHER REC & SPORT; Town Oval Maintenance/Operations	OCM180220; 0138	Operating Expenses		(75,100)	(65,000)	10,100		(185,348)
23465	OTHER REC & SPORT; Parks & Gardens Maintenance/Operations	OCM180220; 0138	Operating Expenses		(94,500)	(66,000)	28,500		(156,848)
23491	OTHER REC & SPORT; Loss on Disposal of Assets	OCM180220; 0138	Non Cash Item	(1,000)	(1,000)	0			(156,848)
23617	OTHER CULTURE; Events	OCM180220; 0138	Operating Expenses		(48,300)	(76,000)		(27,700)	(184,548)
23643	OTHER CULTURE; Art Project	OCM180220; 0138	Operating Expenses		(8,000)	0	8,000		(176,548)
33600	OTHER CULTURE; Contributions & Donations	OCM180220; 0138	Operating Revenue		8,450	1,590		(6,860)	(183,408)
33601	OTHER CULTURE; Reimbursements	OCM180220; 0138	Operating Revenue		0	8,500	8,500		(174,908)
23888	ROAD MAINT; Depot Building Operations	OCM180220; 0138	Operating Expenses		(2,000)	(14,000)		(12,000)	(186,908)
23889	ROAD MAINT; Depot Building Maintenance	OCM180220; 0138	Operating Expenses		(1,900)	(4,000)		(2,100)	(189,008)
23818	ROAD MAINT; Footpath Maintenance	OCM180220; 0138	Operating Expenses		(30,000)	(8,000)	22,000		(167,008)
43930	PLANT; Plant & Equipment (Capital)	OCM180220; 0138	Investing Activities		(293,000)	(231,000)	62,000		(105,008)
53950	PLANT; Proceeds on Disposal of Assets (Sale/Trade)	OCM180220; 0138	Investing Activities		15,000	11,364		(3,636)	(108,644)
33990	PLANT; Profit on Disposal of Assets	OCM180220; 0138	Non Cash Item	4,764	10,550	5,786			(108,644)
53951	PLANT; Realisation on Disposal of Assets (Book Entry)	OCM180220; 0138	Operating Expenses		(15,000)	(11,364)			(108,644)
43981	PLANT; Transfer to Reserve	OCM180220; 0138	Financing Activities		(84,000)	(80,227)	3,773		(104,871)
24265	AERODROMES; Airstrip & Grounds Maintenance/Operations	OCM180220; 0138	Operating Expenses		(2,000)	(4,500)		(2,500)	(107,371)
24100	DoT LICENSING; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(42,477)	(20,000)	22,477		(84,894)
24565	TOURISM; General Maintenance/Operations	OCM180220; 0138	Operating Expenses		(50,000)	(10,000)	40,000		(44,894)
24500	TOURISM; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(12,541)	(5,000)	7,541		(37,353)
34521	TOURISM; Short Term Accommodation Fees	OCM180220; 0138	Operating Revenue		76,500	105,000	28,500		(8,853)
24550	TOURISM; Short Stay Accommodation - Advertising & Promotion	OCM180220; 0138	Operating Expenses		(5,000)	(8,000)		(3,000)	(11,853)
24582	TOURISM; Short Stay Accommodation - Marketing & Promotion	OCM180220; 0138	Operating Expenses		(23,000)	0	23,000		11,147
24588	TOURISM; Building Operations	OCM180220; 0138	Operating Expenses		(57,230)	(113,000)		(55,770)	(44,623)
24589	TOURISM; Building Maintenance	OCM180220; 0138	Operating Expenses		(8,420)	(30,000)		(21,580)	(66,203)
24583	TOURISM; Short Stay Accommodation - Expensed Minor Asset P	OCM180220; 0138	Operating Expenses		(10,000)	(7,500)	2,500		(63,703)
24651	BUILDING; Contract Building Services	OCM180220; 0138	Operating Expenses		(16,600)	(10,000)	6,600		(57,103)
34620	BUILDING; Fees & Charges	OCM180220; 0138	Operating Revenue		0	3,000	3,000		(54,103)
34635	BUILDING; Other Income	OCM180220; 0138	Operating Revenue		0	4,000	4,000		(50,103)
28400	COMM DEV; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(25,082)	(12,000)	13,082		(37,021)
34945	ECON SERV OTHER; Other Income	OCM180220; 0138	Operating Revenue		0	15,000	15,000		(22,021)
25200	PWOH; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(106,895)	(121,695)		(14,800)	(36,821)
25201	PWOH; Employee Costs - Superannuation	OCM180220; 0138	Operating Expenses		(86,500)	(79,000)	7,500		(29,321)
25202	PWOH; Employee Costs - Workers Comp Premiums	OCM180220; 0138	Operating Expenses		(18,186)	(21,670)		(3,484)	(32,805)
25204	PWOH; Employee Costs - Training & Development	OCM180220; 0138	Operating Expenses		(15,000)	(30,000)		(15,000)	(47,805)
25208	PWOH; Employee Costs - Other Employee Costs	OCM180220; 0138	Operating Expenses		(2,500)	(5,000)		(2,500)	(50,305)
25210	PWOH; Employee Costs - Motor Vehicle Expenses	OCM180220; 0138	Operating Expenses		(6,000)	(12,000)		(6,000)	(56,305)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 5  
BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Amendments to original budget since budget adoption. Surplus/(Deficit)</b>				\$			\$	\$	\$
<b>Budget Adoption</b>			Closing Budget Surplus(Deficit)						(13,876)
			Opening Surplus(Deficit)		716,124	587,683		(128,441)	(142,317)
25223	PWOH; Personal Leave	OCM180220; 0138	Operating Expenses		(30,288)	(35,288)		(5,000)	(61,305)
25225	PWOH; Public Holidays	OCM180220; 0138	Operating Expenses		(35,348)	(25,348)	10,000		(51,305)
25226	PWOH; Long Service Leave	OCM180220; 0138	Operating Expenses		0	(12,592)		(12,592)	(63,897)
25229	PWOH; Supervision	OCM180220; 0138	Operating Expenses		0	(15,000)		(15,000)	(78,897)
25230	PWOH; Insurances (Except Workers Comp)	OCM180220; 0138	Operating Expenses		0	(3,655)		(3,655)	(82,552)
25231	PWOH; OHS & Toolbox Meetings	OCM180220; 0138	Operating Expenses		0	(5,000)		(5,000)	(87,552)
45230	PWOH; Plant & Equipment (Capital)	OCM180220; 0138	Investing Activities		(100,000)	(46,000)	54,000		(33,552)
55250	PWOH; Proceeds on Disposal of Assets (Sale/Trade)	OCM180220; 0138	Investing Activities		82,000	34,000		(48,000)	(81,552)
35290	PWOH; Profit on Disposal of Assets	OCM180220; 0138	Non Cash Item	20,000	28,500	8,500		0	(81,552)
55251	PWOH; Realisation on Disposal of Assets (Book Entry)	OCM180220; 0138	Investing Activities		(82,000)	34,000		0	(81,552)
25331	POC; Internal Plant Repairs - Wages & O/Heads	OCM180220; 0138	Operating Expenses		0	(12,000)		(12,000)	(93,552)
25332	POC; External Parts & Repairs	OCM180220; 0138	Operating Expenses		(85,000)	(105,000)		(20,000)	(113,552)
25333	POC; Fuels & Oils	OCM180220; 0138	Operating Expenses		(130,000)	(120,000)	10,000		(103,552)
25334	POC; Tyres & Tubes	OCM180220; 0138	Operating Expenses		(30,000)	(10,000)	20,000		(83,552)
25337	POC; Insurance	OCM180220; 0138	Operating Expenses		(20,000)	(17,480)	2,520		(81,032)
35334	POC; Sale of Scrap	OCM180220; 0138	Operating Revenue		0	4,000	4,000		(77,032)
25800	ADMIN O/HEADS; Employee Costs - Salaries & Wages	OCM180220; 0138	Operating Expenses		(316,800)	(326,800)		(10,000)	(87,032)
25802	ADMIN O/HEADS; Employee Costs - Workers Comp Premiums	OCM180220; 0138	Operating Expenses		(8,700)	(5,637)	3,063		(83,969)
25805	ADMIN O/HEADS; Employee Costs - Recruitment	OCM180220; 0138	Operating Expenses		(7,000)	(5,000)	2,000		(81,969)
25808	ADMIN O/HEADS; Employee Costs - Other Employee Expenses	OCM180220; 0138	Operating Expenses		(2,500)	(10,000)		(7,500)	(89,469)
25810	ADMIN O/HEADS; Employee Costs - Motor Vehicle Expenses	OCM180220; 0138	Operating Expenses		(2,500)	(10,000)		(7,500)	(96,969)
25816	ADMIN O/HEADS; Postage & Freight	OCM180220; 0138	Operating Expenses		(4,500)	(1,500)	3,000		(93,969)
25821	ADMIN O/HEADS; Information Technology	OCM180220; 0138	Operating Expenses		(86,000)	(66,000)	20,000		(73,969)
25830	ADMIN O/HEADS; Insurances (Except Building & Workers Comp)	OCM180220; 0138	Operating Expenses		(2,000)	(9,983)		(7,983)	(81,952)
25852	ADMIN O/HEADS; Consultants	OCM180220; 0138	Operating Expenses		(10,000)	(20,000)		(10,000)	(91,952)
25886	ADMIN O/HEADS; Expenses Minor Asset Purchases	OCM180220; 0138	Operating Expenses		(10,000)	(6,500)	3,500		(88,452)
35801	ADMIN O/HEADS; Reimbursements	OCM180220; 0138	Operating Revenue		0	2,000	2,000		(86,452)
25891	ADMIN O/HEADS; Loss on Disposal of Assets	OCM180220; 0138	Non Cash Item	10,274	0	(10,274)			(86,452)
35890	ADMIN O/HEADS; Profit on Disposal of Assets	OCM180220; 0138	Non Cash Item	5,000	5,000	0			(86,452)
35835	ADMIN O/HEADS; Other Administration Income	OCM180220; 0138	Operating Revenue		0	2,000	2,000		(84,452)
45830	ADMIN O/HEADS; Plant & Equipment (Capital)	OCM180220; 0138	Investing Activities		(260,000)	(160,000)	100,000		15,548
55850	ADMIN O/HEADS; Proceeds on Disposal of Assets (Sale/Trade)	OCM180220; 0138	Investing Activities		250,000	135,132		(114,868)	(99,320)
55851	ADMIN O/HEADS; Realisation on Disposal of Assets (Book Entry)	OCM180220; 0138	Operating Expenses		(250,000)	(135,132)			(99,320)
35501	SALS & WAGES; Reimbursement - Workers Compensation	OCM180220; 0138	Operating Revenue		0	19,093	19,093		(80,227)
25293	PWOH; PWOH Allocated to Works & Services	OCM180220; 0138	Operating Expenses		534,074	599,605	65,531		(14,696)
23813	ROAD MAINT; Road Maintenance - Gravel	OCM180220; 0138	Operating Expenses		(632,248)	(606,532)	25,716		11,020

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 5  
BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Amendments to original budget since budget adoption. Surplus/(Deficit)</b>				\$			\$	\$	\$
	<b>Budget Adoption</b>		Closing Budget Surplus(Deficit)						(13,876)
			Opening Surplus(Deficit)		716,124	587,683		(128,441)	(142,317)
25394	POC; POC Allocated to Works & Services	OCM180220; 0138	Operating Expenses		297,500	286,480		(11,020)	0
25899	ADMIN O/HEADS; Administration Allocated	OCM180220; 0138	Operating Expenses		648,952	658,872	9,920		9,920
28499	COMM DEV; Administration Allocated	OCM180220; 0138	Operating Expenses		(14,565)	(24,485)		(9,920)	0
30888	LOPS Other; 2020 Pandemic Income	OCM210420; 000	Operating Revenue		0	5,000	5,000		5,000
54681	BUILDING; Transfer from Reserves	OCM210420; 000	Financing Activities		(452,128)	(142,128)	310,000		315,000
43381	S/POOL; Transfer to Reserve	OCM210420; 000	Financing Activities		186	20,186		(20,000)	295,000
52781	SEWER; Transfer from Reserve	OCM210420; 000	Financing Activities		(1,264,153)	(1,064,153)	200,000		495,000
40881	LOPS Other; Transfer to Reserve	OCM210420; 000	Financing Activities		0	(500,000)		(500,000)	(5,000)
50881	LOPS Other; Transfer from Reserve	OCM210420; 000	Financing Activities		0	500,000	500,000		495,000
20888	LOPS Other; 2020 Pandemic Expenditure	OCM210420; 000	Operating Expenses		0	(50,000)		(50,000)	445,000
23816	ROAD MAINT; Gravel - Flood Damage	OCM210420; 000	Operating Expenses		0	(450,000)		(450,000)	(5,000)
52781	SEWER; Transfer from Reserve	OCM210420; 000	Financing Activities		(1,064,153)	(1,000,000)	64,153		59,153
45881	ADMIN O/HEADS; Transfer to Reserves	OCM210420; 000	Financing Activities		0	(64,153)		(64,153)	(5,000)
55881	ADMIN O/HEADS; Transfer from Reserves	OCM210420; 000	Financing Activities		0	35,000	35,000		30,000
25821	ADMIN O/HEADS; Information Technology	OCM210420; 000	Operating Expenses		(66,000)	(101,000)		(35,000)	(5,000)
33811	ROAD CONST; Other Grants - Flood Damage	OCM210420; 000	Operating Revenue		0	150,000	150,000		145,000
40881	LOPS Other; Transfer to Reserve	OCM210420; 000	Financing Activities		0	(150,000)		(150,000)	(5,000)
23812	ROAD MAINT; Road Maintenance - Sealed	OCM210420; 000	Operating Expenses		(39,000)	(203,374)		(164,374)	(169,374)
43746	ROAD CONST; Sealed - Regional Road Group	OCM210420; 000	Investing Activities		(493,122)	(328,748)	164,374		(5,000)
43743	ROAD CONST; Sealed - Roads to Recovery	OCM210420; 000	Investing Activities		(346,928)	0	346,928		341,928
RTR193	Dowerin Kalannie	OCM210420; 000	Investing Activities		0	(109,037)		(109,037)	232,891
RTR183	Dowerin Meckering v1	OCM210420; 000	Investing Activities		0	(55,337)		(55,337)	177,554
RTR183	Dowerin Meckering v2	OCM210420; 000	Investing Activities		0	(76,928)		(76,928)	100,626
RTR023	Koorda-Wongan Hills Road	OCM210420; 000	Investing Activities		0	(105,626)		(105,626)	(5,000)
45810	ADMIN O/HEADS; Building (Capital)	OCM210420; 000	Investing Activities		(55,000)	0	55,000		50,000
54681	BUILDING; Transfer from Reserves	OCM210420; 000	Financing Activities		55,000	0		(55,000)	(5,000)
45830	ADMIN O/HEADS; Plant & Equipment (Capital)	OCM210420; 000	Investing Activities		(160,000)	(107,000)	53,000		48,000
55850	ADMIN O/HEADS; Proceeds on Disposal of Assets (Sale/Trade)	OCM210420; 000	Investing Activities		135,132	85,132		(50,000)	(2,000)
40381	GPF Other; Transfer Interest To Reserve	OCM210420; 000	Financing Activities		(60,000)	(30,000)	30,000		28,000
30345	GPF Other; Interest Earned - Reserve Funds	OCM210420; 000	Operating Revenue		60,000	30,000		(30,000)	(2,000)
34102	DoT LICENSING; Transport Licensing Commissions	OCM210420; 000	Operating Revenue		15,000	10,000		(5,000)	(7,000)
55250	PWOH; Proceeds on Disposal of Assets (Sale/Trade)	OCM210420; 000	Investing Activities		34,000	29,000		(5,000)	(12,000)
25332	POC; External Parts & Repairs	OCM210420; 000	Operating Expenses		(105,000)	(130,000)		(25,000)	(37,000)
25387	POC; Other Expenses	OCM210420; 000	Operating Expenses		(7,000)	(2,000)	5,000		(32,000)
25805	ADMIN O/HEADS; Employee Costs - Recruitment	OCM210420; 000	Operating Expenses		(5,000)	(1,000)	4,000		(28,000)
35501	SALS & WAGES; Reimbursement - Workers Compensation	OCM210420; 000	Operating Revenue		19,093	27,093	8,000		(20,000)



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 5  
BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
<b>Amendments to original budget since budget adoption. Surplus/(Deficit)</b>				\$			\$	\$	\$
	<b>Budget Adoption</b>		Closing Budget Surplus(Deficit)						(13,876)
			Opening Surplus(Deficit)		716,124	587,683		(128,441)	(142,317)
35635	UNCLASS; Unclassified Income	OCM210420; 000	Operating Revenue		33,500	60,000	26,500		6,500
33400	OTHER REC & SPORT; Contributions & Donations	OCM210420; 000	Operating Revenue		13,000	9,000		(4,000)	2,500
33400	OTHER REC & SPORT; Contributions & Donations	OCM210420; 000	Investing Activities		2,500	0		(2,500)	0
					<b>0</b>		<b>3,193,541</b>	<b>(3,193,541)</b>	<b>0</b>

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

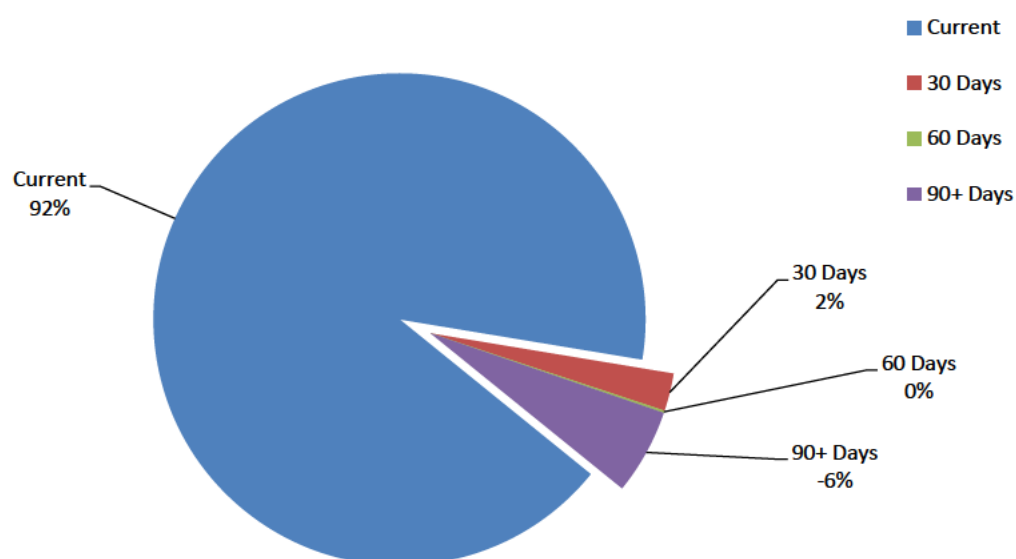
**Note 6: Receivables**

<b>Receivables - Rates Receivable</b>	<b>30 June 2020</b>	<b>30 June 2019</b>
	\$	\$
Opening Arrears Previous Years	75,356	62,263
Levied this year	1,402,771	1,295,362
<u>Less</u> Collections to date	(1,384,951)	(1,282,269)
<b>Equals Current Outstanding</b>	<b>93,176</b>	<b>75,356</b>
<b>Net Rates Collectable</b>	<b>93,176</b>	<b>75,356</b>
% Collected	93.70%	94.45%

**Comments/Notes - Receivables Rates**

<b>Receivables - General</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$
Receivables - General	159,225	4,291	262	(9,712)	154,066
<b>Balance per Trial Balance</b>					
Sundry Debtors					154,066
<b>Total Receivables General Outstanding</b>					<b>154,066</b>

**Note 6 - Accounts Receivable (non-rates)**



**Comments/Notes - Receivables General**

Current Includes Main Roads Claim

90+ Days Includes Rent Paid in Advance

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement Reserve	56,632	1,513	832	0	0	0	0	58,145	57,464
Plant Reserve	59,958	602	881	80,227	80,227	0	0	140,787	141,066
Sewerage Reserve	1,256,174	11,466	18,452	0	0	(264,153)	(264,153)	1,003,487	1,010,473
Land & Building Reserve	449,364	2,007	6,601	0	0	(310,000)	(310,000)	141,371	145,965
Swimming Pool Reserve	186	5	3	20,000	20,000	0	0	20,191	20,188
Information Technology Reserve	0	0	0	64,153	64,153	(35,000)	(35,000)	29,153	29,153
Emergency Reserve	0	0	0	650,000	500,000	(500,000)	(500,000)	150,000	0
Recreation Reserve	193,926	182	2,849	5,000	5,000	(7,000)	(7,000)	192,108	194,774
Community Housing Project Reserve	48,934	1,308	719	0	0	0	0	50,242	49,652
Economic Reserve	55,752	1,490	819	0	0	0	0	57,242	56,571
Bowling Green Reserve	85,312	280	1,253	12,000	12,000	0	0	97,592	98,565
Tennis Court Reserve	39,232	1,048	576	6,000	6,000	0	0	46,280	45,808
	2,245,469	19,901	32,984	837,380	687,380	(1,116,153)	(1,116,153)	1,986,597	1,849,680

\* Interest of \$1,391 is pending addition to these balances. This will be added with year end processes.

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	Program	YTD Actual				Original Budget				Proposed Amended Budget			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	16 Anderson Str	Housing					37,000	70,000	33,000		37,000	70,000	33,000	
	18 Anderson Str	Housing					78,000	70,000	0	(8,000)	78,000	70,000	0	(8,000)
201905	Ford Ranger	Recreation & Culture					28,000	27,000	0	(1,000)	0	0	0	0
201906	Ford Ranger	Recreation & Culture					28,000	28,000	0	0	0	0	0	0
201801	Ford Ranger	Recreation & Culture					31,000	34,000	3,000	0	0	0	0	0
2010-001	Ford Ranger	Recreation & Culture	3,970	2,727		(1,243)					3,970	0	0	0
426	Low Loader	Transport	4,894	9,091	4,197		4,450	10,000	5,550	0	4,894	9,091	4,197	0
461	Dolly	Transport	684	2,273	1,589		0	5,000	5,000	0	684	2,273	1,589	0
D002	Ford Ranger; MWA	Other Prop & Services					43,000	48,000	5,000	0	0	0	5,000	0
D002	Ford Ranger; MWA	Other Prop & Services					30,500	34,000	3,500	0	30,500	29,000	3,500	0
201910	Ford Everest; CEO	Other Prop & Services	49,099	42,727		(6,372)	45,000	50,000	5,000	0	49,099	42,727	0	(6,372)
201919	Toyota Prado; CEO	Other Prop & Services					45,000	50,000	5,000	0	0	0	0	0
201912	Ford Everest; MCCS	Other Prop & Services	46,307	42,405		(3,902)	45,000	50,000	5,000	0	46,307	42,405	0	(3,902)
201918	Toyota Hilux; MCCS	Other Prop & Services					45,000	50,000	5,000	0	0	0	0	0
	MCCS Vehicle Trade	Other Prop & Services					45,000	50,000	5,000	0	0	0	0	0
			<b>104,954</b>	<b>99,223</b>	<b>5,786</b>	<b>(11,517)</b>	<b>504,950</b>	<b>576,000</b>	<b>80,050</b>	<b>(9,000)</b>	<b>250,454</b>	<b>265,496</b>	<b>47,286</b>	<b>(18,274)</b>

SHIRE OF DOWERIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2020

Note 9: Rating Information

Note 9: Rating Information	Number			YTD Actual			Budget				
		of	Rateable	Rate	Interim	Back	Total	Rate	Interim	Back	Total
	Rate in	Properties	Value	Revenue	Rates	Rates	Revenue	Revenue	Rate	Rate	Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	0.100790	136	1,352,119	136,280	3,088	861	140,229	136,282	0	0	136,282
GRV - Commercial/Industrial	0.100790	15	256,474	25,850	0	0	25,850	25,851	0	0	25,851
GRV - Town Rural	0.100790	12	138,892	13,999	0	0	13,999	13,999	0	0	13,999
GRV - Other Towns	0.100790	8	33,384	3,365	0	0	3,365	3,365	0	0	3,365
UV - Rural Farmland	0.008400	229	126,018,500	1,058,555	137	65	1,058,757	1,058,933	0	0	1,058,933
Sub-Totals		400	127,799,369	1,238,049	3,225	926	1,242,200	1,238,430	0	0	1,238,430
	Minimum										
Minimum Rates	\$										
GRV -Residential	770	39		30,030	0	0	30,030	30,030	0	0	30,030
GRV - Commercial/Industrial	770	18		13,860	0	0	13,860	13,860	0	0	13,860
GRV - Town Rural	770	15		11,550	0	0	11,550	11,550	0	0	11,550
GRV - Other Towns	225	20		4,500	0	0	4,500	4,500	0	0	4,500
UV - Rural Farmland	770	61		46,970	0	0	46,970	46,970	0	0	46,970
UV - Commercial/Industrial	770	4		3,080	0	0	3,080	3,080	0	0	3,080
UV - Town Rural	770	4		3,080	0	0	3,080	3,080	0	0	3,080
UV - Mining Tenement	225	4		900	0	0	900	900	0	0	900
Sub-Totals		165	0	113,970	0	0	113,970	113,970	0	0	113,970
		565	127,799,369	1,352,019	3,225	926	1,356,170	1,352,400	0	0	1,352,400
Concession							0				0
Amount from General Rates							1,356,170	1,352,400			1,352,400
Ex-Gratia Rates							46,601	34,200			34,200
Totals							1,402,771	1,386,600			1,386,600

**Note 10 : Information on Borrowings**

**(a) Debenture Repayments**

Particulars	01 Jul 2019	Budget New Loans	Actual New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Budget	Actual	Budget	Actual	Budget
				\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 97; Community Club	218,830			70,011	70,011	148,819	148,819	8,242	8,242
Loan 101; Pool	200,000			18,426	17,428	181,574	182,572	3,517	5,871
DEM; Loan 102; Swimming Pool		50,000	50,000	0	0	50,000	0	0	0
<b>Economic Services</b>				0	0	0	0	0	0
Loan 99; Short Stay Accommodation	711,693		-	31,065	31,066	680,628	680,627	22,105	22,111
DEM; Loan 103; Entry Statements		37,500	0	0	0	0	0	0	0
<b>Self Supporting Loans</b>				0	0	0	0	0	0
Loan 98; Dowerin Events	12,567			12,567	12,567	0	0	204	204
<b>Housing</b>				0	0	0	0	0	0
Loan 100; GROH housing loan	275,144			9,973	9,973	265,171	265,171	9,734	9,734
	1,418,234	87,500	50,000	142,042	141,045	1,326,192	1,277,189	43,803	46,162

Self Supporting Loan Principal 12,567

Self Supporting Loan Principal received 12,567

Description of Debentures:	Expiry date	Original Loan
Loan 97 - Ten Year Term	10.06.22	637,000
Loan 98 - Five Year Term	14.11.19	117,000
Loan 99 - Twenty Year Term	04.10.36	785,250
Loan 100 - Twenty Year Term	02.10.38	280,000
Loan 101 - Ten Year Term	30.06.29	200,000



**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 11: Grants & Contributions**

		<b>Annual Budget</b>	<b>Current Budget (a)</b>	<b>YTD Actual Revenue (b)</b>	<b>YTD Variance (b)-(a)</b>
			<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>General Purpose Funding</b>					
<b>OP</b>	Grants Commission - General Purpose	457,286	464,920	952,060	487,140
<b>OP</b>	Grants Commission - Roads	303,574	257,167	576,088	318,921
<b>Law, Order and Public Safety</b>					
<b>OP</b>	DFES Grant - Bush Fire Brigade	51,422	51,422	55,537	4,115
<b>Health</b>					
<b>OP</b>	YOUTH; Grant Funding	23,000	5,000	5,000	0
<b>OP</b>	DHC; Federal Grant Funding; DoH	209,000	209,000	214,355	5,355
<b>OP</b>	DHC; WAHACC; State Grant Funding; DoH	12,800	12,800	9,426	(3,374)
<b>OP</b>	DHC; Home Care Package Funding; Federal; DoH	66,750	66,750	189,310	122,560
<b>Education &amp; Welfare</b>					
<b>OP</b>	<i>Education &amp; Welfare</i>	0	0	0	0
<b>Recreation and Culture</b>					
<b>CAP</b>	OTHER REC & SPORT; Contributions & Donations	2,500	0	0	0
<b>OP</b>	OTHER CULTURE; Grants - Events	24,600	24,600	23,300	(1,300)
<b>OP</b>	OTHER REC & SPORT; Other Income	0	0	910	910
<b>Transport</b>					
<b>OP</b>	ROAD MAINT; Direct Road Grant (MRWA)	132,000	132,000	132,025	25
<b>CAP</b>	ROAD CONST; Regional Road Group Grants (MRWA)	328,748	328,748	285,133	(43,615)
<b>CAP</b>	ROAD CONST; Roads to Recovery Grants (R2R)	346,928	346,928	241,302	(105,626)
<b>CAP</b>	ROAD CONST; Other Grants - Roads/Streets	35,000	35,000	27,477	(7,523)
<b>CAP</b>	ROAD CONST; Other Grants - Commodity Routes	550,430	550,430	550,430	0
<b>Economic Services</b>					
<b>CAP</b>	TOURISM; Grants & Contributions	37,500	37,500	0	(37,500)
<b>TOTALS</b>		<b>2,581,538</b>	<b>2,522,265</b>	<b>3,262,352</b>	<b>740,087</b>
<b>SUMMARY</b>					
<b>OP</b>	Operating	1,280,432	1,223,659	2,158,010	934,351
<b>CAP</b>	Non-operating	1,301,106	1,298,606	1,104,342	(194,264)
		<b>2,581,538</b>	<b>2,522,265</b>	<b>3,262,352</b>	<b>740,087</b>

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 12 (a): Trust Fund**

	Opening Balance	Amount	Amount	Closing Balance
Description	01 Jul 2019	Received	Paid	30 Jun 2020
	\$	\$	\$	\$
Trust Fund	0	0	0	0
	0	0	0	0

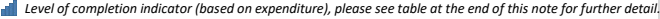
Trust funds were reclassified to 'Bonds & Deposits Held' and transferred to Restricted Cash (held in Municipal) as at the 30 June 2019. Fund holds as 'Bonds & Deposits' are summarised as follows:

**Note 12 (b): Bonds & Deposits Held**

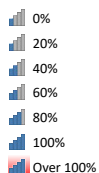
	Opening Balance	Amount	Amount	Closing Balance
Description	01 Jul 2019	Received	Paid	30 Jun 2020
	\$	\$	\$	\$
Housing Bonds	3,180	0	(400)	2,780
Key Deposits	90	0	0	90
Tidy Towns	3,219	0	0	3,219
HACC Vehicle	691	0	0	691
Building Deposits	0	0	0	0
AROC Funds	0	0	0	0
HACC Fundraising	2,523	0	0	2,523
Recreation Steering Committee	0	0	0	0
Centenary Park	2,111	0	0	2,111
Nomination Deposits	0	320	(320)	0
Yellow Ribbon	247	0	0	247
	12,061	320	(720)	11,661

**SHIRE OF DOWERIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 13: Capital Acquisitions**

Assets	Account	Program	YTD Actual	Budget			YTD Variance
			Total YTD	Original Annual Budget	Current Budget	Current YTD Budget	
			\$	\$		\$	\$
							
<b>Buildings</b>							
Staff House; Building (Capital)	42310	Housing	36,010	0	36,010	36,010	(0)
Administration Office Roof Replacement	45810	Other Property & Services	0	55,000	0	0	0
<b>Buildings Total</b>			<b>36,010</b>	<b>55,000</b>	<b>36,010</b>	<b>36,010</b>	<b>(0)</b>
<b>Plant &amp; Equipment</b>							
Jetta	42730	Community Amenities	78,874	85,000	79,000	79,000	(126)
4x2 Utility; D013	PE197	Recreation & Culture	0	31,000	0	0	0
4x2 Utility; D07	PE198	Recreation & Culture	0	34,000	0	0	0
4x4 Utility; D008	PE199	Recreation & Culture	0	38,000	0	0	0
Jet Patcher	PE191	Transport	143,302	200,000	149,000	149,000	(5,698)
Tag Trailer (currently Low Loader); D06	PE192	Transport	37,300	45,000	37,000	37,000	300
Road Stabiliser; Additional Plant Item	PE193	Transport	50,926	48,000	45,000	45,000	5,926
4x4 Utility; D02	45230	Other Property & Services	45,682	100,000	46,000	46,000	(318)
Ford Everest; CEO; D0; 2 x Changeovers	45830	Other Property & Services	58,955	104,000	60,000	60,000	(1,045)
Ford Everest; MCCS; D4	PE195	Other Property & Services	47,500	52,000	47,000	47,000	500
Ford Everest; MCCS; D4; 2 x Changeovers	PE200	Other Property & Services	0	104,000	0	0	0
<b>Plant &amp; Equipment Total</b>			<b>462,539</b>	<b>841,000</b>	<b>463,000</b>	<b>463,000</b>	<b>(461)</b>
<b>Furniture &amp; Equipment</b>							
Gymnasium Equipment	43420	Recreation & Culture	11,049	12,000	12,000	12,000	(951)
<b>Furniture &amp; Equipment Total</b>			<b>11,049</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>(951)</b>
<b>Infrastructure - Roads</b>							
Dowerin-Kalannie Road; Reconstruct	RTR193	Transport	13,177	346,928	109,037	109,037	(95,860)
Dowerin-Meckering Road; v1	RTR183	Transport	78,120	0	21,891	21,891	56,229
Dowerin-Meckering Road; v2	RTR183	Transport	0		55,037	55,037	0
Koorda-Wongan Hills Road	RTR023	Transport	0		105,626	105,626	(105,626)
Dowerin Kalannie Road Id 2	RTR193A	Transport	0	0	0	0	0
Dowerin Kalannie Road Id 3	RTR193B	Transport	0	0	0	0	0
Dowerin Kalannie Road Id 4	RTR193C	Transport	0	0	0	0	0
Dowerin Kalannie Road Id 5	RTR193D	Transport	56,137	0	55,337	55,337	800
Dowerin Kalannie Road; Stabilise Patches & Reseal	RRG182	Transport	0	0	0	0	0
Dowerin-Kalannie Road; Reconstruct	RRG0182	Transport	255,187	327,110	327,110	327,110	(71,923)
Dowerin-Meckering Road; Stabilise Patches & Reseal	RRG0183	Transport	177,705	0	166,012	166,012	11,693
Dowerin-Meckering Road; Stabilise	RRG192	Transport	0	166,012	0	0	0
Dowerin-Koorda Road; Reconstruct	CRF0025	Transport	590,631	550,430	550,430	550,430	40,201
<b>Roads Total</b>			<b>1,170,957</b>	<b>1,390,480</b>	<b>1,390,480</b>	<b>1,390,480</b>	<b>(164,486)</b>
<b>Infrastructure - Footpaths</b>							
Fraser Street Footpath	FRA001	Transport	69,658	70,000	70,000	70,000	(342)
<b>Infrastructure - Footpaths TOTAL</b>			<b>69,658</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>(342)</b>
<b>Infrastructure - Other</b>							
Swimming Pool Refurbishment Continued	43380	Recreation & Culture	54,387	50,000	50,000	50,000	4,387
Town Oval Reticulation Upgrade (Inc Dam)	TOR001	Recreation & Culture	108	150,000	0	0	108
Entrance/Streetscape Project; SSA & DCC	SSA001	Economic Services	0	75,000	75,000	75,000	(75,000)
<b>Infrastructure -Other Total</b>			<b>54,495</b>	<b>275,000</b>	<b>125,000</b>	<b>125,000</b>	<b>(70,505)</b>
<b>Capital Expenditure Total</b>			<b>1,804,708</b>	<b>2,643,480</b>	<b>2,096,490</b>	<b>2,096,490</b>	<b>(236,745)</b>

**Level of Completion Indicators**



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



**Shire of Dowerin**  
**List of Payments For The Period Ending 30 June 2020**

**Last EFT No: EFT7714**

Chq/EFT	Date	Name	Description	Amount
EFT7715	03/06/2020	Avon Waste	Rubbish Collection - Waste & Recycling to 22 May 2020	\$ 2,514.50
EFT7716	03/06/2020	Alchemy Technology	Implementation Period Activities - Consulting, Implementation Services, Remote Training, General Support & Assistance (Telephone & Email) up to 3 May 2020	\$ 1,442.40
EFT7717	03/06/2020	Avon Valley Contractors	Supply and Deliver 20m^3 Red Wood Chips to Dowerin	\$ 2,508.00
EFT7718	03/06/2020	The Australian Local Government Job Directory	Manager of Works and Assets Re-Advertised - Full Page	\$ 247.50
EFT7719	03/06/2020	BGC (Australia) Pty Ltd T/As BGC Quarries	Dowerin-Meckering Road - 489.26 Tonnes 10mm Aggregate	\$ 29,362.44
EFT7720	03/06/2020	Betta Roads Pty Ltd	Gravel Test - Dowerin-Meckering Road	\$ 2,000.00
EFT7721	03/06/2020	Commercial Hotel Dowerin	CHSP Purchase - 6/5/2020 - 7 meals for Mr F. Robb	\$ 420.00
EFT7722	03/06/2020	Claw Environmental	Drum Muster - Steel & Plastic Drums and Inspection Fee of Rejected Drums due to Chemical Content	\$ 2,665.41
EFT7723	03/06/2020	Corsign WA	6x 80km Signs, 6x 60km Signs, 6x 40km Signs, 6x Roadworks signs, 6x Roadworks Ahead Signs and 4x Stop/Go Man Signs	\$ 985.60
EFT7724	03/06/2020	Landgate	Consolidated Mining Tenement Roll	\$ 174.25
EFT7725	03/06/2020	Directories of Australia Pty Ltd	Annual Subscription of Advert to Aged Care Directory of Australia	\$ 975.00
EFT7726	03/06/2020	Doug Davey	18T Tandem Axel Tag Trailer - 2x Ratchet Binder 7-8mm & 2x Transport Chain 8mm x 9M with Grab Hooks and Bucket, and Roof Mounted Ladder Bracket	\$ 448.66
EFT7727	03/06/2020	Eastern Hills Saws & Mowers	Mower Blade Set - 2x Honda Combo 21 Cut	\$ 64.50
EFT7728	03/06/2020	Department of Fire and Emergency Services	2019/2020 Quarter 4 - Emergency Service Levy Contribution	\$ 4,905.60
EFT7729	03/06/2020	Holberton Earthmoving	AGRN903 - Flood Damage Repairs - Botherling East	\$ 20,768.00
EFT7730	03/06/2020	Hewer Consulting Services	AGRN903 - Provide offsite administration of reinstatement works and liaise with DRFAWA, with necessary documentation as required	\$ 12,820.50
EFT7731	03/06/2020	JK Williams & Co	SSA - 6x Joiner Poly Barbed 25mm and 12x Clamp Hose Locking 25mm	\$ 20.58
EFT7732	03/06/2020	Local Government Appointments	Doug Davey - Temp Manager Works & Assets Ordinay Rate @ \$85.91/hr - Week Ending 23 May 2020	\$ 6,872.80
EFT7733	03/06/2020	Moore Stephens	2020 Financial Reporting - 22 May 2020 & 2020 Management Reporting - 29 May 2020 - C. Delmage	\$ 4,358.20
EFT7734	03/06/2020	Market Creations	6x Office 365 Enterprise E1, 14x Microsoft Office 365 Enterprise E3 & 8x Microsoft 365 Business Basic	\$ 833.14
EFT7735	03/06/2020	Mayday Earthmoving	Hire of Loader, Mobilisation and Transport Dowerin Loader to Westrac - Dowerin-Kalannie Road	\$ 10,601.25
EFT7736	03/06/2020	Lilypad VA	Design Dowerin Short Stay Brochure	\$ 300.00
EFT7737	03/06/2020	Workwear Group Pty Ltd	Admin - Corporate Uniform Order for Jasmine Pietrocola	\$ 936.60
EFT7738	03/06/2020	Quick Corporate Australia Pty Ltd	Antibacterial Wipes - COVID-19 Supplies	\$ 741.30
EFT7739	03/06/2020	Rural Press Regional Media (WA)	Farm Weekly Advertising - Disposal of property - 16 & 18 Anderson St	\$ 550.00
EFT7740	03/06/2020	Riccardo Ruggieri	Reimbursement: Unit 2/13 Stacy Street - 4L Low Sheen White Paint & Unit 4/11 Memorial Avenue - 4L Solagard Gloss Strong White Paint	\$ 115.58
EFT7741	03/06/2020	Sunny Industrial Brushware	Dulevo Sweeper D043 - 33cm Side 40th Poly 170mm trim new refill & 120 33cm Side Broom	\$ 234.52
EFT7742	03/06/2020	Westrac Equipment	10x Grader Blades 7ft - heat treated 3/4 holes - 8inch Part No. Blades 7D-1577 Doc No. OOC872675	\$ 7,195.78
EFT7743	03/06/2020	WCS Concrete	Supply and Lay Concrete for Club & Office Footpath and 3 Hours Earthworks	\$ 22,303.60
EFT7744	05/06/2020	Dunning Investments	DIESEL FUEL - 9,000L - Diesel @ 0.9085 + GST per Litre	\$ 8,994.15
EFT7745	05/06/2020	e Fire & Safety	Fire Extinguisher Service - Depot, Truck D040, Rubbis Tip, Community Bus, Loader D006, Truck D003, Truck D004, Grader 007, Truck D009, Truck D005, Chipper/Wood Chipper, Skid Steer & Recycle Shed Fire Extinguisher Replacement - Community Bus & Grader D007	\$ 2,370.50
EFT7746	05/06/2020	Holberton Earthmoving	AGRN903 Flood Damage Repair - Botherling East	\$ 51,293.00
EFT7747	05/06/2020	Microcom Pty Ltd (Metrocount)	2x Road tube, 2x Road Cleats (10 pk), 6x 6V Welded Battery Packs, 3x Tube Vents Plugs (10 pk), & 3x Centreline Flap (10 pk)	\$ 1,372.80
EFT7748	05/06/2020	LGIS Workcare	Workers Compensation Adjustment - 2018-2019	\$ 6,756.06
EFT7749	05/06/2020	Rural Ranger Services	Ranger Services March - May 2020	\$ 82.95
EFT7750	17/06/2020	Avon Waste	Rubbish Collection - Waste & Recycling to 5/06/2020	\$ 2,514.50
EFT7751	17/06/2020	Australian Tax Office	BAS - April 2020	\$ 60,441.00
EFT7752	17/06/2020	Avon Concrete	AGRN903 Flood Damage Repairs - Clearing out Culverts - Fifty Four Gate, Hesford, Minnivale North East, Amery-Benjaberring, Pickering, Koombekine North and Ueberin Road	\$ 47,152.65
EFT7753	17/06/2020	Boekeman Machinery	Service & Repairs - D009 Hino Truck	\$ 5,868.16
EFT7754	17/06/2020	BOC Limited	Cylinder Rental - Oxygen and Acetylene 28/04/2020 - 28/05/2020	\$ 43.69
EFT7755	17/06/2020	Commercial Hotel Dowerin	Supplies for Council	\$ 171.00
EFT7756	17/06/2020	Compressed Air Installations WA	Depot - Labour & Travel to Inspect Compressor	\$ 712.36
EFT7757	17/06/2020	Colas WA	Dowerin-Meckering Road - Supply bitumen, labour and plant	\$ 177,195.07
EFT7758	17/06/2020	Chisholm, Samantha	Reimbursement; SSA - Cooking Set, Chopping Boards & Storage Container	\$ 43.00
EFT7759	17/06/2020	Dowerin Bakery and News	Account Fee - May 2020	\$ 8.00
EFT7760	17/06/2020	Dowerin Community Resource Centre	Library Services Provided by CRC - Quarterly Payment 1.04.2020 - 30.06 2020	\$ 1,250.00
EFT7761	17/06/2020	Dunning Investments	Diesel Fuel - 5,000L - Diesel @ 0.9085 + GST per Litre	\$ 4,996.75
EFT7762	17/06/2020	Dowerin Bulk Transport Pty Ltd	1/18 Memorial Avenue - 1x 45kg Gas + Delivery	\$ 159.00
EFT7763	17/06/2020	Dowerin Tyre and Exhaust	D002 - Supply & Fit 4 x Tyres	\$ 2,000.00
EFT7764	17/06/2020	Dowerin Roadhouse	CHSP - Meals on Wheels May 2020 - 21 Meals @ \$12 each	\$ 252.00
EFT7765	17/06/2020	Frontline Fire & Rescue Equipment	Dowerin Fireshed PPE - 24x Respirators, 48x Filters, 24x Carry bags, 9x Storage Crates, Masks, Gloves, Bannister Brush & Disinfectant	\$ 11,100.05
EFT7766	17/06/2020	Gym Care	Call out & Service to Gym Equipment - Treadmill, Bike, Crosstrainer, Rower etc.	\$ 680.91
EFT7767	17/06/2020	L & G Granite Contracting	200 Tonnne 14mm Aggregate, 230 Tonne 10mm Aggregate, 310 Tonne Rock Dust & 73 Tonne Road Base	\$ 33,577.50
EFT7768	17/06/2020	Holberton Earthmoving	Maintenance Grading 33 Hours @ \$176/hr - Koombekine North & Ueberin Road	\$ 20,905.50
EFT7769	17/06/2020	Joelectrics	Hockey Oval Lighting Tower - Replacement of Lights & Repair Bird Damage to Wiring	\$ 2,681.70

**Shire of Dowerin**  
**List of Payments For The Period Ending 30 June 2020**

EFT7770	17/06/2020 JS Roadside Products Pty Ltd	Steel Flex Guide Posts - 4x 10 pk	\$	1,716.00
EFT7771	17/06/2020 Jo-Ellen Jones	HCP Purchase - Kilometres to Begley Road & Return @ \$0.78/km, DA, MP, SS & PC Services and Travel Time - W. Begley	\$	344.66
EFT7772	17/06/2020 Local Government Appointments	Doug Davey - Temp Manager Works & Assets 32 Hours Reg Pay + 8 Hours Public Holiday Pay	\$	7,903.72
EFT7774	17/06/2020 Market Creations	15x Monthly Managed Service Agreements, 18x Trend Micro Software and 15x Service Desk/Remote Management & Monitoring	\$	2,405.64
EFT7775	17/06/2020 Jamie Newton	Repair Small Asbestos Fence - Storm Damage	\$	100.00
EFT7776	17/06/2020 Ixom Operations Pty Ltd	2x 70kg Chlorine for Pool	\$	84.57
EFT7777	17/06/2020 Workwear Group Pty Ltd	Admin - Corporate Uniform Order for Vanessa Green (\$67.40 pd back by Ness)	\$	247.18
EFT7778	17/06/2020 Perth Laundry Equipment	SSA - Washing Machine & Dryer Rental - 22 June to 21 July	\$	419.46
EFT7779	17/06/2020 Quick Corporate Australia Pty Ltd	Admin Stationary Supplies March 2020 10x Files & 360 pk Kinder Squares	\$	106.10
EFT7780	17/06/2020 5Rivers Plumbing & Gas	19 Cottrell Street - Disconnect Pump from Rain Tank & D/11 Hilda Street - Check Ovens and Fix Water Pressure	\$	440.71
EFT7781	17/06/2020 Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade - 13 x Coats, 8 x Trousers, 17 x Name Badges	\$	2,776.83
EFT7782	17/06/2020 Goomalling Medical Surgery	Workers Compensation Surgery Consultation - S. Jones	\$	144.10
EFT7783	17/06/2020 Shire of Koorda	Hand Sanitiser - 1/7 Share of NEWROC Purchase	\$	2,204.40
EFT7784	17/06/2020 Telly's Auto Electrical & Air-Conditioning	Water truck & Trailer Charge Point Repairs and Travel	\$	638.08
EFT7785	17/06/2020 Tin Dog General Store	Provisions for Council Meeting - June 2020	\$	81.00
EFT7786	17/06/2020 Wesfarmers Kleenheat Gas	SSA - LPG Delivery	\$	219.38
EFT7787	17/06/2020 Westrac Equipment	4x Grader Blades 7ft - heat treated Cutting Edge - Part No. Blades 7D-1577	\$	1,115.31
EFT7788	17/06/2020 WA Country Chemist	HCP Purchase - Over the Toilet Frame with Shoot - W. Begley	\$	488.85
EFT7789	26/06/2020 Avon Waste	Rubbish Collection - Waste & Recycling to 19 June 2020	\$	2,514.50
EFT7790	26/06/2020 Alchemy Technology	Staff Training, Consulting, Implementation Services & Assistance - Additional 8.2 Hours	\$	1,232.04
EFT7791	26/06/2020 Allstrong Outdoor Garage Doors	18 O'Loughlen Street - Fix Remote & Service Roller Door	\$	935.00
EFT7792	26/06/2020 Bitutek Pty Ltd	Dowerin-Koorda Road - Bitumen Seal Labour & Supply	\$	29,961.14
EFT7793	26/06/2020 Business Base WA	Office Desk Return & Delivery	\$	338.00
EFT7794	26/06/2020 Commercial Hotel Dowerin	HCP Purchase - 7 Meals for \$105 per Week - 3 June 2020 F. Robb	\$	210.00
EFT7795	26/06/2020 Country Copiers	Colour Copier Service/Meter Reading - June 2020	\$	1,573.77
EFT7796	26/06/2020 Corsign WA	12x 80km signs	\$	204.60
EFT7797	26/06/2020 Central Carpet Cleaning	HCP Purchase - G. Templeman Clean Windows at Piesse Street	\$	80.00
EFT7798	26/06/2020 Dowerin & Districts Farm Shed	Painting Supplies	\$	1,628.80
EFT7799	26/06/2020 Frontline Fire & Rescue Equipment	Dowerin Fireshed PPE - Helmets, Torches, Name Stickers & Gloves	\$	7,044.80
EFT7800	26/06/2020 Australias Golden Outback	Editorial in 2020 Australia's Golden Outback Holiday Planner & 2 Unit Advert for SSA	\$	2,175.00
EFT7801	26/06/2020 L & G Granite Contracting	50 Tonne Rock Dust @ \$8.80/tonne 1,000 Tonne Road Base @ \$16.50/tonne	\$	22,942.70
EFT7802	26/06/2020 Grovewesley Design Art	ESL - Manufacture & Travel/Installation of Fire Brigade Signage *Incorrect Size > Not Installed*	\$	1,188.00
EFT7803	26/06/2020 Holberton Earthmoving	Hire of drop deck - Move Rollers (5.5 Hours) & Drop off/Pick Up Loader & Skid Steer to Tip/Yard	\$	3,950.00
EFT7804	26/06/2020 Jasmine Pietrocola	TRELIS Training Reimbursement - Food/Meals, Parking & Travel	\$	648.15
EFT7805	26/06/2020 State Library of WA	Dowerin Public Library - DDS Freight Recoup 2019-2020	\$	317.66
EFT7806	26/06/2020 Local Government Appointments	Doug Davey - Temp Manager Works & Asset 40 hours / \$3,436.40 per week	\$	3,436.40
EFT7807	26/06/2020 LG Best Practices	Assistance with the Implementation of the New Chart of Account Structure 23 Hours @ \$100/hr excl. GST	\$	2,410.00
EFT7808	26/06/2020 Marketforce	Manager Works & Assets Re-Advertised - West Australian	\$	931.73
EFT7809	26/06/2020 Northam Betta Home Living	HCP Purchase - Lenovo V145 15.6 Inch Laptop A. Bergeron	\$	599.00
EFT7810	26/06/2020 Quairading Earthmoving	Mobilisation & stockpiling gravel - Ubin Road & Rifle Range Pit	\$	23,756.25
EFT7811	26/06/2020 Resonline Pty Ltd	SSA Room Manager - May 2020	\$	220.00
EFT7812	26/06/2020 Toll IPEC Pty Ltd	Freight - Dowerin Fire Shed Protective Gear	\$	125.13
EFT7813	26/06/2020 Toodyay Express	Pick Up Guide Posts from Malaga	\$	165.00
EFT7814	26/06/2020 Tin Dog General Store	Admin Building - Milk, Coffee and Sugar	\$	64.68
EFT7815	26/06/2020 Western Stabilisers	Dowerin-Meckering Road - Cement Stabilisation, Mobilisation & Demobilisation	\$	79,261.35
EFT7816	26/06/2020 WA Country Chemist	HCP Purchase - Molicare Prem Mobile x8 - W. Begley	\$	591.44
EFT7817	26/06/2020 Wyliewhere	HCP Purchase - G. Templeman Transport from Home to West Perth to Hollywood Hospital - 400 km @ \$0.75/km	\$	867.00
EFT7818	26/06/2020 Total Install Solutions Pty Ltd	Cel F1 - Repeater, Bullbar Mount Antenna, Installation, Shipping & Travel	\$	3,886.30
EFT7819	30/06/2020 Alchemy Technology	Staff Training, Consulting, Implementation Services & General Support - 1.7 Hours	\$	255.42
EFT7820	30/06/2020 BOC Limited	Oxygen Medical C Size and Oxygen & Acetylene G Size Container Rental 29 May - 27 June 2020	\$	42.28
EFT7821	30/06/2020 Commercial Hotel Dowerin	HCP Purchase - 7 Meals for \$105 per Week - 17 & 24 June 2020 F. Robb	\$	210.00
EFT7822	30/06/2020 Julie Chatfield	Councillor Payment - 6x Council Meetings & 1x Council Committee Meeting	\$	1,275.00
EFT7823	30/06/2020 Dowerin Bakery and News	Catering - Mia Davies MLA Meeting	\$	188.25
EFT7824	30/06/2020 Dowerin & Districts Farm Shed	Civic Centre Gardens - Reticulation and Pipe Fittings, Fertiliser, Assorted Plants & Pine Poles	\$	3,226.35
EFT7825	30/06/2020 Darrel Peter Hudson	Councillor Payment - 8x Council Meetings, 4x Council Committee Meetings & 50% President's Annual Allowance	\$	4,060.00
EFT7826	30/06/2020 Holberton Earthmoving	Dowerin-Kalannie Road - Cartage Loader @ \$176/hr - 2 Hours Side Tipper @ \$165/hr - 6 Hours	\$	2,959.00
EFT7827	30/06/2020 JK Williams & Co	Baileys 8ft Step Ladder	\$	330.00
EFT7828	30/06/2020 Local Government Appointments	Doug Davey - Temp Manager Works & Assets 40 hours / \$3,436.40 per week	\$	3,436.40
EFT7829	30/06/2020 AJ Metcalf	Councillor Payment - 6x Council Meetings, 2x Council Committee Meetings & 50% Deputy President's Annual Allowance	\$	1,750.00
EFT7830	30/06/2020 Market Creations	15x Monthly Managed Service Agreements, 18x Trend Micro Antivirus Software & 15x Service Desk/Remote Management and Monitoring	\$	2,549.27
EFT7831	30/06/2020 Mayday Earthmoving	Dowerin-Koorda, Dowerin-Meckering & Dowerin-Kalannie Road Loader Hire 1 June - 10 June 2020 & Demobilisation	\$	3,487.00
EFT7832	30/06/2020 Navsdron Pty Ltd	Site Visit 8 June - 10 June 2020, Mileage & Assistance with 2020-2021 Budget	\$	7,900.20
EFT7833	30/06/2020 Ixom Operations Pty Ltd	Pool - Chlorine Service Fee - 1 June to 30 June 2020	\$	81.84



**Shire of Dowerin**  
**List of Payments For The Period Ending 30 June 2020**

EFT7834	30/06/2020	Quick Corporate Australia Pty Ltd	Admin Stationary Supplies - Post-it Tabs, Red Pens, Markers & 4x Boxes A4 Copy Paper	\$	326.13
EFT7835	30/06/2020	Riccardo Ruggieri	Reimbursement - 19 Cottrel Street & Gym - Paint, Blades, Brush & Roller Spinner	\$	298.61
EFT7836	30/06/2020	Jason Sewell	Councillor Payment - 7x Council Meetings and 1x Council Committee Meeting	\$	1,475.00
EFT7837	30/06/2020	RI Trepp	Councillor Payment - 5x Council Meetings & 2x Council Committee Meetings	\$	1,150.00
EFT7838	30/06/2020	Gary Templeman	Commonwealth Home Support Program - Credit Refund	\$	45.36
EFT7839	30/06/2020	IT Vision	Upgrade Chart of Account System to Altus - Milestone 2	\$	12,041.57
EFT7840	30/06/2020	Western Stabilisers	Dowerin-Kalannie Road - Pulv and Lime Stabiliser, Additional Cement Stabiliser & Mobilisation/Demobilisation	\$	116,754.45
EFT7841	30/06/2020	Westrac Equipment	D010 Grader Cat 120M - Service	\$	3,139.83
EFT7842	30/06/2020	WCS Concrete	Stewart & Fraser St Intersection - Supply, Delivery & Laying for Ramp for Footpath Fraser St - Supply, Delivery & Installation of Kerbing	\$	1,760.00
EFT7843	30/06/2020	WA Country Chemist	HCP Purchase - 1x Grabit Arm - F. Robb	\$	67.90
EFT7844	30/06/2020	Beverley Ward	Councillor Payment - 8x Council Meetings & 3x Council Committee Meetings	\$	1,825.00
EFT7849	30/06/2020	Wheeldon Vale	AGRN903 Flood Damage Repairs - 5000 cubic/m Gravel	\$	11,000.00
EFT7850	30/06/2020	Avon Waste	Rubbish Collection - Waste & Recycling to 3 July 2020	\$	2,514.50
EFT7851	30/06/2020	Dowerin Engineering Works	Hino Truck D009 - New Mudguard	\$	1,168.86
EFT7852	30/06/2020	Dowerin Refrigeration	Dowerin Community Club - Diagnose Fault on Hot Water System in Kitchen, Supply & Install Ignitor, Ignitor Assy, Ignitor Plug & Sensor on Hot Water System, serviced and checked	\$	1,290.30
EFT7853	30/06/2020	Dowerin Tyre and Exhaust	Multipac Roller D014 - Battery	\$	440.00
EFT7854	30/06/2020	Hewer Consulting Services	AGRN903 Flood Damage Repairs Project Management & Project Administration - Provide offsite administration of reinstatement works and liaise with DRFAWA, with necessary documentation as	\$	16,170.00
EFT7855	30/06/2020	LG Net	Recruitment - Final Trim Grader Operator - Online Advertisement	\$	165.00
EFT7856	30/06/2020	Mayday Earthmoving	Smooth Drum Roller - Dry hire 1 May 2020 to 31 May 2020	\$	11,963.60
EFT7857	30/06/2020	Resonline Pty Ltd	SSA - Room Manager June 2020	\$	220.00
EFT7858	30/06/2020	St John Ambulance - Dowerin	Golf Club - AED Battery replacement & Adult Pad Replacement Pool - Child Pad Replacement Childcare - Child Pad Replacement	\$	517.88
EFT7859	30/06/2020	Toll IPEC Pty Ltd	Freight - Dowerin Fire Shed Protective Gear	\$	119.74
EFT7860	30/06/2020	True Plumbing and Gas	3/18 Memorial Avenue - Clean out Burners & Jets on Stove, Unblock Gas Pipe, Test Gas Regulators & Light Hot Water Unit	\$	275.00
					<b>\$ 1,011,162.18</b>

**Last Cheque No: 10814**

10815	03/06/2020	Shire of Dowerin	Payroll deductions	\$	269.57
10816	03/06/2020	LGRCEU	Payroll deductions	\$	41.00
10817	03/06/2020	Synergy	Electricity Usage & Charges to 14 May 2020 - Swimming Pool	\$	7,802.01
10818	03/06/2020	Telstra	Phone Usage & Charges to 10 June 2020 - Admin, HACC< Licencing, Sewerage, Health, Swimming Pool	\$	1,598.10
10819	03/06/2020	Water Corporation	Water Usage and Charges 23 March 2020 to 25 May 2020 -Standpipe Turriff Road Notham	\$	3,960.43
10820	17/06/2020	Synergy	Electricity Usage & Charges 25 April to 24 May 2020 - Street Lighting	\$	2,328.69
10821	17/06/2020	Water Corporation	Water Usage Service Charges 7 Feb to 8 June 2020 - SSA	\$	12,822.83
10822	26/06/2020	Synergy	Electricity Usage & Charges - 21 May to 17 June 2020 - SSA BBQ Area	\$	866.50
10823	26/06/2020	Telstra	Telephone Usage & Charges 11 June to 10 July 2020 - Admin Office, Dowerin Home Care Office, Licencing, Sewerage, Health, Pool & Depot	\$	1,798.93
10824	26/06/2020	WA Country Health Service - Wheatbelt	Workers Compensation Outpatient Attendance - Injection & Specialist Consultation 24/12/2020	\$	1,181.15
10825	30/06/2020	LG Hagboom	Councillor Payment - 6x Council Meetings & 1x Council Committee Meeting	\$	1,275.00
10826	30/06/2020	Len Holberton	Councillor Payment - 8x Council Meetings & 1x Council Committee Meeting	\$	1,675.00
					<b>\$ 35,619.21</b>

**Last Direct Debit No: 10964**

DD10975.1	04/06/2020	Shire of Dowerin - Visa Card Payments	NAB Business Visa - May 2020	\$	3,907.27
DD10984.1	22/06/2020	Puma Energy	Fuel Usage - May 2020	\$	911.13
DD10972.1	10/06/2020	WA Super	Superannuation contributions	\$	2,975.28
DD10972.2	10/06/2020	REST Superannuation	Superannuation contributions	\$	404.32
DD10972.3	10/06/2020	Australian Super	Superannuation contributions	\$	214.64
DD10972.4	10/06/2020	Prime Super	Superannuation contributions	\$	154.72
DD10972.5	10/06/2020	AMP Superannuation Saving Trust	Superannuation contributions	\$	159.60
DD10972.6	10/06/2020	Suncorp Brighter Super	Superannuation contributions	\$	182.96
DD10972.7	10/06/2020	MLC Super Fund	Superannuation contributions	\$	427.41
DD10972.8	10/06/2020	Cbus	Superannuation contributions	\$	191.87
DD10972.9	10/06/2020	Health Employees Super	Superannuation contributions	\$	145.53
DD10986.1	24/06/2020	WA Super	Superannuation contributions	\$	3,938.81
DD10986.2	24/06/2020	AMG Superannuation	Superannuation contributions	\$	349.29
DD10986.3	24/06/2020	REST Superannuation	Superannuation contributions	\$	404.32
DD10986.4	24/06/2020	Australian Super	Superannuation contributions	\$	168.16
DD10986.5	24/06/2020	Prime Super	Superannuation contributions	\$	154.72
DD10986.6	24/06/2020	AMP Superannuation Saving Trust	Superannuation contributions	\$	202.16
DD10986.7	24/06/2020	MLC Super Fund	Superannuation contributions	\$	413.22
DD10986.8	24/06/2020	Cbus	Superannuation contributions	\$	191.87
DD10986.9	24/06/2020	Health Employees Super	Superannuation contributions	\$	146.21
DD10972.10	10/06/2020	Hostplus	Superannuation contributions	\$	76.02
DD10972.11	10/06/2020	Australian Super	Superannuation contributions	\$	241.53
DD10972.12	10/06/2020	Care Super	Superannuation contributions	\$	147.26
DD10972.13	10/06/2020	Asgard Super	Superannuation contributions	\$	116.00
DD10972.14	10/06/2020	AMG Superannuation	Superannuation contributions	\$	203.14
DD10986.10	24/06/2020	Hostplus	Superannuation contributions	\$	70.09
DD10986.11	24/06/2020	Fiducian Portfolio Services Limited	Superannuation contributions	\$	78.80
DD10986.12	24/06/2020	Australian Super	Superannuation contributions	\$	208.57





**Shire of Dowerin**  
**List of Payments For The Period Ending 30 June 2020**

DD10986.13	24/06/2020	Care Super	Superannuation contributions	\$	146.72
DD10986.14	24/06/2020	Asgard Super	Superannuation contributions	\$	94.05
DD10979.1	10/06/2020	Western Australian Treasury Corporation	Loan No. 97 Upgrade to DCC	\$	39,126.21
DD10988.1	26/06/2020	Western Australian Treasury Corporation	Loan No. 101 Interest payment - Pool Improvements	\$	10,971.80
130867	24/06/2020	BF - Bank Fee	Bank Fee	\$	32.24
130867	30/06/2020	BF - Bank Fee	Bank Fee	\$	26.26
130867	30/06/2020	BF - Bank Fee	Bank Fee	\$	42.80
				<b>\$</b>	<b>67,224.98</b>

**\$ 1,114,006.37**

\$	1,011,162.18	EFT7715 to EFT7860
\$	35,619.21	Cheque 10815 to 10826
\$	3,907.27	Direct Debit 10975: Credit Card Payment: May 2020
\$	911.13	Direct Debit 10984: Puma Energy: Fuel: May 2020
\$	12,207.27	Superannuation Payments
\$	50,098.01	Direct Debit 10979 & 10988: Treasury Loan Repayments
\$	101.30	Direct Debit 130867: Bank Fees
<b>\$</b>	<b>1,114,006.37</b>	

\$	52,095.47	PPE 10 June 2020 - Wages of Child Care Reimbursed & Dowerin Home Care Funded
\$	55,632.58	PPE 24 June 2020 - Wages of Child Care Reimbursed & Dowerin Home Care Funded
<b>\$</b>	<b>107,728.05</b>	

**\$ 1,221,734.42** Total Payments for June 2020 Including Payroll x2

APPROVED FOR  
PAYMENT *[Signature]*

6/07/2020  
~~30/06/2020~~  
521  
DD

\$ 1,909.85

APPROVED FOR  
PAYMENT

Recommended by the Finance Committee .....

CERTIFIED SPECIAL EMERGENCY PAYMENT ..... PRESIDENT

Statement for

**NAB Business Visa**

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &

AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)

DOWERIN SHIRE  
PO BOX 111  
DOWERIN WA 6461

Statement Period

29 May 2020 to 29 June 2020

Company Account No:

[REDACTED]

Facility Limit:

\$16,000

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**Your Account Summary**

Balance from previous statement	\$3,907.27 DR
Payments and other credits	\$3,907.27 CR
Purchases, cash advances and other debits	\$1,871.82 DR
Interest and other charges	\$38.03 DR
<b>Closing Balance</b>	<b>\$1,909.85 DR</b>

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**YOUR DIRECT DEBIT PAYMENT OF \$1,909.85 WILL BE  
CHARGED TO ACCOUNT [REDACTED] ON  
06/07/2020 AS PER OUR AGREEMENT.**

see reverse for transaction details

## Transaction record for: Billing account

Date	Amount A\$	Details	Reference
3 Jun 2020	\$3,907.27 CR	DIRECT DEBIT PAYMENT	74557040154
5 Jun 2020	\$10.37	NAB INTNL TRAN FEE - (SC)	74557040157
17 Jun 2020	\$0.66	NAB INTNL TRAN FEE - (SC)	74557040169
<b>Total for this Period:</b>	<b>\$3,896.24 CR</b>		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 496 594, 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



Billor 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)
	MRS REBECCA LOUISE M	\$10,000	\$0.00	\$1,119.28	\$9.00	\$1,128.28
	MR GLEN CHRISTOPHER	\$5,000	\$0.00	\$0.00	\$9.00	\$9.00
	MISS CHERIE MAY DELM	\$3,000	\$0.00	\$752.54	\$9.00	\$761.54
	BILLING ACCOUNT	\$0	\$3,907.27 CR	\$0.00	\$11.03 DR	\$3,896.24 CR
			\$3,907.27 CR	\$1,871.82 DR	\$38.03 DR	\$1,997.42 CR

## Transaction type

Purchase

## Annual percentage rate

0.000%

## Daily percentage rate

0.00000%

Statement for  
**NAB Business Visa**

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001  
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday  
Fax 1300 363 658  
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

**Cardholder Details**

Cardholder Name: MRS REBECCA LOUISE MCCALL  
Account No: [REDACTED]  
Statement Period: 29 May 2020 to 29 June 2020  
Company Account No: [REDACTED]  
Credit Limit: \$10,000  
Available Credit: \$8,871

**Transaction record for: MRS REBECCA LOUISE MCCALL**

Date	Amount \$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
5 Jun 2020	\$345.65	VISTAPR*VistaPrint.com 866-8936743	SSA Brochures + freight			24550	74313190156
17 Jun 2020	\$351.99	JBHiFi.com.au 0395777000	webcams - Admin - Staff meetings/training			20888	03150755893
17 Jun 2020	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC: Monthly Software Subscription			25821	74313190168
		RECURRING DIRECT DEBIT.					
22 Jun 2020	\$68.60	BUNNINGS 318000 MIDLAND	CEO House - Shelving			amt 028.005.595	74940520173
23 Jun 2020	\$128.00	DOWERIN ROADHOUSE DOWERIN	Farewell Breakky - D Stone & S Williams			25208	74564720174
29 Jun 2020	\$203.05	SHIRE DOWERIN DOWERIN	IGNJ107 - 6 months Vehicle Licence Renewal			PT03.260610	01170557419
29 Jun 2020	\$9.00	CARD FEE	NAB Card Fee			20812	74557040181

**Employee declaration**

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

Cardholder signature:

*[Signature]* Date: 13/7/2020

181/04/17/M11564/S019692/1039383

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 GLEN CHRISTOPHER BRIGG  
Account No: [REDACTED]  
Statement Period: 29 May 2020 to 29 June 2020  
Company Account No: [REDACTED]  
Credit Limit: \$5,000  
Available Credit: \$4,991

**Transaction record for: MR GLEN CHRISTOPHER BRIGG**

Date	Amount \$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
29 Jun 2020	\$9.00	CARD FEE	NAB Card Fee	-----	-----	20312	74557040181

**Employee declaration**

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

Cardholder signature:

 Date: 13/7/20



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: MISS CHERIE MAY DELMAGE  
Account No: [REDACTED]  
Statement Period: 29 May 2020 to 29 June 2020  
Company Account No: [REDACTED]  
Credit Limit: \$3,000  
Available Credit: \$2,238

**Transaction record for: MISS CHERIE MAY DELMAGE**

Date	Amount \$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
1 Jun 2020	\$72.12	DUNNINGS TOODYAY JUN TOODYAY	Fuel - D4 MCCS Vehicle	---	---	P708.261.514	74564450153
5 Jun 2020	\$354.18	AVN NORTHAM PTY LTD NORTHAM	Car Service - DO CEO Vehicle	---	---	P709.260.590	74940520156
8 Jun 2020	\$77.13	CALTEX NORTH WANNEROO NOWERGUP	Fuel - D4 MCCS Vehicle	---	---	P708.261.514	74940520159
15 Jun 2020	\$67.03	COLES EXPRESS 2128 NORTHAM	Fuel - D4 MCCS Vehicle	---	---	P708.261.514	74363960165
23 Jun 2020	\$65.90	COLES EXPRESS 2128 NORTHAM	Fuel - D4 MCCS Vehicle	---	---	P708.261.514	74363960175
23 Jun 2020	\$62.61	DOWERIN ROADHOUSE DOWERIN	Fuel - D4 MCCS Vehicle	---	---	P708.261.514	74564720174
29 Jun 2020	\$53.57	COLES EXPRESS 2128 NORTHAM	Fuel - D4 MCCS Vehicle	---	---	P708.261.514	74363960179
29 Jun 2020	\$9.00	CARD FEE	NAB Card Fee	---	---	20312	74557040181

**Employee declaration**

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

Cardholder signature: \_\_\_\_\_

*Cherie May Delmage*

Date: \_\_\_\_\_

13/7/20

**Recalcitrant Rates Debtors  
as at 30 June 2020**

Assessment	Comments as at 3/7/2020	3rd Previous Year & greater	2nd Previous Year	Previous Year	Current Year	Total
A247	Ratepayer has advised property is being sold in June. No official confirmation has been received.	294.22	345.83	401.24	17.66	1,058.95
A248	Ratepayer has advised property is being sold in June. No official confirmation has been received.	294.22	345.83	401.31	17.66	1,059.02
A249	Ratepayer has advised property is being sold in June. No official confirmation has been received.	194.22	344.43	390.00	15.80	944.45
A277	Ratepayer has recommenced paying by Special Arrangement. Last payment was 23/6/20			229.49	4.07	233.56
A283	Elderly gentlemen, with son handling affairs. Debt Recovery on hold.		1,669.18	837.42	32.07	2,538.67
A494	Ratepayer paying under arrangement. Last payment was 21/4/20	1,515.85	1,289.92	1,432.50	68.72	4,306.99
A529	Ratepayer has recommenced paying by Special Arrangement. Last payment 18/6/20	1,787.43	1,783.05	1,651.22	82.74	5,304.44
A90	Official confirmation of the sale of land has been received.	703.77	957.27	1,097.07	46.64	2,804.75
A950	Ratepayer now paying under arrangement. Last payment made 29/6/20	1,138.86	1,049.40	1,227.19	62.21	3,477.66
	<b>TOTAL Debt Currently Being Managed</b>					<b>21,728.49</b>
A1016	AMPAC are advising a field call to ratepayers last known address in Kenwick to assess his current situation.	3,604.81	1,766.81	1,647.41	86.67	7,105.70
A1171	Debt is deemed unrecoverable. Tenement now dead. Suggest balance is written off.		719.36	86.95	13.54	819.85
A225	AMPAC are advising Council commence 3-year rule to place property into Council's name. Advice is being sought if we can enter into a private arrangement to buy property from owner.	3,917.83	9,195.12	1,067.67	69.51	14,250.13
A229	Council previously approved a Rate Exemption on this property. Dept of Local Government Legislative advisor has recommended we commence 3-year rule to place property into Council's name.		190.00	89.92	1.54	281.46
A380	AMPAC are advising Council commence 3-year rule to place property into Council's name. Advice is being sought if we can enter into a private arrangement to buy property from owner.	9,735.27	5,347.67	5,238.55	188.07	20,509.56
A512	Mortgage has been discharged. AMPAC has advised we recommence the Property Sale & Seizure Order. If property fails to sell we would need to commence 3-year rule to place the property into Council's name. Advice is being sought if we can enter into a private arrangement to buy property from owner.	12,437.91	4,020.63	4,746.14	250.90	21,455.58
	<b>TOTAL Bad Debt Requiring Action</b>					<b>64,422.28</b>
	<b>GRAND TOTAL</b>					<b>86,150.77</b>

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	<b>Administration</b>						
	Photocopying/Printing Per Page (A4 1 sided) B&W	Per Page	0.00	0.85	Y	C	
	Photocopying/Printing Per Page (A3 1 sided) B&W	Per Page	0.00	1.00	Y	C	
	Photocopying/Printing Per Page (A4 1 sided) Colour	Per Page	0.00	2.00	Y	C	
	Photocopying/Printing Per Page (A3 1 sided) Colour	Per Page	0.00	2.50	Y	C	
	Scanning to File (Per Sheet)	Per Page	0.00	1.00	Y	C	
	<b>Freedom of Information</b>						
	Personal Information	Per Application	No Fee	No Fee	N	S	LG Act 1995 Section 6.16
	Amending Personal Information	Per Application	No Fee	No Fee	N	S	
	Application Fee for Non-Personal Information	Per Application	30.00	30.00	N	S	WA FOI Act 1992
	Access Time Supervised by Staff	Per Hour or Pro Rata	37.00	37.00	N	S	LG Act 1995 Section 6.16
	Dealing with Applications	Per Hour or Pro Rata	35.00	35.00	N	S	WA FOI Act 1992
	Photocopying	Per Copy	0.85	0.85	N	C	
	Delivery, Packaging & Postage	Actual Cost	Cost Recovery	Cost Recovery	Y	C	
	<b>Property Enquiries</b>						
	Single Property Enquiry	Per Enquiry	Nil	Nil	Y	C	LG Act 1995 Section 6.16
	Settlement Agents & Real Estate Agents	Full Requisitions	115.00	115.00	Y	C	LG Act 1995 Section 6.16
	Settlement Agents & Real Estate Agents	Rates Enquiry Only	37.00	37.00	Y	C	LG Act 1995 Section 6.16
	<b>Rates, Debtors &amp; ESL Levies</b>						
	Administration Fee	Per Instalment Notice	5.00	5.00	N	S	\$6.45 LG Act 1995 - Not included in Hardship Cases
	Instalment Payment Plan Interest	Local Govt Regs	5.50%	5.50%	N	S	\$6.45 LG Act 1995 - Not included in Hardship Cases
	Rates; Overdue Interest	Per Annum	8.00%	8.00%	N	S	\$6.45 LG Act 1995 - Will need to be adjusted accordingly
	External Debt Collection Administration Fee	Administration Fee	26.00	26.00	N	S	\$6.45 LG Act 1995 - Not included in Hardship Cases
	ESL; Overdue Interest	Per Annum	8.00%	8.00%	N	S	\$6.45 LG Act 1995 - Will need to be adjusted accordingly
	Rates Payments by Special Arrangements	Per Assessment	22.00	22.00	N	C	\$6.45 LG Act 1995 - Not included in Hardship Cases
	<b>Fire Prevention</b>						
	Installation of Fire Breaks	Per Application	Cost Recovery	Cost Recovery	Y	C	Bushfires Act 1954
	Infringements	Per Infringement	Per Act	Per Act	N	S	Bush Fires Infringement (Regulations) 1978
	Replacement Rural Street Number Signs with Star Picket (excludes installation)	Per Sign		43.00	Y	C	\$6.16 LG Act 1995
	<b>Animal Control</b>						
	Replacement Tag Fee; Dog & Cat	Per Tag	2.50	2.50	Y	C	\$6.16 LG Act 1995
	Dog Annual Registration; Sterilised Dog/Bitch	Per Year	20.00	20.00	N	S	R 17 Dog Regulations 2013
	Dog Annual Registration; Unsterilised Dog/Bitch	Per Year	50.00	50.00	N	S	
	Dog Three Year Registration; Sterilised Dog/Bitch	Per Three Years	42.50	42.50	N	S	
	Dog Three Year Registration; Unsterilised Dog/Bitch	Per Three Years	120.00	120.00	N	S	
	Dog Life Registration; Sterilised	Life	100.00	100.00	N	S	
	Dog Life Registration; Unsterilised	Life	250.00	250.00	N	S	
	Dog Concession; Working Dogs	Per Year	25% of fee	25% of fee	N	S	
	Dog Concession; Pensioners	Per Year	50% of fee	50% of fee	N	S	
	Registration; Service Dog	Per Year	No charge	No charge	N	S	
	Dog Surrender Fee	Per Dog	80.00	80.00	Y	C	R 17 Dog Regulations 2013
	Impound Fees; Dogs & Cats	Per Impound	100.00	100.00	Y	C	
	Sustenance Fee	Per Day	25.00	25.00	Y	C	
	Release of Dog or Cat outside Facility Opening Hours	Per Animal	100.00	100.00	Y	C	

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	First Aid Treatment of any Impounded Animal		Cost Recovery	Cost Recovery	Y	C	
	Microchipping Fee	Per Dog	45.00	45.00	Y	C	R 17 Dog Regulations 2013
	Dog Yard Inspection; Restricted & Dangerous Dog Only	Per Inspection	50.00	50.00	Y	S	
	Application of Licence as Approved Kennel Establishment	Per Application	200.00	200.00	N	S	
	Approved Kennel Establishment Licence & Annual Renewal	Per Licence	200.00	200.00	N	S	
	Application to Keep More Than The Prescribed Number of Dogs	Per Application	100.00	100.00	N	S	
	Ranger Inspection Fee	Per Application	50.00	50.00	Y	C	
	Hire of Animal Trap	Bond	100.00	100.00	N	C	
	Cat Annual Registration; Sterilised Cat	Per Year	20.00	20.00	N	S	S31 Cat Act 2011
	Cat Three Year Registration; Sterilised Cat	Per Year	42.50	42.50	N	S	CI 1 Schedule 3 Cat Regulations 2011
	Cat Life Registration	Life	100.00	100.00	N	S	
	Cat Concession; Pensioners	Per Year	50% of fee	50% of fee	N	S	
	Application for Approval to Breed Cat	Per Application	100.00	100.00	N	C	
	Annual Renewal of Cat Breeding Licence	Per Year	100.00	100.00	N	C	
	Application for Licence as Approved Cattery	Per Application	200.00	200.00	N	C	
	Registration of Breeding Cat	Per Year	100.00	100.00	N	S	
	Application Fee; Keep Any Birds/Livestock in Town Site	Per Application	100.00	100.00	N	C	
	Impound Fees - Livestock; wethers, ewes, lambs, goats; Between 6pm-6am	Per Head	30.00	30.00	N	C	Local Governement Act
	Impound Fees - Livestock; wethers, ewes, lambs, goats; Between 6am-6pm	Per Head	15.00	15.00	N	C	
	Impound Fees - All other livestock; Between 6pm-6am	Per Head	75.00	75.00	N	C	
	Impound Fees - All other livestock; Between 6pm-6am	Per Head	35.00	35.00	N	C	
	Sustenance Fee; All livestock per head	Per Day	Cost Recovery	Cost Recovery	Y	C	
	Infringements	Per Infringement	Per Act	Per Act	N	S	R35 Dog Regulations 2013 & S62 Cat Act 2011
	<b>Abandoned Vehicles/Parking Control</b>						
	Removal of Vehicle	Cost	Cost Recovery	Cost Recovery	Y	C	LG Act 1995 Section 6.16
	Storage of Vehicle per week or part thereof	Per Week	50.00	50.00	Y	C	
	Parking Infringement	Per Infringement	Cost Recovery	Cost Recovery	N	S	As per prescribed offence in Local Law
	Impound Fees; Vehicles	Per Vehicle	200.00	200.00	Y	C	
	<b>Commercial Rents</b>						
	Community Resource Centre		Negotiated	Negotiated	Y	C	As Per Agreement
	Pop up Shop; 28 Stewart Street	Annual Membership Fee	52.00	52.00	Y	C	
	Pop up Shop; 28 Stewart Street	Daily Rate	30.00	30.00	Y	C	
	Dowerin Childcare Centre		Negotiated	Negotiated	Y	C	As Per Agreement
	Dowerin Events Management Offices		Negotiated	Negotiated	Y	C	As Per Agreement
	<b>Refuse Collection</b>						
	First Weekly Service & Recycling	Per Annum	344.00	344.00	N	C	S.67 WARR Act 2007
	Additional Weekly Service	Per Annum	172.00	172.00	Y	C	S.67 WARR Act 2007
	Minnivale Residential Collection (excluding recycling)	Per Annum	172.00	172.00	N	C	S.67 WARR Act 2007
	Replacement Bins	Per Bin	Cost Recovery	Cost Recovery	Y	C	
	<b>Landfill Collection</b>						
	Asbestos Disposal including digging & burial rounded up to full m3; unit charged by cubic me	Per Cubic Metre	0.00	65.00	Y	C	
	Commerical Bulk Waste/Builders Demolition Waste	Per Cubic Metre	0.00	65.00	Y	C	
	Commercial Liquid Waste Disposal (Controlled)	Per Litre	0.00	0.30	Y	C	
	Open Landfill Out of Hours (minimum charge)	As per staff & vehicle charge out rates	0.00	0.00	Y	C	

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	Other including but not limited to: whitegoods; animals; vehicles	Per drop off	0.00	30.00	Y	C	
	Commerical Controlled Liquid Waste Disposal	Per Litre	0.13	0.13			
	Tyres (not accepted)		0.00	0.00	Y	C	
	<b>Septic Fees (Statutory)</b>						
	Septic System Application	Per Application	118.00	118.00	N	S	Health Regulations 1974
	Septic System Inspection	Per Inspection	118.00	118.00	N	S	Health Regulations 1974
	Septic System Re-Inspection (if required)	Per Inspection	118.00	118.00	N	S	Health Regulations 1974
	WA Health Department Administration Fee	Per Application	51.00	51.00	N	S	Health Regulations 1974
	<b>Effluent Disposal</b>						
	Disposal of liquid waste into Shire ponds	Per Litre	0.13	0.13	Y	S	Health (Treatment & Sewage & Disposal of Liquid Waste) Regulation 1974
	<b>Public Trading Licence Fees</b>						
	Stall-holders, Trading in Public Places, Hawkers; Application Fee	Per Application	52.00	52.00	N	C	LG Act Consolidated Local Law 12.11
	Stall-holders, Trading in Public Places, Hawkers; Licence Fee	Per Day	156.00	156.00	N	C	LG Act Consolidated Local Law 12.11
	Food Vendors	Annual Fee	0.00	50.00	N	C	Food Act Section 140
	Mobile / Itinerant Food Vendors	Per Application	75.00	75.00	N	C	Food Act Section 140
	Mobile / Itinerant Food Vendors -(charity, local sporting, community groups exempts)	Per Application	0.00	0.00	N	C	Food Act Section 140
	Festival or Market Stalls (community groups free)	Per Application	20.00	20.00	Y	C	
	Christmas Fair & Festival Stalls; Public Liability	Per Application	10.00	10.00	Y	C	
	Christmas Fair & Festival Stalls; Provision of Power	Per Application	5.00	5.00	Y	C	
	Christmas Fair & Festival Stalls; Provision of Tables & Chairs	Per Application	5.00	5.00	Y	C	
	Registration of Accommodation	Per Registration	53.00	53.00	N	S	Health Act Section 344C
	Registration of Caravan Park	Per Registration	53.00	53.00	N	S	CP & CG Regs Sch 3 Div. 1 Cl 1
	Noise Regulation 18 Application	Per Application	53.00	53.00	N	S	EP Noise Reg 1997 18 (6)
	Alfresco Dining; Application Fee	Per Application	53.00	53.00	N	C	LG Act 1995 Section 6.16
	Alfresco Dining; Renewal & Transfer Fee	Per Renewal/Transfer	53.00	53.00	N	C	LG Act 1995 Section 6.16
	<b>Cemetery</b>						
	Single Interment (Grave Burial Fee)	Per Internment	1,200.00	1,200.00	Y	C	Cemeteries Act 1986
	Double Interment; Extra 600mm depth (Grave Burial Fee)	Per Internment	1,310.00	1,310.00	Y	C	Cemeteries Act 1986
	Ashes Interment into Grave Site	Per Internment	0.00	250.00	Y	C	Cemeteries Act 1986
	Grant of Right of Burial Fee	Per Application	71.00	71.00	Y	C	Cemeteries Act 1986 Section 25
	Niche Wall; Single Niche (Ashes)	Per Application	144.00	144.00	Y	C	Cemeteries Act 1986
	Niche Wall; Double Niche	Per Application	250.00	250.00	Y	C	Cemeteries Act 1986
	Niche Wall; Grant Right Burial Fee	Per Application	72.00	72.00	Y	C	Cemeteries Act 1986
	Niche Wall; Plaques	Per Plaque	Cost Recovery	Cost Recovery	Y	C	Cemeteries Act 1986
	Grave Site Reservation	Per Application	35.00	35.00	Y	C	Cemeteries Act 1986
	Niche Wall Reservation	Per Application	35.00	35.00	Y	C	Cemeteries Act 1986
	Erect Monument Fee	Per Application	45.00	45.00	Y	C	Cemeteries Act 1986-Section 30
	Reopening of Grave	Per Application	1,200.00	1,200.00	Y	C	Cemeteries Act 1986
	<b>Equipment Hire</b>						
	Tree Planter Hire	Per Day	150.00	150.00	Y	C	LG Act 1995 Section 6.16
	<b>Community Bus Hire</b>						
	Ordinary Hire Plus Fuel	Per Km	0.85	0.85	Y	C	LG Act 1995 Section 6.16
	Seniors Hire Plus Fuel	Per Km	0.60	0.60	Y	C	LG Act 1995 Section 6.16
	Cleaning Fee if additional clean required to return to original state	As per staff & vehicle charge out rates			Y	C	

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	Re-Fueling Fee	Cost Recovery			Y	C	
	<b>Building Hire</b>						
	Lesser Hall; Half Day; excluding kitchen	Four hours; Half Day	30.00	30.00	Y	C	LG Act 1995 Section 6.16
	Lesser Hall; Full Day; excluding kitchen	Twelve Hours; Full Day	90.00	90.00	Y	C	LG Act 1995 Section 6.16
	Lesser Hall; Half Day; including kitchen	Four hours; Half Day	12.00	12.00	Y	C	LG Act 1995 Section 6.16
	Lesser Hall; Full Day; including kitchen	Twelve Hours; Full Day	70.00	70.00	Y	C	LG Act 1995 Section 6.16
	Town & Lesser Hall; Function; Commercial/Business/Corporate	Per Event	350.00	350.00	Y	C	LG Act 1995 Section 6.16
	Town & Lesser Hall; Function; Local Groups	Per Event	87.00	87.00	Y	C	LG Act 1995 Section 6.16
	Town & Lesser Hall; Function; School Groups	Per Event	0.00	0.00	Y	C	LG Act 1995 Section 6.16
	Town & Lesser Hall; Function Bond	Per Event	200.00	200.00	N	C	LG Act 1995 Section 6.16
	Cleaning Fee if additional clean required to return to original state	As per staff & vehicle charge out rates			Y	C	
	Set Up Fee	As per staff & vehicle charge out rates			Y	C	
	Pack Up Fee	As per staff & vehicle charge out rates			Y	C	
	<b>Recreation</b>						
	Cleaning Fee if additional clean required to return to original state	As per staff & vehicle charge out rates			Y	C	
	Badminton	Per Hour	11.00	11.00	Y	C	LG Act 1995 Section 6.16
	Badminton Function Room	Per Hour	11.00	11.00	Y	C	
	Indoor Courts (Lifestyle Shed)	Per Hour	11.00	11.00	Y	C	LG Act 1995 Section 6.16
	Cleaning Fee if additional clean required to return to original state	As per staff & vehicle charge out rates					
	Camping Site; RV Friendly (Self Contained) (Field Days & Minnivale)	Per 48 Hours	Donation	Donation	NA	C	LG Act 1995 Section 6.16
	<b>Seasonal Sporting Club Fees</b>						
	<i>Sporting Club Fees based on Per Player Fee Per Season</i>						
	Player (Senior)	Per Season	30.00	30.00	Y	C	LG Act 1995 Section 6.16
	Player (Junior)	Per Season	0.00	0.00	Y	C	LG Act 1995 Section 6.16
	<b>Swimming Pool Charges</b>						
	Adults	Per Visit	4.00	4.00	Y	C	LG Act 1995 Section 6.16
	Children	Per Visit	4.00	4.00	Y	C	LG Act 1995 Section 6.16
	Family Visit (2 Adults & 2 Children)	Per Visit		15.00	Y	C	
	Season Tickets; Family (Max 4 people of Immediate Family)	2 adults & 2 children	140.00	140.00	Y	C	LG Act 1995 Section 6.16
	- Additional Children	Per Child	30.00	30.00	Y	C	LG Act 1995 Section 6.16
	Season Tickets; Single	Per Season	80.00	80.00	Y	C	LG Act 1995 Section 6.16
	Half Season Ticket; Family (1 January each year)	2 adults & 2 children	70.00	70.00	Y	C	LG Act 1995 Section 6.16
	- Additional Children	Per Child	15.00	15.00	Y	C	LG Act 1995 Section 6.16
	Half Season Ticket; Single (1 January each year)	Per Half Season	40.00	40.00	Y	C	LG Act 1995 Section 6.16
	Adult; Non Swimmer	Per Visit	2.00	2.00	Y	C	LG Act 1995 Section 6.16
	Hire of Swimming Pool	Per Hour	50.00	50.00	Y	C	LG Act 1995 Section 6.16
	Cleaning Fee if additional clean required to return to original state	As per staff & vehicle charge out rates			Y	C	LG Act 1995 Section 6.16
	Senior / Concession Adult	Per Visit	2.00	2.00	Y	C	LG Act 1995 Section 6.16
	Season Ticket - Senior / Concession Adult	Per Season	0.00	60.00	Y	C	LG Act 1995 Section 6.16
	<b>All Hours Gym Membership Fees</b>						
	New Gym Joining Fee	One Off	35.00	35.00	Y	C	To cover induction costs & access card
	Replacement Card; All Hours Gym Access	Per Card	30.00	30.00	Y	C	To cover cost of replacement card
	Adult; One Year	Per Annum	210.00	210.00	Y	C	LG Act 1995 Section 6.16
	Student; One Year	Per Annum	110.00	110.00	Y	C	LG Act 1995 Section 6.16



## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	Concession/Senior; One Year	Per Annum	110.00	110.00	Y	C	LG Act 1995 Section 6.16
	Adult; 6 Months	Per 6 Months	140.00	140.00	Y	C	LG Act 1995 Section 6.16
	Student; 6 Months	Per 6 Months	75.00	75.00	Y	C	LG Act 1995 Section 6.16
	Concession/Senior; 6 Months	Per 6 Months	75.00	75.00	Y	C	LG Act 1995 Section 6.16
	Adult; 3 Months	Per 3 Months	90.00	90.00	Y	C	LG Act 1995 Section 6.16
	Student; 3 Months	Per 3 Months	50.00	50.00	Y	C	LG Act 1995 Section 6.16
	Concession/Senior; 3 Months	Per 3 Months	50.00	50.00	Y	C	LG Act 1995 Section 6.16
	Adult; 1 Month	Per Month	40.00	40.00	Y	C	LG Act 1995 Section 6.16
	Student; 1 Month	Per Month	20.00	20.00	Y	C	LG Act 1995 Section 6.16
	Concession/Senior; 1 Month	Per Month	20.00	20.00	Y	C	LG Act 1995 Section 6.16
	Family Annual Gym Pass (Two Adults & 2 Children over 14 years)	Per Annum	580.00	580.00	Y	C	LG Act 1995 Section 6.17
	Hire of Gym Facilities (Exclusive Use Not Permitted;)	Per Day	12.00	12.00	Y	C	
	<b>Vehicle Number Plates</b>						
	Special Series Issues Plates (Includes \$200 DoT Fee)	Per Pair	250.00	250.00	Y	C	Total charge includes DoT fee (\$200) & Shire fee
	<b>Private Works</b>						
	Standard Crossover Installation	50% contribution by Council	1,000.00	1,000.00	Y	C	LG Act 1995 Section 6.16
	Standpipe Water Fee; Local Government Projects leave as is	Per kl	6.50	6.50	N	C	LG Act 1995 Section 6.16
	Standpipe Water Fee; Farming and/or Commercial Use	Per kl	9.00	9.00	N	C	LG Act 1995 Section 6.16
	Bond; Per Standpipe Key	Refundable upon return	200.00	200.00	N	C	LG Act 1995 Section 6.16
	<b>Plant Hire; Wet</b>						
	Grader	Per Hour	206.00	206.00	Y	C	LG Act 1995 Section 6.16
	Front End Loader	Per Hour	183.00	183.00	Y	C	LG Act 1995 Section 6.16
	Skid Steer	Per Hour	154.00	154.00	Y	C	LG Act 1995 Section 6.16
	Tip Truck; 3 tonne or 6 tonne	Per Hour	137.00	137.00	Y	C	LG Act 1995 Section 6.16
	Tip Truck; 10 tonne	Per Hour	159.00	159.00	Y	C	LG Act 1995 Section 6.16
	Multi-tyre Roller	Per Hour	159.00	159.00	Y	C	LG Act 1995 Section 6.16
	Low Loader	Per Hour	159.00	159.00	Y	C	LG Act 1995 Section 6.16
	Concrete Mixer	Per Half Day	99.00	99.00	Y	C	LG Act 1995 Section 6.16
	Jetter (Sewer)	Cost Recovery	0.00	137.00	Y	C	LG Act 1995 Section 6.16
	Jet Patcher	Cost Recovery	0.00	206.00	Y	C	LG Act 1995 Section 6.16
	<b>Materials &amp; Supplies - All Prices Quoted are for Pick Up Only</b>						
	Sand & Gravel (ex Depot) (pick up)	Per Cubic Metre	24.00	24.00	Y	C	LG Act 1995 Section 6.16
	Rock Dust (pick up)	Per Cubic Metre	41.00	41.00	Y	C	LG Act 1995 Section 6.16
	Blue Metal (pick up)	Per Cubic Metre	44.00	44.00	Y	C	LG Act 1995 Section 6.16
	Sale of Mulch (pick up)	Per Cubic Metre	0.00	0.00	Y	C	LG Act 1995 Section 6.16
	Provision & delivery of materials & supplies	As per staff & vehicle charge out rates	0.00	0.00	Y	C	LG Act 1995 Section 6.16
	<b>Labour Hire</b>						
	Manager Works & Assets	Per Hour	120.00	120.00	Y	C	LG Act 1995 Section 6.16
	Manager Corporate & Community Services	Per Hour		120.00	Y	C	LG Act 1995 Section 6.16
	Plant Operator	Per Hour	85.00	85.00	Y	C	LG Act 1995 Section 6.16
	Works Labour Hire	Per Hour	85.00	85.00	Y	C	LG Act 1995 Section 6.16
	Cleaner	Per Hour	50.00	50.00	Y	C	LG Act 1995 Section 6.16
	Administration Labour Hire	Per Hour	85.00	85.00	Y	C	LG Act 1995 Section 6.16
	<b>Short Term Accommodation</b>						

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	One Bedroom Unit	Per Night	130.00	130.00	Y	C	Unit
	One Bedroom Unit; Peak	Per Night	200.00	200.00	Y	C	Unit
	Studio Room	Per Night	110.00	110.00	Y	C	Room
	Studio Room; Peak	Per Night	180.00	180.00	Y	C	Room
	Extra Adult (Room/Unit)	Per Night		20.00	Y	C	Unit
	Extra Child (Room/Unit)	Per Night		10.00	Y	C	Unit
	Additional Room Clean	Per Visit	Cost Recovery	Cost Recovery	Y	C	Unit or Room - to be added and charged to the client
	Caravan/Camper Site with Hardstand; fully serviced (2 person)	Per Night	25.00	20.00	Y	C	Caravan & Camper
	Caravan/Camper Site with Hardstand; fully serviced; Concession (2 person)	Per Night	15.00	15.00	Y	C	Caravan
	Caravan/Camper Site on gravel; fully self-contained (2 person) (use of ablutions & camp kitchen)	Per Night		10.00	Y	C	Caravan
	Caravan/Camp Site on gravel; with power, no water (2 persons) (use of ablutions & camp kitchen)	Per Night		15.00	Y	C	
	Powered Tent Site (gazebos, tents, swags) (2 person)	Per Night	15.00	10.00	Y	C	Camping Site
	Extra Person (Caravan, Camper or Tent)	Per Person, Per Night		5.00	Y	C	
	Use of Washing Machine	Per Load	4.00	4.00	Y	C	Washing Machine
	Use of Dryer	Per Load	4.00	4.00	Y	C	Dryer Machine
	Administration Postage Fee for Lost Property		Cost Recovery	Cost Recovery	Y	C	To be Added & Charged to the client
	<b>Town Planning Fees</b>						
	Minor Scheme Amendment (50% refundable if not advertised)	Per Application	As per Reg48 of the Planning & Development Regulations 2005	As per Reg48 of the Planning & Development Regulations 2005	N		
	<b>Professional Services</b>						
	Building Licence Search Fee Per Hour	Per Search Per Hour		80.00	Y	C	
	Property Building Enquiries Per Hour	Per Hour		80.00	Y	C	
	Building Inspection Fee, Per Hour, plus \$0.91 per kilometre	Per Hour		80.00	Y	C	
	Staff Professional Services Health & Building Fee per Hour	Per Hour		110.00	Y	C	
	<b>Preventative Services &amp; Health Administration &amp; Inspection (Health Act 1911)</b>						
	Application to construct/install an apparatus for sewerage treatment	Per Application		118.00	N	S	
	Inspection fee (1 or 2 major fixtures)	Per Inspection		118.00	N	S	
	Each Additional Fixture	Per Inspection		30.00	N	S	
	Re-inspection fee	Per Inspection		50.00	N	S	
	Application fee to Department of Health (with local government report)	Per Application		42.35	N	S	
	Application fee to Department of Health (without local government report)	Per Application		118.00	N	S	
	WA Health Department Administration Fee	Per Application	51.00	51.00	N	S	Health Act 1911
	<b>Offensive Trades:</b>						
	Slaughterhouse/piggeries/knackereries/poultry processing establishments/poultry farming/rabbit farming	Per Application		298.00	N	S	Offensive Trades Regs 1976
	<b>Fat melting, fat extracting or tallow melting establishments:</b>						
	a) butcher shop or similar	Per Application		171.00	N	S	Offensive Trades Regs 1976
	b) larger establishments	Per Application		298.00	N	S	Offensive Trades Regs 1976
	Any other offensive trade not specified	Per Application		298.00	N	S	Offensive Trades Regs 1976
	<b>Caravan Park &amp; Camping Grounds Regulations 1997 - Application Fees</b>						
	Application for grant or renewal of licence (Regulation 45)	Per Application		200.00	N	S	Caravan Park Regulations 1997
	<b>Or amount calculated by multiplying the relevant amount set out below by the maximum number of sites:</b>						

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	Long stay sites, \$/site	Per Site		6.00	N	S	Caravan Park Regulations 1997
	Short stay sites and sites in transit parks	Per Site		6.00	N	S	Caravan Park Regulations 1997
	Camp sites	Per Site		3.00	N	S	Caravan Park Regulations 1997
	Overflow sites	Per Site		1.50	N	S	Caravan Park Regulations 1997
	Additional fee by way of penalty for renewal after expiry	Per Application		20.00	N	S	Caravan Park Regulations 1997
	Temporary licence (pro rata amount of the fee payable for the period of time for which the licence is to be in force)	Per Application		100.00	N	S	Caravan Park Regulations 1997
	Transfer of licence	Per Application		100.00	N	S	Caravan Park Regulations 1997
	<b>Building Control - Building Permits</b>						
	Building Permit Application Fee; Minimum	Per Application	96.00	96.00	N	S	(s.16(1)) Building Act 2011
	CTF Levy	Per Construction	0.00	0.00	N	S	Applies to Construction/Improvement jobs over \$20,000
	BSL Fee; Minimum	Per Application	61.65	61.65	N	S	
	Class 1 or 10 - Uncertified	0.32% of estimated value not less than \$105.00			N	S	Per Application
	Class 1 or 10 - Certified	0.19% of estimated value not less than \$105.00			N	S	Per Application
	Class 2 to 9 - Certified Application	0.09% of estimated value not less than \$105.00			N	S	Per Application
	Application to amend a Building Permit (Uncertified)	0.32% of estimated value not less than \$105.00			N	S	Per Application
	Application for Demolition Licence of Class 1 and 10 Building	Per Application		105.00	N	S	
	Application for Demolition Licence of Class 2 and 9 Building	Per Application		105.00	N	S	
	Request to provide Certificate of Construction Compliance	Per Application	\$105 + travel + GST		Y	S	Travel component would include GST
	Request to provide Certificate of Building Compliance	Per Application	\$105 + travel + GST		N	S	Travel component would include GST
	Application for Building approval certificate for unauthorised work	0.38% of Estimated Value not less than \$105.00			N	S	Per Application
	Application for Building approval certificate for building with authorisation (Class 1 and 10)	Per Application		105.00	N	S	
	<b>Building Control - Occupancy Applications</b>						
	Application for occupancy permit for completed Class 2 to 9 Building	Per Application		105.00	N	S	
	Application for occupancy permit for incomplete building	Per Application		105.00	N	S	
	Application for modification of permit for additional use on a temporary basis	Per Application		105.00	N	S	
	Application for replacement of permit for a permanent change use	Per Application		105.00	N	S	
	Application for occupancy permit or building certificate of strata scheme or subdivision	\$11.60 for each strata but but not less than \$115.00			N	S	Per Application
	Application for occupancy permit or unauthorised Class 2 to 9 Building - Uncertified	0.18% if Estimated Value not less than \$105.00			N	S	Per Application
	Application for occupancy permit or unauthorised Class 2 to 9 Building - Certified	Per Application		105.00	N	S	
	Application for occupancy permit for building with existing authorisation	Per Application		105.00	N	S	
	<b>Planning &amp; Development Applications</b>						
	<b>Non extractive industry applications:</b>						
	Application < \$50,000			147.00	N	S	Planning and Development Regs 2009
	Application \$50,000 up to \$500,000	0.32% of the estimated cost of development			N	S	Planning and Development Regs 2009
	Application >\$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000			N	S	Planning and Development Regs 2009
	Application \$2.5 million to \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			N	S	Planning and Development Regs 2009
	Application \$5 million to \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million			N	S	Planning and Development Regs 2009
	<b>Extractive Industry applications:</b>						
	Development applications - extractive industries			739.00	N	S	Planning and Development Regs 2009
	Development applications - extractive industries (already commenced)			Fee + twice fee	N	S	Planning and Development Regs 2009
	<b>Other Planning &amp; Development:</b>						
	Home occupation application			222.00	N	S	Planning and Development Regs 2009
	Home occupation application (already commenced)			Fee + twice fee	N	S	Planning and Development Regs 2009
	Home occupation annual renewal (before expiry)			73.00	N	S	Planning and Development Regs 2009

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	Home occupation annual renewal (after expiry)			Fee + twice fee	N	S	Planning and Development Regs 2009
	Providing subdivision clearance for:					S	Planning and Development Regs 2009
	a) not more than 5 lots			\$73 per lot	N	S	Planning and Development Regs 2009
	Determining an application for change of use/alteration/extension or change of non-confirming use			295.00	N	S	Planning and Development Regs 2009
	Determining an application for change of use/alteration/extension or change of non-confirming use (already commenced)			Fee + twice fee	N	S	Planning and Development Regs 2009
	Providing zoning certificate			73.00	N	S	Planning and Development Regs 2009
	Replying to property settlement questionnaire			73.00	N	S	Planning and Development Regs 2009
	Providing written planning advice			73.00	N	S	Planning and Development Regs 2009
	<b>Food Act 2008 Section 110</b>						
	Food business surveillance fee (High Risk Food Premises)			200.00	N	S	Food Act 2008 Section 110
	Food business surveillance fee (Med Risk Food Premises)			150.00	N	S	Food Act 2008 Section 110
	Food business surveillance fee (Low Risk Food Premises)			100.00	N	S	Food Act 2008 Section 110
	Food business Registration Fee			53.00	N	S	Food Act 2008 Section 110
	Transfer of Food Business Registration			53.00	N	S	Food Act 2008 Section 110
	<b>Dowerin Home Care</b>						
	<i>CHSP GL: 38021; 65 Years &amp; Over; WAHACC GL: 38027; Under 65 Years Old</i>						
	<b>Level 1 Transport (Pensioners)</b>						
	Level 1 Transport (Pensioners)	Per Trip over 100 km from Dowerin	60.00	80.00	Y	C	
	Level 1 Transport (Pensioners)	1-10 kilometres	5.00	5.00	Y	C	
	Level 1 Transport (Pensioners)	11-30 kilometres	8.00	8.00	Y	C	
	Level 1 Transport (Pensioners)	31-60 kilometres	10.00	10.00	Y	C	
	Level 1 Transport (Pensioners)	61-99 kilometres	15.00	15.00	Y	C	
	Level 1 Transport (Pensioners)	CBDC or Group per Trip, per person	2.50	2.50	Y	C	
	<i>CHSP GL: 38021; 65 Years &amp; Over; WAHACC GL: 38027; Under 65 Years Old</i>						
	<b>Level 1 Other Services (Pensioners)</b>						
	Community Nursing	Per Hour	8.00	8.00	Y	C	
	Day Care	Per Hour	8.00	8.00	Y	C	
	Domestic Assistance	Per Hour	8.00	8.00	Y	C	
	Gardening Service	Per Hour	8.00	8.00	Y	C	
	Meals on Wheels	Per Meal	12.00	12.00	Y	C	
	Personal Care	Per Hour	8.00	8.00	Y	C	
	Respite Care	Per Hour	8.00	8.00	Y	C	
	Social Support	Per Hour, Per Individual	8.00	8.00	Y	C	
	Social Support	Per Hour, Per Group	8.00	8.00	Y	C	
	<i>CHSP GL: 38021; 65 Years &amp; Over; WAHACC GL: 38027; Under 65 Years Old</i>						
	Level 2 Transport (Self Funded Retirees)	Per return trip over 100 km from Dower	60.00	80.00	Y	C	
	Level 2 Transport (Self Funded Retirees)	1-10 kilometres	7.00	7.00	Y	C	
	Level 2 Transport (Self Funded Retirees)	11-30 kilometres	10.00	10.00	Y	C	
	Level 2 Transport (Self Funded Retirees)	31-60 kilometres	12.00	12.00	Y	C	
	Level 2 Transport (Self Funded Retirees)	61-99 kilometres	17.00	17.00	Y	C	
	Level 2 Transport (Self Funded Retirees)	CBDC or Group	4.50	4.50	Y	C	
	<i>CHSP GL: 38021; 65 Years &amp; Over; WAHACC GL: 38027; Under 65 Years Old</i>						
	<b>Level 2 Other Services (Self Funded Retirees)</b>						

## 2020/21 Schedule of Fees & Charges

GL No.	Description	Notes			GST	Statutory Or Council Fee	Act or Regulation
			Fee/Charge 2019/2020	Fee/Charge 2020/2021			
	Community Nursing	Per Hour	11.00	11.00	Y	C	
	Day Care	Per Hour	11.00	11.00	Y	C	
	Domestic Assistance	Per Hour	11.00	11.00	Y	C	
	Gardening Service	Per Hour	11.00	11.00	Y	C	
	Meals on Wheels	Per Meal	11.00	11.00	Y	C	
	Personal Care	Per Hour	11.00	11.00	Y	C	
	Respite Care	Per Hour	11.00	11.00	Y	C	
	Social Support	Per Hour, Per Individual	11.00	11.00	Y	C	
	Social Support	Per Hour, Per Group	11.00	11.00	Y	C	
	<b>Gentle Gym</b>						
	WAHACC; CHSP & HCP	Per Session	4.00	4.00	Y	C	
	Community Member	Per Session	6.00	6.00	Y	C	
	<b>Home Care Package; Level 1 to Level 4</b>						
	Daily Fee	Per Day	N/A	N/A			
	Domestic Care	Per Hour	52.00	52.00	Y	C	
	Personal Care	Per Hour	54.00	54.00	Y	C	
	Other Food Services	Per Hour	52.00	52.00	Y	C	
	Respite in Home	Per Hour	54.00	54.00	Y	C	
	Social Support Individual	Per Hour	54.00	54.00	Y	C	
	Social Support Group	Per Hour	52.00	52.00	Y	C	
	Travel	Per Km	0.80	0.80	Y	C	
	Administration Fee	Fully Managed Funding	% of Annual Govt Funding Fully Managed Package				
	Administration Fee	Shared Managed Funding	% of Annual Govt Funding Fully Managed Package				
	Contractor Service	Contractor Cost + 5% Admin Fee	Cost Recovery + 5%		Y	C	
	Entry Fee						
	Exit Fee		250.00	250.00	Y	C	
	Volunteer Assisted Transport	Per Trip		30.00	Y	C	
	Staff Travel	Per Km		0.80	Y	C	
	Staff Travel Time	Per Hour		55.00	Y	C	
	Package Management Level 1	Per Fortnight		129.00	Y	C	
	Package Management Level 2	Per Fortnight		196.00	Y	C	
	Package Management Level 3	Per Fortnight		129.00	Y	C	
	Package Management Level 4	Per Fortnight		196.00	Y	C	
	Care Management Level 1	Per Fortnight		33.50	Y	C	
	Care Management Level 2	Per Fortnight		59.00	Y	C	
	Care Management Level 3	Per Fortnight		129.00	Y	C	
	Care Management Level 4	Per Fortnight		196.00	Y	C	

## SHIRE OF DOWERIN

### BUDGET

### FOR THE YEAR ENDED 30 JUNE 2021

#### *LOCAL GOVERNMENT ACT 1995*

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### SHIRE'S VISION

A thriving and growing rural community which offers lifestyle choice for all generations, is progressive in environmental management and is a preferred location for business development





**SHIRE OF DOWERIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,400,150	1,402,771	1,352,400
Operating grants, subsidies and contributions	9(a)	1,280,232	2,158,010	1,280,432
Fees and charges	8	442,150	418,520	389,412
Service charges	1(d)	166,000	168,495	156,000
Interest earnings	10(a)	37,205	48,860	84,205
Other revenue	10(b)	213,365	353,994	272,092
		3,539,102	4,550,650	3,534,541
<b>Expenses</b>				
Employee costs		(1,829,973)	(1,946,065)	(1,825,508)
Materials and contracts		(1,514,958)	(1,488,090)	(1,219,490)
Utility charges		(158,230)	(193,165)	(140,700)
Depreciation on non-current assets	5	(1,333,450)	(1,433,597)	(1,271,795)
Interest expenses	10(d)	(41,760)	(43,803)	(51,162)
Insurance expenses		(113,750)	(118,022)	(91,375)
Other expenditure		(131,017)	(124,046)	(82,770)
		(5,123,138)	(5,346,788)	(4,682,800)
<b>Subtotal</b>		(1,584,036)	(796,138)	(1,148,259)
Non-operating grants, subsidies and contributions	9(b)	3,820,864	1,104,342	1,301,106
Profit on asset disposals	4(b)	92,467	5,786	80,050
Loss on asset disposals	4(b)	(5,794)	(11,517)	(9,000)
		3,907,537	1,098,611	1,372,156
<b>Net result</b>		<b>2,323,501</b>	<b>302,473</b>	<b>223,897</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>2,323,501</b>	<b>302,473</b>	<b>223,897</b>

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

# SHIRE OF DOWERIN

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget 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 budget. 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 budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

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 appears at Note 14 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### 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.

##### 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.

Excludes 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.

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

Revenue (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.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**SHIRE OF DOWERIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),10(a),10(b)	\$	\$	\$
Governance		500	323	0
General purpose funding		2,201,760	2,987,875	2,242,460
Law, order, public safety		36,000	65,808	61,922
Health		2,600	0	2,600
Education and welfare		463,365	550,413	466,192
Housing		146,500	136,805	145,812
Community amenities		275,100	272,230	265,400
Recreation and culture		58,400	82,549	77,450
Transport		157,272	147,526	149,800
Economic services		131,405	152,562	76,905
Other property and services		66,200	154,559	46,000
		3,539,102	4,550,650	3,534,541
<b>Expenses excluding finance costs</b>	4(a),5,10(c),(e),(f)			
Governance		(432,792)	(570,719)	(642,064)
General purpose funding		(196,631)	(146,542)	(172,297)
Law, order, public safety		(141,949)	(184,569)	(126,220)
Health		(55,047)	(41,462)	(54,836)
Education and welfare		(502,343)	(499,106)	(489,908)
Housing		(217,824)	(165,426)	(57,721)
Community amenities		(427,885)	(367,426)	(402,540)
Recreation and culture		(912,820)	(1,012,825)	(962,857)
Transport		(1,726,844)	(1,816,998)	(1,341,321)
Economic services		(449,951)	(391,748)	(374,241)
Other property and services		(17,292)	(106,164)	(7,633)
		(5,081,378)	(5,302,985)	(4,631,638)
<b>Finance costs</b>	6(a),10(d)			
General purpose funding		0	0	(5,000)
Housing		(9,375)	(9,735)	(9,734)
Recreation and culture		(8,533)	(11,759)	(14,113)
Economic services		(21,122)	(22,309)	(22,315)
Other property and services		0	0	0
		(41,760)	(43,803)	(51,162)
<b>Subtotal</b>		(1,584,036)	(796,138)	(1,148,259)
Non-operating grants, subsidies and contributions	9(b)	3,820,864	1,104,342	1,301,106
Profit on disposal of assets	4(b)	92,467	5,786	80,050
(Loss) on disposal of assets	4(b)	(5,794)	(11,517)	(9,000)
		3,907,537	1,098,611	1,372,156
<b>Net result</b>		<b>2,323,501</b>	<b>302,473</b>	<b>223,897</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>2,323,501</b>	<b>302,473</b>	<b>223,897</b>

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

## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

### **OBJECTIVE**

### **ACTIVITIES**

#### **GOVERNANCE**

Operational costs associated with Elected Members and the governance and compliance of Council's operations.

#### **GENERAL PURPOSE FUNDING**

Rates including income and expenses relating to the imposition of rates. General purpose government grants and interest earnings.

#### **LAW, ORDER, PUBLIC SAFETY**

Supervision and enactment of various local laws, fire prevention, animal control and community crime prevention.

#### **HEALTH**

Environmental health services including food quality, pest control, inspection of food premises.

#### **EDUCATION AND WELFARE**

Care for the aged, community nursing including Commonwealth Home Support Program (CHSP) and meals on wheels services. Operational costs associated with the local Child Care Centre.

#### **HOUSING**

Maintenance of staff and other rental housing including Community Housing Project units operated by joint venture with the Department of Housing.

#### **COMMUNITY AMENITIES**

Rubbish collection & recycling services, operation of disposal sites, administration and operation of the Dowerin townsite sewerage scheme, administration of the town planning scheme, operation of Dowerin and Minnivale public cemeteries, maintenance of public toilets, Dowerin community bus.

#### **RECREATION AND CULTURE**

Maintenance of various halls and sporting pavilions, parks and gardens, sports playing surface areas and reserves (including football oval, hockey oval, tennis courts, bowling greens and golf course). Contribution to the operation of the public library.

#### **TRANSPORT**

Construction and maintenance of streets, roads, footpaths, drainage, signs. Maintenance of street trees. Lighting of streets. Maintenance of works depot. Purchase of road plant. Aerodrome operations.

#### **ECONOMIC SERVICES**

Regulation of tourism, area promotion, building control, saleyards, noxious weeds and vermin control. Assistance with operations of the annual Dowerin Field Days. Maintenance costs associated with the Community Resource Centre.

#### **OTHER PROPERTY AND SERVICES**

Private works. Plant repairs and operations. Engineering and administration overheads. Materials and stores.

**SHIRE OF DOWERIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,400,150	1,384,951	1,352,400
Operating grants, subsidies and contributions		1,430,232	2,123,568	1,213,682
Fees and charges		442,150	418,520	489,662
Service charges		166,000	168,495	156,000
Interest earnings		37,205	48,860	84,205
Goods and services tax		500,000	278,227	-
Other revenue		213,365	353,994	238,592
		4,189,102	4,776,615	3,534,541
<b>Payments</b>				
Employee costs		(1,829,973)	(1,991,321)	(1,825,508)
Materials and contracts		(1,514,958)	(1,653,847)	(1,223,490)
Utility charges		(158,230)	(193,165)	(140,700)
Interest expenses		(41,760)	(43,803)	(51,162)
Insurance expenses		(113,750)	(118,022)	(91,375)
Goods and services tax		(500,000)	(321,083)	-
Other expenditure		(131,017)	(124,046)	(78,770)
		(4,289,688)	(4,445,287)	(3,411,005)
<b>Net cash provided by (used in)</b>				
<b>operating activities</b>	3	(100,586)	331,328	123,536
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(964,328)	(509,597)	(908,000)
Payments for construction of infrastructure	4(a)	(4,038,859)	(1,295,111)	(1,735,480)
Non-operating grants, subsidies and contributions		3,820,864	1,104,342	1,301,106
Proceeds from sale of plant and equipment	4(b)	382,000	99,223	576,000
<b>Net cash provided by (used in)</b>				
<b>investing activities</b>		(800,323)	(601,143)	(766,374)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(174,553)	(142,042)	(141,045)
Payments for financial assets at amortised cost - term deposits		-	12,567	12,567
Proceeds from new borrowings	6(b)	508,000	50,000	87,500
<b>Net cash provided by (used in)</b>				
<b>financing activities</b>		333,447	(79,475)	(40,978)
<b>Net increase (decrease) in cash held</b>		(567,462)	(349,290)	(683,816)
Cash at beginning of year		2,752,008	3,101,298	3,089,427
<b>Cash and cash equivalents</b>				
<b>at the end of the year</b>	3	2,184,546	2,752,008	2,405,611

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



**SHIRE OF DOWERIN**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)		941,147	587,683	716,124
		941,147	587,683	716,124
<b>Revenue from operating activities (excluding rates)</b>				
Governance		500	323	-
General purpose funding		838,462	1,631,705	890,060
Law, order, public safety		36,000	65,808	61,922
Health		2,600	-	2,600
Education and welfare		463,365	550,413	466,192
Housing		231,547	136,805	178,812
Community amenities		275,100	272,230	265,400
Recreation and culture		58,400	82,549	80,450
Transport		157,272	153,312	160,350
Economic services		131,405	152,562	76,905
Other property and services		73,620	154,559	79,500
		2,268,271	3,200,266	2,262,191
<b>Expenditure from operating activities</b>				
Governance		(432,792)	(570,719)	(642,064)
General purpose funding		(196,631)	(146,542)	(177,297)
Law, order, public safety		(141,949)	(184,569)	(126,220)
Health		(55,047)	(41,462)	(54,836)
Education and welfare		(502,343)	(499,106)	(489,908)
Housing		(227,199)	(175,161)	(75,455)
Community amenities		(427,885)	(367,426)	(402,540)
Recreation and culture		(921,353)	(1,024,584)	(977,970)
Transport		(1,735,368)	(1,818,241)	(1,341,321)
Economic services		(471,073)	(414,057)	(396,556)
Other property and services		(17,292)	(116,438)	(7,633)
		(5,128,932)	(5,358,305)	(4,691,800)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,267,398	1,440,160	1,200,745
<b>Amount attributable to operating activities</b>		(652,116)	(130,196)	(512,740)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	3,820,864	1,104,342	1,301,106
Purchase property, plant and equipment	4(a)	(964,328)	(509,597)	(908,000)
Purchase and construction of infrastructure	4(a)	(4,038,856)	(1,295,111)	(1,735,480)
Proceeds from disposal of assets	4(b)	382,000	99,223	576,000
Proceeds from self supporting loans	6(a)	-	12,567	12,567
<b>Amount attributable to investing activities</b>		(800,320)	(588,576)	(753,807)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(174,553)	(142,042)	(141,045)
Proceeds from new borrowings	6(b)	508,000	50,000	87,500
Transfers to cash backed reserves (restricted assets)	7(a)	(437,642)	(720,362)	(327,900)
Transfers from cash backed reserves (restricted assets)	7(a)	193,333	1,116,153	281,716
<b>Amount attributable to financing activities</b>		89,138	303,749	(99,729)
<b>Budgeted deficiency before general rates</b>		(1,363,298)	(415,023)	(1,366,276)
<b>Estimated amount to be raised from general rates</b>	1(a)	1,363,298	1,356,170	1,352,400
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	-	<b>941,147</b>	<b>(13,876)</b>

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



**SHIRE OF DOWERIN**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)		941,147	587,683	716,124
		941,147	587,683	716,124
<b>Revenue from operating activities (excluding general rates)</b>				
Other rates	1(c)	36,852	46,601	-
Operating grants, subsidies and contributions	9(a)	1,280,232	2,158,010	1,280,432
Fees and charges	8	442,150	418,520	389,412
Service charges	1(d)	166,000	168,495	156,000
Interest earnings	10(a)	37,205	48,860	84,205
Other revenue	10(b)	213,365	353,994	272,092
Profit on asset disposals	4(b)	92,467	5,786	80,050
		2,268,271	3,200,266	2,262,191
<b>Expenditure from operating activities</b>				
Employee costs		(1,829,973)	(1,946,065)	(1,825,508)
Materials and contracts		(1,514,958)	(1,488,090)	(1,219,490)
Utility charges		(158,230)	(193,165)	(140,700)
Depreciation on non-current assets	5	(1,333,450)	(1,433,597)	(1,271,795)
Interest expenses	10(d)	(41,760)	(43,803)	(51,162)
Insurance expenses		(113,750)	(118,022)	(91,375)
Other expenditure		(131,017)	(124,046)	(82,770)
Loss on asset disposals	4(b)	(5,794)	(11,517)	(9,000)
		(5,128,932)	(5,358,305)	(4,691,800)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (a)(i)	1,267,398	1,440,160	1,200,745
Amount attributable to operating activities		(652,116)	(130,196)	(512,740)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	3,820,864	1,104,342	1,301,106
Purchase property, plant and equipment	4(a)	(964,328)	(509,597)	(908,000)
Purchase and construction of infrastructure	4(a)	(4,038,856)	(1,295,111)	(1,735,480)
Proceeds from disposal of assets	4(b)	382,000	99,223	576,000
Amount attributable to investing activities		(800,320)	(601,143)	(766,374)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(174,553)	(142,042)	(141,045)
Proceeds from new borrowings	6(b)	508,000	50,000	87,500
Proceeds from self supporting loans	6(a)	-	12,567	12,567
Transfers to cash backed reserves (restricted assets)	7(a)	(437,642)	(720,362)	(327,900)
Transfers from cash backed reserves (restricted assets)	7(a)	193,333	1,116,153	281,716
Amount attributable to financing activities		89,138	316,316	(87,162)
Budgeted deficiency before general rates		(1,363,298)	(415,023)	(1,366,276)
Estimated amount to be raised from general rates	1(a)	1,363,298	1,356,170	1,352,400
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	-	941,147	(13,876)

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

**SHIRE OF DOWERIN**  
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**FOR THE YEAR ENDED 30 JUNE 2021**

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SHIRE OF DOWERIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV Residential	0.10079	137	1,312,923	132,330	1,500	-	133,830	140,229	136,282
GRV Commercial	0.10079	15	256,474	25,850	-	-	25,850	25,850	25,851
GRV Town Rural	0.10079	12	138,892	13,999	-	-	13,999	13,999	13,999
GRV Other Town	0.10079	8	33,384	3,365	-	-	3,365	3,365	3,365
<b>Unimproved valuations</b>									
UV Rural Farmland	0.00840	222	127,313,000	1,069,429	250	-	1,069,679	1,058,757	1,058,933
<b>Sub-Totals</b>		394	129,054,673	1,244,973	1,750	-	1,246,723	1,242,200	1,238,430
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV Residential	770	39	230,415	30,030	-	-	30,030	30,030	30,030
GRV Commercial	770	17	65,470	13,090	-	-	13,090	13,860	13,860
GRV Town Rural	770	15	36,975	11,550	-	-	11,550	11,550	11,550
GRV Other Town	225	19	7,809	4,275	-	-	4,275	4,500	4,500
<b>Unimproved valuations</b>									
UV Rural Farmland	770	66	3,468,700	50,820	-	-	50,820	46,970	46,970
UV Commercial	770	4	400	3,080	-	-	3,080	3,080	3,080
UV Town Rural	770	4	89,000	3,080	-	-	3,080	3,080	3,080
UV Mining	225	2	7,029	450	200	-	650	900	900
<b>Sub-Totals</b>		166	3,905,798	116,375	200	-	116,575	113,970	113,970
		560	132,960,471	1,361,348	1,950	-	1,363,298	1,356,170	1,352,400
<b>Total amount raised from general rates</b>							1,363,298	1,356,170	1,352,400
Ex-gratia rates							36,852	46,601	34,200
<b>Total amount raised from other rates</b>							1,400,150	1,402,771	1,386,600

All land (other than exempt land) in the Shire of Dowerin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Dowerin.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Payment in Full	4/09/2020	0	0.0%	8.0%
<b>Option two</b>				
Instalment 1	4/09/2020	5	5.5%	8.0%
Instalment 2	5/01/2021	5	5.5%	8.0%
<b>Option three</b>				
Instalment 1	4/09/2020	5	5.5%	8.0%
Instalment 2	4/11/2020	5	5.5%	8.0%
Instalment 3	5/01/2021	5	5.5%	8.0%
Instalment 4	5/03/2021	5	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,000	1,120	5,000
Instalment plan interest earned	2,000	3,893	1,000
Unpaid rates and service charge interest earned	5,000	9,308	9,000
	8,000	14,321	15,000

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

### (d) Sewerage Charges

	Rate in Dollar	Number of properties	Rateable value	2020/21 Budgeted revenue	Budget Amount to be applied to costs	2019/20 Actual revenue	2019/20 Budget revenue
<b>Service charge</b>	\$		\$	\$	\$	\$	\$
<b>General Charge</b>							
Residential	0.07584	170	1,621,814	123,000	123,000	124,585	123,000
Commercial	0.07584	11	239,119	18,135	18,135	18,135	18,135
Vacant Land	0.07584	6	10,918	828	828	828	828
<b>Minimum Charge</b>							
Residential	372	6	4,368	2,232	2,232	2,232	2,232
Commercial	765	11	58,181	8,415	8,415	8,415	8,415
Vacant Land	372	5	1,860	1,860	1,860	1,860	1,860
Government	765	2	-	1,530	1,530	1,530	1,530
<b>Total Charges</b>		<b>211</b>	<b>1,936,259</b>	<b>156,000</b>	<b>156,000</b>	<b>157,585</b>	<b>156,000</b>
<b>Sewerage Fixture</b>							
First fixtures	250	12	-	3,000	3,000	3,910	3,500
Additional fixtures	114	61	-	7,000	7,000	7,000	7,000
<b>Total Fixtures</b>		<b>73</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,910</b>	<b>10,500</b>
			<b>1,936,259</b>	<b>166,000</b>	<b>166,000</b>	<b>168,495</b>	<b>166,500</b>

### (e) Rates discounts

The Shire does not anticipate any discounts on rates for the year ended 30 June 2021.

### (f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

SHIRE OF DOWERIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

Items excluded from calculation of 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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) (92,467)	(5,786)	(80,050)
Less: Movement in employee liabilities associated with restricted cash	20,621	832	-
Add: Loss on disposal of assets	4(b) 5,794	11,517	9,000
Add: Depreciation on assets	5 1,333,450	1,433,597	1,271,795
<b>Non cash amounts excluded from operating activities</b>	<b>1,267,398</b>	<b>1,440,160</b>	<b>1,200,745</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	3 (2,093,988)	(1,849,679)	(2,291,652)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	3,000	3,000	144,589
- Employee benefit provisions funded by Reserve	78,085	57,461	
- Employee benefit provisions	-	-	151,636
<b>Total adjustments to net current assets</b>	<b>(2,012,903)</b>	<b>(1,789,218)</b>	<b>(1,995,427)</b>



2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	90,558	902,329	113,959
Cash and cash equivalents - restricted				
Cash backed reserves	3	2,093,988	1,849,679	2,291,652
Financial assets - unrestricted		185	185	-
Receivables		198,482	348,482	250,745
Inventories		3,049	3,049	11,163
		2,386,262	3,103,724	2,667,519
<b>Less: current liabilities</b>				
Trade and other payables		(198,224)	(198,224)	(389,743)
Long term borrowings		(3,000)	(3,000)	(144,589)
Provisions		(172,135)	(172,135)	(151,636)
		(373,359)	(373,359)	(685,968)
<b>Net current assets</b>		2,012,903	2,730,365	1,981,551
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(2,012,903)	(1,789,218)	(1,995,427)
<b>Closing funding surplus / (deficit)</b>		-	941,147	(13,876)

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.

**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.

**PROVISIONS**

Provisions are recognised when the Shire 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.

**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.

**Superannuation**

The Shire of Dowerin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Dowerin contributes are defined contribution plans.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**TRADE AND OTHER RECEIVABLES**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

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

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	2,184,546	2,752,008	2,405,611
	2,184,546	2,752,008	2,405,611
- Unrestricted cash and cash equivalents	90,558	902,329	113,959
- Restricted cash and cash equivalents	2,093,988	1,849,679	2,291,652
	2,184,546	2,752,008	2,405,611
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Reserves cash backed - Leave reserve	78,085	57,464	58,145
Plant Reserve	195,958	141,066	145,561
Sewerage Reserve	1,074,674	1,010,473	1,167,640
Land & Building Reserve	344,543	145,965	476,654
Swimming Pool Reserve	30,407	20,188	190
Recreation Reserve	13,547	194,774	192,108
Emergency Reserve	10,000	-	-
Chp Units Reserve	60,189	49,652	50,241
Information Technology Reserve	39,468	29,153	-
Economic Reserve	67,183	56,571	57,242
Depot Reserve	10,000	-	-
Waste Reserve	10,000	-	-
Bowling Green Reserve	107,631	98,565	97,592
Tennis Court Reserve	52,303	45,808	46,279
	2,093,988	1,849,679	2,291,652
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	2,323,501	302,473	223,897
Depreciation	5	1,333,450	1,433,597
(Profit)/loss on sale of asset	4(b)	(86,673)	5,731
(Increase)/decrease in receivables		150,000	(95,118)
(Increase)/decrease in inventories		-	8,114
Increase/(decrease) in payables		-	(173,871)
Increase/(decrease) in employee provisions		-	(45,256)
Non-operating grants, subsidies and contributions		(3,820,864)	(1,104,342)
<b>Net cash from operating activities</b>		(100,586)	331,328
			123,536

#### SIGNIFICANT ACCOUNTING POLICES

##### 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 in Note 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

SHIRE OF DOWERIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program					2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>								
Buildings	-	24,328	-	50,000	60,000	134,328	36,010	55,000
Furniture & Equipment	-	-	-	-	-	-	11,049	12,000
Vehicles & Plant	-	-	593,000	-	237,000	830,000	462,538	841,000
	-	24,328	593,000	50,000	297,000	964,328	509,597	908,000
<u>Infrastructure</u>								
Infrastructure - Roads	-	-	3,445,857	-	-	3,445,857	1,170,958	1,390,480
Infrastructure - Footpaths	-	-	51,999	-	-	51,999	69,658	70,000
Infrastructure - Other	12,000	340,000	-	169,000	20,000	541,000	54,495	275,000
	12,000	340,000	3,497,856	169,000	20,000	4,038,856	1,295,111	1,735,480
<b>Total acquisitions</b>	12,000	364,328	4,090,856	219,000	317,000	5,003,184	1,804,708	2,643,480

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

#### SIGNIFICANT ACCOUNTING POLICIES

##### RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. FIXED ASSETS**

**(b) Disposals of Assets**

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Asset</b>												
16 Anderson Str	55,367	105,000	49,633	-	-	-	-	-	37,000	70,000	33,000	-
18 Anderson Str	56,586	92,000	35,414	-	-	-	-	-	78,000	70,000	-	(8,000)
Roller - Multipac Vp2400 D014	12,588	10,000	-	(2,588)	-	-	-	-	-	-	-	-
Ford Ranger Single Cab Ute D07	25,209	25,000	-	(209)	-	-	-	-	31,000	34,000	3,000	-
Ford Ranger Single Cab Ute D002	20,997	18,000	-	(2,997)	-	-	-	-	28,000	28,000	-	-
Toyota Hilux; MWA	38,925	40,000	1,075	-	-	-	-	-	73,500	82,000	8,500	-
Toyota Prado; CEO	47,518	50,000	2,482	-	49,099	42,727	(6,372)	-	90,000	100,000	10,000	-
Toyota Hilux; MCCS	38,137	42,000	3,863	-	46,307	42,405	(3,902)	-	135,000	150,000	15,000	-
Low Loader	-	-	-	-	4,894	9,091	4,197	-	4,450	10,000	5,550	-
Dolly	-	-	-	-	684	2,273	1,589	-	-	5,000	5,000	-
Ford Ranger 201905	-	-	-	-	-	-	-	-	28,000	27,000	-	(1,000)
Ford Ranger 2010-001	-	-	-	-	3,970	2,727	(1,243)	-	-	-	-	-
	295,327	382,000	92,467	(5,794)	104,954	99,223	5,786	(11,517)	504,950	576,000	80,050	(9,000)
<b>By Program</b>												
Housing	111,953	197,000	85,047	-	-	-	-	-	115,000	140,000	33,000	(8,000)
Recreation and culture	-	-	-	-	3,970	3,970	-	-	87,000	89,000	3,000	(1,000)
Transport	12,588	10,000	-	(2,797)	5,578	10,121	5,786	(1,243)	4,450	15,000	10,550	-
Other property and services	170,786	175,000	7,420	(2,997)	95,406	85,132	-	(10,274)	298,500	332,000	33,500	-
	295,327	382,000	92,467	(5,794)	104,954	99,223	5,786	(11,517)	504,950	576,000	80,050	(9,000)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Buildings	111,953	197,000	85,047	-	-	-	-	-	115,000	140,000	33,000	(8,000)
Vehicles & Plant	183,374	185,000	7,420	(5,794)	104,954	99,223	5,786	(11,517)	389,950	436,000	47,050	(1,000)
	295,327	382,000	92,467	(5,794)	104,954	99,223	5,786	(11,517)	504,950	576,000	80,050	(9,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

**By Program**

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

**By Class**

Buildings
Furniture & Equipment
Vehicles & Plant
Tools & Equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Other
Infrastructure - Sewerage
Infrastructure - Parks & Ovals
Infrastructure - Drainage
Infrastructure - Signs

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
4,000	3,256	9,400
60,700	65,813	36,270
11,000	11,636	13,000
120,000	129,555	65,000
74,600	75,310	66,000
366,650	399,218	419,545
479,000	514,272	582,080
68,000	71,319	53,500
149,500	163,217	27,000
1,333,450	1,433,597	1,271,795
527,500	491,915	430,030
11,750	16,725	11,915
199,100	220,772	151,100
1,100	749	270
420,000	450,704	428,000
20,000	21,085	21,000
72,500	75,203	62,130
25,000	55,669	58,000
35,000	78,395	86,850
21,000	22,116	22,500
500	264	-
1,333,450	1,433,597	1,271,795

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings	15 to 61 years
Furniture & Equipment	4 to 40 years
Vehicles & Plant	10 to 27 years
Tools & Equipment	10 to 20 years
Infrastructure - Roads	17 to 50 years
Infrastructure - Footpaths	25 years
Infrastructure - Other	8 to 40 years
Infrastructure - Parks & Ovals	17 years
Infrastructure - Drainage	50 years



**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				1 July 2020					1 July 2019					1 July 2019				
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
GROH	100	WATC	3.75%	265,171	-	10,332	254,839	9,375	275,144	-	9,973	265,171	9,734	275,144	-	9,973	265,171	9,734
<b>Recreation and culture</b>																		
Community Club	97	WATC	4.09%	148,819	-	72,904	75,915	5,349	218,830	-	70,011	148,819	8,242	218,830	-	70,011	148,819	8,242
Swimming Pool	101	WATC	1.91%	181,574	-	18,759	162,815	3,184	200,000	-	18,426	181,574	3,517	200,000	-	17,428	182,572	5,871
DEM Loan - Swimming Pool	102	DEM	0.00%	50,000	-	10,000	40,000	-	-	50,000	-	50,000	-	-	50,000	-	50,000	-
<b>Transport</b>																		
Multi Tyre Roller	103	WATC	1.09%	-	170,000	10,197	159,803	926	-	-	-	-	-	-	-	-	-	-
Smooth Drum Tyre Roller	104	WATC	1.09%	-	150,000	9,022	140,978	793	-	-	-	-	-	-	-	-	-	-
Low Loader	105	WATC	1.09%	-	85,000	5,113	79,887	450	-	-	-	-	-	-	-	-	-	-
Side Tipper	106	WATC	1.09%	-	103,000	6,178	96,822	561	-	-	-	-	-	-	-	-	-	-
<b>Economic services</b>																		
Short Term Accommodation	99	WATC	3.14%	680,628	-	32,048	648,580	21,122	711,693	-	31,065	680,628	22,105	711,693	-	31,066	680,627	22,110
				1,326,192	508,000	174,553	1,659,639	41,760	1,405,667	50,000	129,475	1,326,192	43,599	1,405,667	50,000	128,478	1,327,189	45,957
<b>Self Supporting Loans</b>																		
<b>Economic services</b>																		
Dowerin Events	98	WATC	3.25%	-	-	-	-	-	12,567	-	12,567	-	204	12,567	-	12,567	-	205
				-	-	-	-	-	12,567	-	12,567	-	204	12,567	37,500	12,567	37,500	205
				1,326,192	508,000	174,553	1,659,639	41,760	1,418,234	50,000	142,042	1,326,192	43,803	1,418,234	87,500	141,045	1,364,689	46,162

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Multi Tyre Roller	WATC	Debenture	8	1.09%	170,000	7,982	170,000	-
Smooth Drum Tyre Roller	WATC	Debenture	8	1.09%	150,000	7,043	150,000	-
Low Loader	WATC	Debenture	8	1.09%	85,000	3,991	85,000	-
Side Tipper	WATC	Debenture	8	1.09%	103,000	5,627	103,000	-
					508,000	24,643	508,000	-

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	60,000	60,000	60,000
Bank overdraft at balance date	-	-	-
Credit card limit	16,000	16,000	16,000
Credit card balance at balance date	(5,000)	(1,910)	-
<b>Total amount of credit unused</b>	71,000	74,090	76,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,659,639	1,326,192	1,364,689

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
NAB	Cash Flow	1980	-	-	-
			-	-	-

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF DOWERIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Reserves cash backed - Leave reserve	\$ 57,464	\$ 20,621	\$ -	\$ 78,085	\$ 56,632	\$ 832	\$ -	\$ 57,464	\$ 56,632	\$ 1,513	\$ -	\$ 58,145
(b) Plant Reserve	141,066	54,892	-	195,958	59,958	81,108	-	141,066	59,959	85,602	-	145,561
(c) Sewerage Reserve	1,010,473	64,201	-	1,074,674	1,256,174	18,452	(264,153)	1,010,473	1,256,174	61,466	(150,000)	1,167,640
(d) Land & Building Reserve	145,965	198,578	-	344,543	449,364	6,601	(310,000)	145,965	449,363	152,007	(124,716)	476,654
(e) Swimming Pool Reserve	20,188	10,219	-	30,407	186	20,002	-	20,188	185	5	-	190
(f) Recreation Reserve	194,774	12,106	(193,333)	13,547	193,926	7,848	(7,000)	194,774	193,926	5,182	(7,000)	192,108
(g) Emergency Reserve	-	10,000	-	10,000	-	500,000	(500,000)	0	-	-	-	-
(h) Chp Units Reserve	49,652	10,537	-	60,189	48,934	718	-	49,652	48,933	1,308	-	50,241
(i) Information Technology Reserve	29,153	10,315	-	39,468	0	64,153	(35,000)	29,153	-	0	-	-
(j) Economic Reserve	56,571	10,612	-	67,183	55,752	819	-	56,571	55,752	1,490	-	57,242
(k) Depot Reserve	-	10,000	-	10,000	-	-	-	-	-	-	-	-
(l) Waste Reserve	-	10,000	-	10,000	-	-	-	-	-	-	-	-
(m) Bowling Green Reserve	98,565	9,066	-	107,631	85,312	13,253	-	98,565	85,312	12,280	-	97,592
(n) Tennis Court Reserve	45,808	6,495	-	52,303	39,232	6,576	-	45,808	39,231	7,048	-	46,279
	1,849,679	437,642	(193,333)	2,093,988	2,245,470	720,362	(1,116,153)	1,849,679	2,245,467	327,900	(281,716)	2,291,652

## 7. CASH BACKED RESERVES (CONTINUED)

### (b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave reserve	Ongoing	To be used to fund long service leave requirements.
(b) Plant Reserve	Ongoing	To be used to fund the replacement of plant.
(c) Sewerage Reserve	Ongoing	To be used for the renewal and development of town sewerage infrastructure.
(d) Land & Building Reserve	Ongoing	To be used for the development, purchase and/or renewal of land and building assets.
(e) Swimming Pool Reserve	Ongoing	To be used for the renewal and/or upgrades and development of the swimming pool.
(f) Recreation Reserve	Ongoing	To be used for the renewal and/or upgrades and development of recreation facilities.
(g) Emergency Reserve	Ongoing	To be used to reduce immediate cash flow pressure during a declared emergency
(h) Chp Units Reserve	Ongoing	To be used for Council's contribution to housing projects.
(i) Information Technology Reserve	Ongoing	To be used for the renewal & upgrade of Shire of Dowerin Information Technology
(j) Economic Reserve	Ongoing	To provide Council with seed funding to leverage grant funding and other economic development opportunities and initiatives.
(k) Depot Reserve	Ongoing	To be used for the purpose of construction of a new Shire of Dowerin Works Depot facility
(l) Waste Reserve	Ongoing	To be used for the renewal & development of the Shire of Dowerin Waste Facility
(m) Bowling Green Reserve	Ongoing	To be used for the replacement of Bowling Greens.
(n) Tennis Court Reserve	Ongoing	To be used for the replacement of the Tennis Court playing surface.

SHIRE OF DOWERIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	1,750	1,803	6,000
Law, order, public safety	5,000	6,271	6,500
Health	1,600	-	1,600
Education and welfare	12,500	15,260	26,000
Housing	145,000	134,984	145,812
Community amenities	105,600	104,009	95,400
Recreation and culture	22,500	21,459	25,400
Economic services	113,200	136,015	76,700
Other property and services	35,000	(1,281)	6,000
	442,150	418,520	389,412

9. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding	-	-	-	-	-	760,860	1,528,148	760,860
Law, order, public safety	-	-	-	-	-	27,000	55,537	51,422
Education and welfare	-	-	-	-	-	343,000	418,090	311,550
Recreation and culture	-	-	-	-	-	9,900	24,210	24,600
Transport	-	-	-	-	-	139,472	132,025	132,000
	-	-	-	-	-	1,280,232	2,158,010	1,280,432
(b) Non-operating grants, subsidies and contributions								
General purpose funding	-	-	-	-	-	383,000	-	-
Recreation and culture	-	-	-	-	-	96,666	-	2,500
Transport	-	-	-	-	-	3,341,198	1,104,342	1,261,106
Economic services	-	-	-	-	-	-	-	37,500
	-	-	-	-	-	3,820,864	1,104,342	1,301,106
Total	-	-	-	-	-	5,101,096	3,262,352	2,581,538

## 10. OTHER INFORMATION

The net result includes as revenues

### (a) Interest earnings

Investments			
- Reserve funds	20,000	32,984	60,000
- Other funds	10,000	2,470	14,000
Loan Interest Reimbursed	205	204	205
Other interest revenue (refer note 1b)	7,000	13,201	10,000
	37,205	48,860	84,205

### (b) Other revenue

Reimbursements and recoveries	213,365	353,994	272,092
	213,365	353,994	272,092

The net result includes as expenses

### (c) Auditors remuneration

Audit services	32,000	28,480	32,000
	32,000	28,480	32,000

### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	41,760	43,803	46,162
Other	-	-	5,000
	41,760	43,803	51,162

### (e) Elected members remuneration

Meeting fees	20,000	20,310	25,000
President's allowance	3,200	3,200	3,200
Deputy President's allowance	800	800	800
Telecommunications allowance	1,000	900	1,000
	25,000	25,210	30,000

### (f) Write offs

General rate	10,000	631	1,000
	10,000	631	1,000

## 11. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will be party to any major land transactions during FY20/21.



## 12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any trading undertakings during FY20/21.

### 13. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Dowerin entered into arrangements with the State Housing Commission - Homeswest for:

- 4 x 2-Bedroom Units for Small Families (Memorial Street Units) in 1996; and
- 4 x Independent Living Units for Seniors (Lot 27 Goldfields Road - Hilda Street Units) in 2006.

Assets associated with the joint venture agreements are included in Council's Property, Plant & Equipment Register.

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Non-current assets</b>			
Land and Buildings	1,155,947	1,155,947	1,155,947
Less: accumulated depreciation	(83,696)	(55,797)	(27,898)
	1,072,251	1,100,150	1,128,049

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Dowerin's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

#### 14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

##### GOODS AND SERVICES TAX (GST)

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.

##### CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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 statement are rounded to the nearest dollar.

##### COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

##### BUDGET COMPARATIVE FIGURES

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



Our Ref: 8298

Mr Darrel Hudson  
President  
Shire of Dowerin  
PO Box 111  
DOWERIN WA 6461

7th Floor, Albert Facey House  
469 Wellington Street, Perth

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Fax:** 08 6557 7600

**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Dear President

**ANNUAL FINANCIAL REPORT  
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2020**

We have completed the interim audit for the year ending 30 June 2020. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate the overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

**Management Control Issues**

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management. Some of the matters may be included in our auditor's report in accordance with section 7.9(2) of the *Local Government Act 1995* or regulation 10(3)(a) and (b) of the Local Government (Audit) Regulations 1996. If so, we will inform you before we finalise the report.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of your Shire and may not be suitable for other purposes.

We have forwarded a copy of this letter to the CEO. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7542 if you would like to discuss these matters further.

Yours faithfully

LIANG WONG  
ASSISTANT DIRECTOR  
FINANCIAL AUDIT  
2 July 2020

Attach

## SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

## FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
<b>Current Year Issue</b>			
1. Code of Conduct			✓
<b>Prior Year Issues</b>			
2. Purchasing and Payments Procedures		✓	
3. Debtor Invoice and Credit Note Request Forms		✓	
4. Review of Long Term Financial Plan and Asset Management Plan		✓	

**KEY TO RATINGS**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**Current Year Issue**

**1. Code of Conduct**

**Finding**

The Shire of Dowerin's Code of Conduct (adopted on 26 April 2017) does not state the next scheduled review date.

**Rating: Minor**

**Implication**

Risk of the Code of Conduct may not meet the requirements of the Shire.

**Recommendation**

We recommend the Code of Conduct be reviewed on a periodic basis to ensure it continues to satisfy the requirements of the Shire and its representatives.

**Management Comment**

The review of the Code of Conduct was due in 2019 however as part of the Local Government Act Review process a mandatory Code is proposed to be introduced with sector consultation on the proposed Code commencing around mid-2019. Following advice from WALGA and the Department of Local Government (DLGSC), the Administration postponed the full review of its Code of Conduct until the Act Review process associated with the introduction of a mandatory Code had been completed.

It is acknowledged that this timeframe had been exacerbated due to COVID-19 hence a desktop review of the Code of Conduct was undertaken at the end of May 2020 using WALGA's current Model Code of Conduct as a basis. The Shire's Code is a word for word replica of the WALGA Model, though it is noted the advice provided by the DLGSC on 26 May 2020 advising that the provisions about gifts will not be included in the mandatory Code (once it is introduced) as they are dealt with in the Act, including the relevant breaches, whereas gift provisions are detailed in both the WALGA Model and the Shire's Code.

The Administration will conduct an interim review and present it to Council's July 2020 meeting, however, it is still the Administration's intention to conduct a full review of the Code of Conduct once the mandatory Code has been introduced, noting however that the DLGSC are currently unable to provide a timeframe on when that may be.

**Responsible Officer:** Rebecca McCall, CEO  
**Completion Date:** 21 July 2020



**SHIRE OF DOWERIN****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****Prior Year issues****2. Purchasing and Payment Procedures****Finding****2020**

During our procurement and payments testing on a sample basis, we noted the following exceptions:

- The Purchase Order Request form is still inconsistent with the Shire's documented purchasing policy. The Purchase Order Request form states that if a purchase exceeds \$5,000, details of 1 verbal or written quote is required to be noted and if a purchase exceeds \$50,000, 3 written quotes and approval from management is required whereas the policy states that for purchase orders up to \$5,000, one verbal or written quote is required and between \$5,000 and up to \$50,000, at least 3 written quotes are required.
- One instance whereby the required number of quotes to be obtained in accordance with the Shire's purchasing policy were not obtained or noted;
- One purchase order out of a sample of 21 was dated after the invoice date;
- Purchase orders had not been attached to support 2 invoices out of a sample of 21; and
- One creditor EFT payment batch listing out of a sample of 22 was only signed by one authority instead of the required two authorities

**2019**

During our procurement and payments testing on a sample basis, we noted the following exceptions:

- The Purchase Order Request form is inconsistent with the Shire's documented purchasing policy. The Purchase Order Request form states that if a purchase exceeds \$5,000, details of 1 verbal or written quote is required to be noted and if a purchase exceeds \$50,000, 3 written quotes and approval from management is required whereas the policy states that for purchase orders up to \$5,000, one verbal or written quote is required and between \$5,000 and up to \$50,000, at least 3 written quotes are required.
- One purchase order out of a sample of 100 had not been authorized by an officer.
- Purchase orders had not been attached to support 3 invoices out of a sample of 100 (invoice number 2385 dated 28 June 2018, invoice number 371208 dated 13 November 2018 and invoice number 181 dated 3 February 2019).
- One creditor EFT payment batch listing out of a sample of 22 could not be located.
- One creditor EFT payment batch listing out of a sample of 22 was only signed by one authority instead of the required two authorities.
- Documents to support the petty cash recoup for October 2018 could not be provided.

**Rating: Moderate****Implication**

Inconsistent or lack of documentation to support compliance with the Shire's Purchasing Policy increases the risk of unauthorized or inappropriate purchases.

**Recommendation**

- The Purchase Order Request form used should be consistent with the policy.
- Purchase orders should be raised for all transactions prior to the expenditure being incurred by the Shire and they should be attached to invoices to support the approval of purchases.

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

- Quotes should be obtained in accordance with the Shire's purchasing policy; and
- All creditor EFT batch listings should be signed by the required two authorities as evidence of independent review and approval, and retained for accountability purpose.

**Management Comment**

The Shire of Dowerin has purchased the SynergySoft ALTUS Procurement Module which will be 'live' in the new financial year. This will result in a fully managed purchasing system that is set up to follow procedures before progressing to the next stage.

All parameters of the Shire's policies & procedures will inform the module. Training & set up has already commenced.

**Responsible Officer:** Cherie Delmage; Manager Corporate & Community Services  
**Completion Date:** Anticipate 'Go Live' date of 31 August 2020

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**3. Debtor Invoice and Credit Note Request Forms**

**Finding**

**2020**

We identified 5 sundry debtor invoices out of a sample of 10 whereby an approved Debtors Invoice Request Form was not completed.

In addition, we noted a Credit Note Request Form is not used to support credit notes raised.

**2019**

The Shire is currently using a Debtors Invoice Request form for approving invoicing of an ad-hoc nature, but is not using the form when raising invoices relating to the Shire's standard fees and charges.

In addition, we noted the Shire does not use a Credit Note Request form to approve the raising of credit notes.

**Rating: Moderate**

**Implication**

The use of a Debtors Invoice Request Form reduces the risk of error or omission when applying standard fees and charges.

The use of a Credit Note Request Form mitigates the risk of invalid or fraudulent credit notes being raised.

**Recommendation**

We recommend:

- i. the Shire uses the Debtors Invoice Request Form for all sundry debtors raised with the form authorised in accordance with applicable delegations.
- ii. a Credit Note Request Form be completed and independently approved for all credit notes raised.

**Management Comment**

Noted. Debtor controls are still being embedded as we have had several staff changes and a lack of consistency in processes & procedures along with standardisation of forms.

This is now being addressed & will become a priority after budget adoption.

**Responsible Officer:** Cherie Delmage; Manager Corporate & Community Services

**Completion Date:** 31 August 2020

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**4. Review of Long Term Financial Plan and Asset Management Plan**

**Finding**

**2020**

The Shire's Long Term Financial Plan and Asset Management Plan have not been updated since May 2018 and do not include planned and required capital renewal expenditure for the year 2028-2030.

**2019**

The Shire's Long-Term Financial Plan has not been updated since May 2018 and does not include planned capital renewal expenditure for the year 2028-2029.

As a result, the asset renewal funding ratio reported in Note 30 of the annual financial report for 2018-2019 only includes nine years of data with regard to capital renewal expenditure, rather than the required ten. Data for the tenth year has been based on the average of the preceding nine years.

**Rating: Moderate**

**Implication**

Risk that Long Term Financial Plan and Asset Management Plan are outdated and risk of non-compliance with section 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

**Recommendation**

We recommend the Long Term Financial Plan and Asset Management Plan be updated annually to include management's estimate of ten years of planned and required capital renewal expenditure which will enable the asset renewal funding ratio to be calculated based on the verifiable data and assumptions.

**Management Comment**

The LTFP will be reviewed and updated accordingly once the Shire of Dowerin has completed its 2020/2021 Annual Budget & 2019/2020 Annual Financial Statements. It is anticipated that once updated, an annual review will be implemented.

The Manager Works & Assets finished working for the Shire of Dowerin on 22 May 2020 and his replacement does not start until 20 July 2020. It is expected that it will be at least a three month settling in period before the new Manager will be able to fully review the AMP.

**Responsible Officer:** Cherie Delmage; Manager Corporate & Community Services

**Completion Date:** 31 October 2020



24 June 2020

Our Ref: 01-003-02-0003 TL

Dear Chief Executive Officer

**Notice of Annual General Meeting 2020**

The Annual General Meeting for the Western Australian Local Government Association (WALGA) will be held on **Friday, 25 September 2020**.

As you would be profoundly aware, the COVID-19 pandemic has upended much of our way of doing business and created significant uncertainty about our ability to host large scale events such as WALGA's Annual General Meeting. Following the cancellation of the Local Government Convention, the 2020 Annual General Meeting has been delayed to late September to provide as much time as possible for the meeting to be held in-person.

The meeting will be held at *Crown Perth*.

If an in-person event is not able to be held due to social distancing restrictions, the meeting will be conducted virtually.

Notice of the Annual General Meeting is enclosed, together with general information on the meeting, guidelines for the preparation and submission of motions and the Voting Delegates Registration Form.

Key dates are as follows:

- **Friday, 17 July** – Deadline to submit motions proposing amendments to WALGA's constitution
- **Friday, 31 July** – Deadline to submit motions for the AGM Agenda
- **Friday, 28 August** – Registration of voting delegates closes
- **Friday, 25 September** – Annual General Meeting, Crown Towers Perth

For enquiries, please contact Margaret Degebrodt, Executive Officer Governance on 9213 2036 or via email [mdegebrodt@walga.asn.au](mailto:mdegebrodt@walga.asn.au).

Yours sincerely

**Nick Sloan**  
**Chief Executive Officer**

Enclosed: Notice of 2020 AGM including Voting Delegate Form

# **Notice of Annual General Meeting**

**and  
Procedural Information  
for Submission of Motions**

**Crown Perth  
Friday, 25 September 2020**

**Deadline for Agenda Items**

**(Close of Business)**

**Friday, 31 July 2020**



# 2020 Local Government Convention

## General Information

### WALGA Annual General Meeting

The Annual General Meeting for the Western Australian Local Government Association will be held from 1:30pm on Friday 25 September 2020. This event should be attended by delegates from all Member Local Governments.

### Cost for attending the Annual General Meeting

Attendance at the Annual General Meeting is **free of charge** to all Member Local Governments; lunch is not provided. Delegates must register their attendance in advance.

### Submission of Motions

Member Local Governments are invited to submit motions for inclusion on the Agenda for consideration at the 2020 Annual General Meeting. Motions should be submitted in writing to the Chief Executive Officer of WALGA.

The closing date for submission of motions is 5:00pm **Friday, 31 July**.

*Please note that any motions proposing alterations or amendments to the Constitution of the WALGA must be received by 5:00pm Friday, 17 July 2020 in order to satisfy the 60 day constitutional notification requirements.*

The following guidelines should be followed by Members in the formulation of motions:

- Motions should focus on policy matters rather than issues which could be dealt with by the WALGA State Council with minimal delay.
- Due regard should be given to the relevance of the motion to the total membership and to Local Government in general. Some motions are of a localised or regional interest and might be better handled through other forums.
- Due regard should be given to the timeliness of the motion – will it still be relevant come the Local Government Convention or would it be better handled immediately by the Association?
- The likely political impact of the motion should be carefully considered.
- Due regard should be given to the educational value to Members – i.e. does awareness need to be raised on the particular matter?
- The potential media interest of the subject matter should be considered.
- Annual General Meeting motions submitted by Member Local Governments must be accompanied by fully researched and documented supporting comment.

### Criteria for Motions

As per the Corporate Governance Charter, prior to the finalisation of the agenda, the WALGA President and Chief Executive Officer will determine whether motions abide by the following criteria:

Motions will be included in the Business Paper agenda where they:

1. Are consistent with the objects of the Association (refer to clause 3 of the constitution);
2. Demonstrate that the issue/s raised will concern or are likely to concern a substantial number of Local Governments in WA.;
3. Seek to advance the Local Government policy agenda of the Association and/or improve governance of the Association;
4. Have a lawful purpose (a motion does not have a lawful purpose if its implementation would require or encourage non-compliance with prevailing laws);
5. Are clearly worded and unambiguous in nature;

Motions will not be included where they are:

6. Consistent with current Association advocacy/policy positions. (As the matter has previously considered and endorsed by the Association).

Motions of similar objective:

7. Will be consolidated as a single item.

Submitters of motions will be advised of the determinations.

Enquiries relating to the preparation or submission of motions should be directed to Margaret Degebrodt, Executive Officer Governance on (08) 9213 2036 or via email [mdegebrodt@walga.asn.au](mailto:mdegebrodt@walga.asn.au).

### Emergency Motions

No motion shall be accepted for debate at the Annual General Meeting after the closing date unless the Association President determines that it is of an urgent nature, sufficient to warrant immediate debate, and delegates resolve accordingly at the meeting. Please refer to the AGM Standing Orders for details.



**Mayor Tracey Roberts JP**  
**President**



**Nick Sloan**  
**Chief Executive Officer**

# EMAIL BACK

## Voting Delegate Information 2020 Annual General Meeting



TO: Chief Executive Officer

Registered:

All Member Councils are entitled to be represented by two (2) voting delegates at the Annual General Meeting of the WA Local Government Association to be held on Friday 25 September 2020 at Crown Towers Perth.

Please complete and return this form to the Association by **Friday 28, August 2020** to register the attendance and voting entitlements of your Council's delegates to the Annual General Meeting.

In the event that a Voting Delegate is unable to attend, provision is made for proxy delegates to be registered.

Only registered delegates or proxy registered delegates will be permitted to exercise voting entitlements on behalf of Member Councils. Delegates may be Elected Members or serving officers.

**Please Note:** All Voting Delegates will need to present at the WALGA Delegate Service Desk prior to the AGM to collect their electronic voting device (keypad) for voting and identification tag to gain entry into the Annual General Meeting.

VOTING DELEGATES	PROXY Voting Delegates
Name of Voting Delegates (2): ..... .....	Name of Proxy Voting Delegates (2): ..... .....
<b>For (Local Government Name):</b> Shire/Town/City of .....	
<b>Signature Chief Executive Officer</b> _____ (An electronic signature is <u>required</u> if submitting via email)	
<b>Date</b> _____	

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Margaret Degebrodt, Executive Officer Governance



# AUDIT & RISK COMMITTEE

## Terms of Reference

Reviewed 2020



## Purpose

Section 7.1A of the *Local Government Act 1995* (the Act) requires that all local governments establish an Audit & Risk Committee (“the Committee”). The Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

This Terms of Reference (“TOR”) sets out the objectives, authority, membership, role, responsibilities and operation of the Committee.

## Objectives

The objectives of the Committee are to oversee:

1. the credibility and objectivity of financial reporting;
2. the effective management of financial and other risks and the protection of Council assets;
3. compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
4. the scope of work, objectivity, performance and independence of the external and internal auditors;
5. the process and systems which protect against fraud and improper activities; and
6. the provision of an effective means of communication between the external auditor, internal auditor, the CEO and Council.

## AuthorityRole & Responsibilities

The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility ~~and does not have any delegated authority~~. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee has the ~~authority~~ responsibility to:

1. Review the internal and external auditor’s annual audit plans and the outcomes/results of all audits undertaken;
2. Request the CEO to seek information or advice in relation to matters considered by the Committee;
3. Formally meet with internal and external auditors as necessary;
4. Seek resolution on any disagreements between management and the external auditors on financial reporting; and
5. Make recommendations to Council with regards to matters within its scope of responsibility.

## Delegated Authority

The Committee has delegated authority in accordance with DL1.1 – Audit & Risk Committee (as amended from time to time).

## Membership

Section 7.1A of the *Local Government Act 1995* states the members of the Committee are to be appointed\* by the local government and at least 3 of the members, and where the Committee consists of more than 3 members then the majority of those members, are to be Councillors.

*\*Absolute Majority required*

The CEO is not to be a member of the Committee and may not nominate a person to be a member of the Committee, or have a person represent the CEO as a member of the Committee. Similarly, an employee is not to be a member of the Committee.

As a minimum, the Shire's Committee will consist of 4 members, being 3 Councillors and 1 external representative. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected members.

All members will have full voting rights. In the event of a tie the Chairperson will have the casting vote.

The appointment of external members shall be based on the following criteria:

1. A suitably experienced professional who can demonstrate a high level of expertise and knowledge in financial management, risk management, governance and audit (internal and external);
2. Have an understanding of the duties and responsibilities of the position, ideally with respect to local government financial reporting and auditing requirements;
3. Have strong communication skills;
4. Have relevant skills and experience in providing independent audit advice; and
5. Be a person with no operating responsibilities with the Shire nor provide paid services to the Shire either directly or indirectly.

The appointment and re-appointment of external members shall be made by Council by way of invitation and be for a period of up to 4 years. External members will not be appointed for more than three consecutive terms.

External members will be required to confirm they will operate in accordance with the Shire's Code of Conduct and will be required to follow Council's policies pertaining to the Committee operations.

Council may, by resolution, terminate the appointment of any external member prior to the expiry of their term if:

1. The Committee, by majority decision, determines the member is not making a positive contribution to the Committee; or
2. The member is found to be in breach of the Shire's Code of Conduct or a serious contravention of the *Local Government Act 1995*; or
3. A member's conduct, action or comments brings the Shire into disrepute.

The Chairperson of the Committee is to be appointed by majority vote of the Committee. The Chairperson can be a Councillor or an external member.

The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Shire. At least 1 member of the Committee will have accounting or related financial and/or risk management experience.

Reimbursement of approved expenses may be paid to an external member in accordance with Section 5.100 of the *Local Government Act 1995*.

The CEO, Manager Corporate & Community Services and/or their nominee is to attend meetings to provide advice and guidance to the Committee.

The Shire shall provide secretarial and administrative support to the Committee.

A quorum will be a majority of members.

New members will receive relevant information and briefings on their appointment to assist them meet their Committee responsibilities.

## Meetings

The Committee will meet at least quarterly, with additional meetings convened as required at the discretion of the Chairperson or at the request of the CEO.

The Committee meetings shall be "Closed" and therefore not open to the public.

Elected members of the Shire may attend each Committee meeting.

Committee members are expected, where possible, to attend each meeting in person. Where attendance in person is not possible, in accordance with Regulation 14A of the *Local Government*

(Administration) Regulations 1996, the Committee may, by resolution\*, allow a member to attend the meeting via telephone or other means of instantaneous communication.

\*Absolute Majority required

## Notice of Meeting and Agenda

The CEO or their delegate will administratively coordinate the convening of meetings of the Committee and invite members of management, internal and external auditors or others to attend meetings as observers and to provide relevant information as necessary.

Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed shall be provided to each member of the Committee no later than 72 hours prior to the meeting. Associated meeting papers are to be provided at the same time.

## Minutes of Meetings

The Executive & Governance Officer will facilitate the administrative support for the meeting, including as a minute taker for the meeting.

Minutes will be taken at each meeting and be presented to the subsequent meeting for confirmation. Minutes will include the proceedings and resolutions of the meeting including the names of those in attendance.

The Chairperson shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly. Conflicts of Interest will be managed in accordance with the Shire's policies and the *Local Government Act 1995*.

Minutes of Committee meetings shall be circulated promptly to all members of the Committee.

Minutes of Committee meetings shall be presented to the next Ordinary Council Meeting, with any recommendations from the Committee to be considered by Council by way of a separate agenda item.

Other than confidential papers and attachments, agendas and minutes of the Committee will be made publicly available on the Shire's website in accordance with Section 5.96A of the *Local Government Act 1995*.

## Role and Responsibilities Functions

Regulation 16 of the *Local Government (Audit) Regulations 1996* defines the functions of an Audit Committee as:

- “(a) to guide and assist the local government in carrying out —
  - (i) its functions under Part 6 of the Act; and
  - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
  - (i) report to the council the results of that review; and
  - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
  - (i) regulation 17(1); and
  - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);



- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government –*
  - (i) *is required to take by section 7.12A(3); and*
  - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
  - (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
  - (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law."*

In addition to the above ~~functions, the Role and Responsibilities of the Committee's other functions~~ include:

### External Audits

1. Provide guidance and assistance to Council as to the carrying out of the functions of the Shire in relation to external audits.
2. Provide an opportunity for the Committee to meet with the external auditors to discuss any matters that the Committee or the external auditors believe should be discussed.
3. Meet with the auditor annually to receive the audit report and make a recommendation to Council with respect to that report.
4. Examine the reports of the auditor after receiving a report from the CEO on the matters to:
  - a. Determine if any matters raised require action to be taken by the Shire; and
  - b. Ensure that appropriate action is taken in respect of those matters.
5. Consider and recommend adoption of the Annual Report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the Annual Report is signed.
6. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that is within the parameters of the Committee's TOR.

*Note: The Office of the Auditor General will be responsible for conducting external audits.*

### Internal Audits

1. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to internal audits.
2. Review and recommend the annual internal audit plan for endorsement by the Council and all major changes to the plan. Monitor that the internal auditor's annual plan is linked with and covers the material business strategic risks and themes.
3. Monitor processes and practices to ensure that the independence of the internal audit function is maintained.
4. Annually review the performance of internal audits including the level of satisfaction with the internal audit function.
5. Review all internal audit reports and provide advice to Council on significant issues (i.e. high and extreme) identified in audit reports and the action to be taken on issues raised, including identification and dissemination of good practice.
6. Monitor management's implementation of internal audit recommendations.
7. Receive the findings of special internal audit assignments undertaken at the request of Council or CEO.
8. Review the annual Compliance Audit Return and report to Council the results of that review in accordance with Section 7.13(1)(i) of the *Local Government Act 1995*.
9. Consider the CEO's Biennial Reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to Council the results of those reviews in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*.

10. Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
11. Consider the financial management systems and procedures in accordance with Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* within the statutory timeframes.

### Risk Management

1. Ensure that management has in place a current and comprehensive enterprise Risk Management Framework and associated procedures for effective identification and management of Shire's business and financial risks.
2. Determine whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
3. Ensure the Shire identifies, reviews and regularly updates the strategic and operational risk profiles.
4. Understand and endorse the Shire's risk appetite.
5. Oversee the periodic review of the Risk Management Framework.

### Business Continuity

1. Ensure a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
2. Oversee the periodic review of the Business Continuity Framework.

### Financial Reporting

1. Review significant accounting and reporting issues, recent accounting, professional and regulatory pronouncements and legislative changes, and understand their effect on the financial report.
2. Review with management and the external auditors the results of the audit, including any difficulties encountered.
3. Review the Annual Financial Statements forming part of the Shire's Annual Report and consider whether it is complete, consistent with information known to Committee members, and reflects appropriate accounting principles.
4. Review with management and the external auditors all matters required to be communicated to the Committee under the Australian Auditing Standards.
5. Recommend the adoption of the Annual Financial Statements forming part of the Annual Report to Council.

### Internal Control

1. Ensure management's approach to maintaining an effective Internal Control Framework is sound and effective.
2. Ensure management has in place relevant policies and procedures, including CEO's Instructions or their equivalent, and that these are periodically reviewed and updated.
3. Ensure appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.
4. Ensure appropriate policies and supporting procedures are in place for the management and exercise of delegations.
5. Review how management identifies any required changes to the design or implementation of key internal controls.

### Fraud & Corruption Prevention

## Audit & Risk Committee Terms of Reference

1. Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
2. Receive and consider information and advice presented by the CEO on the strategies and controls to manage fraud and corruption risks at the Shire.
3. Provide oversight over the Shire's exposure and issues raised in relation to fraud and corruption.

## Legislative Compliance

1. Oversee the effectiveness of the systems for monitoring compliance with relevant laws, regulations and associated government policies.

## Other Responsibilities

1. Monitor the progress of the implementation of external audit recommendations made by the auditor, which have been accepted by the Shire.
2. Receive recommendations arising from reviews of local government systems and procedures.
3. At least once every two years review and assess the adequacy of the Committee's TOR, request Council approval for proposed changes, and ensure appropriate disclosure as required by legislation or regulation.



# Code of Conduct

July 2020

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## PREAMBLE

The Code of Conduct provides Councillors, Committee Members and Employees with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual local governments.

The Code is complementary to the principles adopted in the *Local Government Act 1995* and Regulations which incorporates four fundamental aims to result in:

1. *“better decision-making by local governments;*
2. *greater community participation in the decisions and affairs of local governments;*
3. *greater accountability of local governments to their communities; and*
4. *more efficient and effective local government.”*

The Code provides a guide and a basis of expectations for Councillors, Committee Members and Employees. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective local government responsibilities may be based.

## STATUTORY ENVIRONMENT

The Code of Conduct observes the statutory requirements of the *Local Government Act 1995* (Section 5.103 – Codes of Conduct) and *Local Government (Administration) Regulations 1996* (Regulations 34B and 34C).

Councillors acknowledge their activities, behaviour and statutory compliance obligations may be scrutinised in accordance with prescribed rules of conduct as described in the *Local Government Act 1995* and *Local Government (Rules of Conduct) Regulations 2007*.

## ROLES

### Role of Council

The Role of the Council is in accordance with Section 2.7 of the *Local Government Act 1995* which states:

*“(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.”*

### Role of Councillor



The primary role of a Councillor is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the local government will be the focus of a Councillor's public life.

The Role of Councillors as set out in Section 2.10 of the *Local Government Act 1995* follows:

*"A Councillor —*

- (a) Represents the interests of electors, ratepayers and residents of the district;*
- (b) provides leadership and guidance to the community in the district;*
- (c) facilitates communication between the community and the council;*
- (d) participates in the local government's decision-making processes at council and committee meetings; and*
- (e) performs such other functions as are given to a Councillor by this Act or any other written law."*

A Councillor is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Councillors' activities will focus on:

1. achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
2. ensuring that the wider goals and priority outcomes of the broader community are the focus of decisions, despite any impact on personal circumstances;
3. achieving sound financial management and accountability in relation to the local government's finances;
4. ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
5. working with other governments and organisations to achieve benefits for the community at both a local and regional level; and
6. having an awareness of the statutory obligations imposed on Councillors and on local governments.

In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

### **Role of Employees**

The role of Employees is determined by the functions of the Chief Executive Officer as set out in Section 5.41 of the *Local Government Act 1995* which states:

*"The Chief Executive Officer's functions are to —*

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*

- (g) *be responsible for the employment, management supervision, direction and dismissal of other employees (subject to Section 5.37(2) in relation to senior employees);*
- (h) *ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) *perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the Chief Executive Officer."*

### **Principles affecting the Employment of Employees by the Shire**

The following principles, set out in Section 5.40 of the *Local Government Act 1995*, apply to the Shire's Employees:

- "(a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by a local government on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) such other principles, not inconsistent with this Division, as may be prescribed."*

### **Relationships between Councillors and Employees**

~~An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Councillors and Employees have mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position, Councillors need to observe their statutory obligations which include, but are not limited to, the following:~~

- ~~1. accept that their role is a leadership role, not a management or administrative one;~~
- ~~2. acknowledge that they have no capacity to individually direct members of staff to carry out particular functions; and~~
- ~~3. refrain from publicly criticising Employees in a way that casts aspersions on their professional competence and credibility.~~

~~As mentioned above, the roles of Councillors and Employees are prescribed in the *Local Government Act 1995*. In summary:~~

- ~~1. Councillors, through their membership of Council, are responsible for the strategic leadership of the Shire; and~~
- ~~2. the Chief Executive Officer is responsible for implementing the decisions of Council and managing Employees.~~

~~Consequently, Councillors and Committee Members shall not direct or instruct employees and are specifically prohibited from involvement in the Shire Administration by the *Local Government (Rules of Conduct) Regulations 2007*, unless authorised by the Council or the Chief Executive Officer.~~

Councillors and Committee Members shall undertake their day-to-day communications with the Shire Administration directly through the Chief Executive Officer or relevant Managers, unless the Chief Executive Officer has established a protocol for communications on particular matters to occur directly with specified Employees.

Employees may only undertake direct communications with Councillors where they are acting within the functions and responsibilities of their position or are acting under the direction of the Chief Executive Officer or Manager.

Councillors, Committee Members and Employees will ensure that in their dealings with each other, they:

1. work together as part of the Shire's corporate team;
2. maintain an environment of mutual respect and cooperation; and
3. are respectful, frank and honest in their communications.

The President and the Chief Executive Officer will ensure that, in their dealings with each other, they:

1. maintain open and frank communications;
2. maintain regular contact;
3. exchange information in a timely manner;
4. have regard for their individual leadership responsibilities; and
5. understand each other's views and opinions.

Councillors, Committee Members and Employees will endeavour to fairly and quickly resolve any serious conflict that arises between themselves and either another Councillor, Committee Member or Employee, promptly and directly with that party in the first instance.

## **CONFLICT AND DISCLOSURE OF INTEREST**

### **Conflict of Interest**

Councillors, Committee Members and Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.

Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the local government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.

~~Councillors, Committee Members and Employees will lodge written notice with the Chief Executive Officer within one month of entering into a land transaction within the local government district or which may otherwise be in conflict with the Council's functions (other than purchasing the principal place of residence) between the period of annual returns.~~

Councillors, Committee Members and Employees shall notify the Chief Executive Officer (or the President in the case of the Chief Executive Officer) in writing, prior to either themselves or a closely associated person (as defined within the *Local Government Act*

1995) undertaking a dealing in land within the Shire (other than purchasing the principal place of residence).

Councillors, Committee Members and Employees who exercise a regulatory, recruitment, management or other discretionary function will make disclosure to the Chief Executive Officer (or in the case of the Chief Executive Officer, to the President) before dealing with relatives or close friends and wherever possible will disqualify themselves from dealing with those persons.

Employees will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their ability to act in a professional capacity. An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.

### **Financial Interest**

Councillors, Committee Members and Employees will ~~adopt the principles of~~ adhere to the disclosure of financial interest requirements as ~~contained prescribed within~~ Division 6 of the *Local Government Act 1995*.

### **Disclosure of Impartiality Interest**

#### **Councillors & Committee Members**

Regulation 11 of the *Local Government (Rules of Conduct) Regulations 2007* prescribe the provisions relating to Councillors and Committee Members disclosing impartiality interests.

#### **Employees**

An Employee who has an impartiality interest (as defined in the *Local Government (Administration) Regulations 1996*) in any matter to be discussed at a Council or Committee Meeting attended by that person must disclose the nature of the impartiality interest:

1. in a written notice given to the Chief Executive Officer before the meeting; or
2. at the meeting immediately before the matter is discussed.

In addition, an Employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee Meeting not attended by the Employee must disclose the nature of any impartiality interest he or she has in the matter:

1. in a written notice given to the Chief Executive Officer before the meeting; or
2. at the time the advice is given.

However, an interest referred to in Section 5.60 of the *Local Government Act 1995* is excluded from the above impartiality interest disclosure requirements.

An Employee is also excused from the requirement to disclose an impartiality interest if the failure to disclose occurs because the person:

1. did not know he or she had an impartiality interest in the matter; or
2. did not know the matter in which he or she had an impartiality interest would be discussed at the meeting and the person discloses the nature of the impartiality interest as soon as possible after becoming aware of the discussion of that matter.

Where an impartiality interest is disclosed in a written notice given to the Chief Executive Officer before a meeting, then:

1. before the meeting the Chief Executive Officer is to ensure that the notice is given to the person presiding at the meeting; and
2. at the meeting, the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matter to which the disclosure relates is discussed.

Where an impartiality interest is disclosed or brought to the attention of the persons present at a meeting, the nature of the impartiality interest must be recorded in the minutes of the meeting.

Definition:

In this clause, and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996 -

“interest” means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

~~(a) A person who is an employee and who has an interest in any matter to be discussed at a Council or Committee meeting attended by the person is required to disclose the nature of the interest:~~

- ~~(i) — in a written notice given to the Chief Executive Officer before the meeting;~~  
~~or~~  
~~(ii) — at the meeting immediately before the matter is discussed.~~

~~(b) A person who is an employee and who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the person is required to disclose the nature of any interest the person has in the matter:~~

- ~~(i) — in a written notice given to the Chief Executive Officer before the meeting;~~  
~~or~~  
~~(ii) — at the time the advice is given.~~

~~(c) A requirement described under items (a) and (b) exclude an interest referred to in Section 5.60 of the Local Government Act 1995.~~

~~(d) A person is excused from a requirement made under items (a) or (b) to disclose the nature of an interest if:~~

- ~~(i) — the person's failure to disclose occurs because the person did not know he or she had an interest in the matter; or~~  
~~(ii) — the person's failure to disclose occurs because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person discloses the nature of the interest as soon as possible after becoming aware of the discussion of a matter of that kind.~~

~~(e) If a person who is an employee makes a disclosure in a written notice given to the Chief Executive Officer before a meeting to comply with requirements of items (a) or (b), then:~~

- ~~(i) — before the meeting the Chief Executive Officer is to cause the notice to be given to the person who is to preside at the meeting; and~~  
~~(ii) — immediately before a matter to which the disclosure relates is discussed at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present.~~

~~(a) If –~~

- ~~(i) — to comply with a requirement made under item (a), the nature of a person's interest in a matter is disclosed at a meeting; or~~
- ~~(ii) — a disclosure is made as described in item (d)(ii) at a meeting; or~~
- ~~(iii) — to comply with a requirement made under item (e)(ii), a notice disclosing the nature of a person's interest in a matter is brought to the attention of the persons present at a meeting, the nature of the interest is to be recorded in the minutes of the meeting.~~

## PERSONAL BENEFIT

### Use of Confidential Information

Councillors, Committee Members and Employees shall not use ~~confidential~~ information, whether assigned confidential status or not:

1. to gain improper advantage for themselves or ~~another for any other~~ person or body;
2. in ways which are inconsistent with ~~their obligation~~the requirement to treat others with respect and fairness and the obligation to act impartially and in good faith; and
3. ~~or to avoid~~ improperly causing harm, detriment or impairment to any person, organisation~~body~~, or the ~~Council~~Shire.

Due discretion shall be exercised by all those who have access to confidential or sensitive information. Every matter dealt with by, or brought before, a meeting sitting behind closed doors, shall be treated as strictly confidential, and shall not without the authority of the Council be disclosed to any person other than the Councillors and/or Employees of the Shire (and in the case of Employees only so far as may be necessary for the performance of their duties) prior to the discussion of the matter at a meeting of the Council held with open doors.

Nothing in this section prevents a Councillor or Employee from disclosing confidential information:

1. to a legal practitioner for the purpose of obtaining legal advice; or
2. if the disclosure is permitted by law.

### Intellectual Property

'Intellectual Property' is defined as all present and future rights to each of the following used by or on behalf of the Shire, or developed in connection with the business or operations of the Shire, before, during or after the employment:

1. know-how;
2. trade marks, whether registered or unregistered;
3. inventions and improvements;
4. domain or business names;
5. confidential information;
6. concepts, ideas and information;
7. processes, data and formula;
8. copyright, moral rights, inventions, patents, patent applications, designs; and

## 9. any other intellectual property.

The title to Intellectual Property in all official duties relating to contracts of employment will be assigned to the local government Shire upon its creation unless otherwise agreed by separate contract. Councillors, Committee Members and Employees shall not make unauthorised use of information and other intellectual property, produced or registered by Employees or other external contractors for the Shire.

### **Improper or Undue Influence**

Councillors, Committee Members and Employees will not take advantage of their position to improperly influence other Councillors, Committee Members or Employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

Councillors, Committee Members and Employees shall not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.

Similarly, Councillors, Committee Members and Employees shall not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

### **Gifts and Benefits**

Councillors, Committee Members and Employees must be mindful of the legislative requirements to disclose gifts and contributions to travel and comply with these. This includes completing the relevant forms prepared by the Shire.

The Chief Executive Officer is to maintain a register of gift notifications in accordance with the legislative requirements, and to publish an up-to-date version of the register on the Shire's website.

#### **Councillors, Committee Members and the Chief Executive Officer**

The obligation of Councillors, Committee Members and the Chief Executive Officer to disclose gifts is prescribed in Sections 5.87A and 5.87B of the *Local Government Act 1995*.

#### **Employees**

An Employee is to refrain from accepting a prohibited gift (as defined in the *Local Government (Administration) Regulations 1996*) from a person who:

1. is undertaking or seeking to undertake an activity involving a local government discretion; or
2. it is reasonable to believe is intending to undertake an activity involving a local government discretion.

An Employee who accepts a notifiable gift (as defined in the *Local Government (Administration) Regulations 1996*) from a person who is undertaking or seeking to undertake an activity involving a local government discretion, or it is reasonable to believe is intending to undertake an activity involving a local government discretion, is to notify the Chief Executive Officer within 10 days of accepting the gift, of the acceptance.

The notification of the acceptance of a notifiable gift must be in writing and include:



1. the name of the person who gave the gift;
2. the date on which the gift was accepted;
3. a description and the estimated value of the gift;
4. the nature of the relationship between the Employee and the person who gave the gift; and
5. if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) a description, the estimated value and the date of acceptance of each other gift accepted within the 6 month period.

Gifts and benefits with a value of less than \$50 received from a person or business undertaking, or who may, in the future, seek to undertake an activity which involves a local government discretion are not required to be declared by law. However, Employees are encouraged to submit a gift declaration form voluntarily in these circumstances.

In addition, Employees must:

1. refuse all offers of money, gift vouchers or items easily converted to money, such as shares, which are made as a result of their position with the Shire; and
2. refuse bribes and report bribery attempts to the Chief Executive Officer and to the West Australian Police and/or the Corruption and Crime Commission.

**Definitions:**

~~In this clause, and in accordance with Regulation 34B of the Local Government (Administration) Regulations 1996-~~

~~“activity involving a local government discretion” means an activity-~~

~~(a) that cannot be undertaken without an authorisation from the local government;~~

~~or~~

~~(b) by way of a commercial dealing with the local government;~~

~~“gift” has the meaning given to that term in S 5.82(4) except that it does not include-~~

~~(a) a gift from a relative as defined in S 5.74(1); or~~

~~(b) a gift that must be disclosed under Regulation 30B of the Local Government (Elections) Regulations 1997; or~~

~~(c) a gift from a statutory authority, government instrumentality or non-profit association for professional training;~~

~~“notifiable gift”, in relation to a person who is an employee, means-~~

~~(a) a gift worth between \$50 and \$300; or~~

~~(b) a gift that is one of 2 or more gifts given to the employee by the same person~~

~~within~~

~~a period of 6 months that are in total worth between \$50 and \$300;~~

~~“prohibited gift”, in relation to a person who is an employee, means-~~

~~(a) a gift worth \$300 or more; or~~

~~(b) a gift that is one of 2 or more gifts given to the employee by the same person~~

~~within~~

~~a period of 6 months that are in total worth \$300 or more.~~

~~(a) A person who is an employee is to refrain from accepting a prohibited gift from a person who-~~

~~(i) is undertaking or seeking to undertake an activity involving a local government discretion; or~~

~~(ii) it is reasonable to believe is intending to undertake an activity involving a local government discretion.~~

~~(b) A person who is an employee and who accepts a notifiable gift from a person who-~~

- ~~(i) is undertaking or seeking to undertake an activity involving a local government discretion; or~~
- ~~(ii) it is reasonable to believe is intending to undertake an activity involving a local government discretion;~~

~~is to notify the Chief Executive Officer, in accordance with item (c) and within 10 days of accepting the gift, of the acceptance.~~

- ~~(c) The notification of the acceptance of a notifiable gift must be in writing and include –~~
- ~~(i) the name of the person who gave the gift; and~~
  - ~~(ii) the date on which the gift was accepted; and~~
  - ~~(iii) a description, and the estimated value, of the gift; and~~
  - ~~(iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and~~
  - ~~(v) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) –~~
  - ~~(1) a description; and~~
  - ~~(2) the estimated value; and~~
  - ~~(3) the date of acceptance,~~
- ~~of each other gift accepted within the 6 month period.~~

~~(d) The Chief Executive Officer is to maintain a register of notifiable gifts and record in it details of notifications given to comply with a requirement made under item (c).~~

~~(e) This clause does not apply to gifts received from a relative (as defined in S 5.74(1) of the *Local Government Act 1995*) or an electoral gift (to which other disclosure provisions apply).~~

~~(f) This clause does not prevent the acceptance of a gift on behalf of the local government in the course of performing professional or ceremonial duties in circumstances where the gift is presented in whole to the Chief Executive Officer, entered into the Register of Notifiable Gifts and used or retained exclusively for the benefit of the local government.~~

## CONDUCT REQUIRED

### Personal Behaviour

The following behaviours are to be adopted by Councillors, Committee Members and Employees:

1. act with reasonable care and diligence;
2. act with honesty and integrity;
3. act lawfully and in accordance with this Code, Council policies and any applicable delegation;
4. act in the interests of the Shire and the community;
5. avoid damage to the reputation of the local government;
6. be open and accountable to the public;
7. base decisions on relevant and factually correct information and avoid bias;
8. be polite and treat others with respect and fairness avoiding behaviour which may harass or intimidate;
9. not be impaired by mind affecting substances while conducting Shire business;
10. make no allegations which are improper or derogatory;
11. avoid causing any reasonable person unwarranted offence or embarrassment;
12. respect decisions made;

13. refrain from publicly criticising either a Councillor, Committee Member or an Employee in a way that casts aspersions on competence or credibility;
14. be mindful of their behaviour in public, particularly where it is easy to ascertain the person is associated with the Shire of Dowerin;
15. maintain the confidentiality of documents and information assigned with this status;
16. report any suspected misconduct or breaches of this Code in accordance with the requirements in Section 8 of the *Local Government Act 1995*;
17. be innovative and take risks where the consequences of those risks are understood and accepted at an appropriate level; and
18. challenge the status quo and traditional approaches in a considerate and respectful manner.

These principles mirror, and expand on, those contained in the *Local Government (Rules of Conduct) Regulations 1996* which apply to Councillors.

Councillors, Committee Members and Employees will:

- ~~1. act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;~~
- ~~2. perform their duties impartially and in the best interests of the local government uninfluenced by fear or favour;~~
- ~~3. act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the local government and the community;~~
- ~~4. make no allegations which are improper or derogatory (unless true and in the public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and~~
- ~~5.1. always act in accordance with their obligation of fidelity to the local government.~~

~~Councillors will represent and promote the interests of the local government, while recognising their special duty to their own constituents.~~

### **Councillor and Committee Member Obligations**

Legislation obligates Councillors and Committee Members to act in certain ways. Key legislative obligations include, but are not limited to the following:

1. representing the interests of the community as a whole and not just special interest groups;
2. participating in local government decision making and voting; and
3. acting in a quasi-judicial manner when considering planning applications and other requests for approvals and licences.

To ensure Councillors and Committee Members are acting in the interests of the Shire, and basing decisions on relevant and factually correct information, they must:

1. read agendas and associated meeting papers to be adequately informed;
2. treat matters on their individual merits; and
3. act impartially.

### **Honesty and Integrity**

Councillors, Committee Members and Employees will:

1. observe the highest standards of honesty and integrity and avoid conduct which might suggest any departure from these standards;
2. bring to the notice of the President any dishonesty or possible dishonesty on the part of any other Councillor, and in the case of an Employee to the Chief Executive Officer; and
3. be frank and honest in their official dealings with each other.

### Performance of Duties

While on duty, Employees will give their ~~whole~~ time and attention to the local government's business and ensure that their work is carried out efficiently, economically and effectively in accordance with Council policies, and that their standard of work reflects favourably ~~both on both~~ themselves and ~~on the local government~~ Shire.

Employees will deal with customers courteously, objectively and impartially.

Councillors and Committee Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Councillors and Committee Members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

### Compliance with Lawful Orders

Councillors, Committee Members and Employees will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if a resolution cannot be achieved, with the Chief Executive Officer.

Councillors, Committee Members and Employees will give effect to the lawful decisions and policies of the local government, whether they agree with and/or approve of them, or not.

When a decision has been effected by a majority decision of Council, all Councillors, whether they supported the decision or not, must respect the decision of Council.

### Administrative and Management Practices

Councillors, Committee Members and Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

### Corporate Obligations

#### Standard of Dress

Councillors, Committee Members and Employees are expected to comply with neat and responsible dress standards at all times. Accordingly:

1. Councillors and Committee Members will dress in a manner appropriate to their position, in particular when attending meetings or representing the local government in an official capacity; and

2. Management reserves the right to adopt policies relating to corporate dress and to raise the issue of dress with individual Employees.

### **Communication and Public Relations**

All aspects of communication by Employees (including verbal, written or personal), involving the local government's activities should reflect the status and objectives of the local government. Communications should be accurate, polite and professional.

As a representative of the community, Councillors need to be not only responsive to community views, but also adequately communicate the attitudes and decisions of the Council. In doing so Councillors should acknowledge that:

1. as a member of the Council there is respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
2. information of a confidential nature ought not be communicated until it is no longer treated as confidential;
3. information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council; and
4. information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

Committee Members accept and acknowledge it is their responsibility to observe any direction the local government may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

### **Record Keeping Responsibilities**

Councillors, Committee Members and Employees shall comply with the *State Records Act 2000*, the Shire's Record Keeping Plan and any other policies on Information and Record Management to ensure adequate records are kept to evidence the performance of their duties.

### **Appointments to Committees**

As part of their representative role Councillors are often asked to represent the Council on external organisations. In doing so it is important that Councillors:

1. clearly understand the basis of their appointment; and
2. provide regular reports on the activities of the organisation.

## **DEALING WITH COUNCIL PROPERTY**

### **Use of Local Government Resources**

Councillors and Employees will:

1. be scrupulously honest in their use of the local government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
2. use the local government resources entrusted to them effectively, ~~and~~ economically and lawfully in the course of their duties; and

3. not use the local government's resources (including the services of Employees during normal working hours) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

### **Travel and Sustenance Expenses**

Councillors, Committee Members and Employees will only claim or accept travelling and sustenance expenses arising out of travel-related matters which have a direct bearing on the services, policies or business of the ~~local government~~ Shire in accordance with ~~local government~~ Council policy, relevant industrial awards and the provisions of the *Local Government Act 1995*.

### **Access to Information**

Employees will ensure that all Councillors are given equal access to all information necessary for them to properly perform their functions and comply with their responsibilities.

Councillors will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

## **BREACHES AND MISCONDUCT**

Breaches of this Code will be treated seriously.

### **Councillors and Committee Members**

Complaints will be managed in accordance with the *Local Government (Rules of Conduct) Regulations 2007* if they relate to a breach of a Rule of Conduct. A Councillor or Committee Member who is suspected of breaching the Rules of Conduct may be reported to the Shire's Complaints Officer. Investigations will be conducted in accordance with Part 5, Division 9 of the *Local Government Act 1995*.

Complaints will be managed in accordance with natural justice and procedural fairness if the complaint relates to a breach of this Code but the breach is not, at the same time, a breach of the Rules of Conduct (note: as this Code is not a law, no penalty can apply in such circumstances).

### **Employees**

A complaint alleging that an Employee has breached this Code shall be made in writing. Complaints regarding:

1. an Employee will be made to the Employee's relevant Manager;
2. a Manager will be made to the Chief Executive Officer; or
3. the Chief Executive Officer will be made to the President.

The complaint will be investigated in a manner that is in accordance with the Shire's Complaint Handling Procedure, Disciplinary Policy, Public Interest Disclosure Procedures and the principles of procedural fairness and natural justice.

### **Misconduct**

For the purposes of this Code, misconduct is defined in accordance with Section 4 of the *Corruption, Crime and Misconduct Act 2003*.

The Chief Executive Officer has a statutory obligation to report reasonable suspicion of serious misconduct to the Corruption and Crime Commission and reasonable suspicion of minor misconduct to the Public Sector Commission.

As public officers, Councillors, Committee Members and Employees are required to immediately report to the Chief Executive Officer any instance where there is a reasonable suspicion that misconduct has occurred.

### **Public Interest Disclosure**

The Shire has a Public Interest Disclosure Guideline, available on the Shire's website, that provides confidential mechanisms for reporting and investigating misconduct allegations or improper conduct in accordance with the *Public Interest Disclosure Act 2003*.



<b>POLICY NUMBER</b>	- <b>4.11</b>
<b>POLICY SUBJECT</b>	- <b>4.11 Purchasing Policy</b>
DATE ADOPTED	- 28 March 2017 (Item 10.1.8)
RESPONSIBLE OFFICER	- Manager Corporate & Community Services
REVIEWED	- 26 June 2018 (Item 10.1.8)
REVIEWED	- 21 April 2020 (CMRef 0178)
REVIEWED	- 16 June 2020 (CMRef 0213)

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### Objective

The objectives of this Policy are to ensure that all purchasing activities:

1. demonstrate that best value for money is attained for the Shire of Dowerin;
2. are compliant with relevant legislations;
3. are recorded in compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire of Dowerin;
4. mitigate probity risk, by establishing consistent and demonstrated processes that promotes openness, transparency, fairness and equity to all potential suppliers;
5. ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and
6. are conducted in a consistent and efficient manner across the Shire of Dowerin and that ethical decision making is demonstrated.

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### Policy

This policy applies to all Officers purchasing goods or services on behalf of the Shire and/or using Shire funds. It documents the responsibilities attached to the making purchases on behalf of the Shire.

#### **Ethics & Integrity/Code of Conduct**

All employees of the Shire of Dowerin undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All employees of the Shire of Dowerin must act in an honest and professional manner at all times which supports the standing of the Shire of Dowerin.

#### **Purchasing Principles**

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

1. full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
2. all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Dowerin's policies and Code of Conduct;
3. purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
4. all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation; and

- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and any information provided to the Shire of Dowerin's by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

### Value for Money

Value for money is determined when the consideration of price, risk and qualitative factors that are assessed to determine the most advantageous outcome to be achieved for the Shire of Dowerin. As such, purchasing decisions must be made with greater consideration than obtaining lowest price, but also to incorporate qualitative and risk factors into the decision.

### Application

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc. financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- in conjunction with Policy 4.15 – Regional Price Preference Policy.

### Authorised Officer Limits

The following Officers are authorised to sign orders on behalf of Council within the limits stated provided such proposed purchases are contained within the Budget and there is sufficient allocation remaining in the applicable general ledger. ~~are within the Officer's area of activity.~~

Position	Amount
<b>Chief Executive Officer</b>	<b>Unlimited</b>
<b>Manager Works &amp; Assets</b>	<b>\$50,000</b>
<b>Manager Corporate &amp; Community Services</b>	<b>\$50,000</b>
<u>Executive &amp; Governance Officer</u>	<u>\$5,000</u>

In scenarios where an Internal Acting Chief Executive Officer is appointed, to ensure appropriate segregation of duties is achieved, the following authorised limits are applicable:

Position	Amount
<u>Executive &amp; Governance Officer</u>	<u>\$10,000</u>

### **Purchasing Value Definition**

Determining purchasing value is to be based on the following considerations:

1. Exclusive of Goods and Services Tax (GST);
2. The actual or expected value of a contract over the full contract period, including all options to extend;
3. The extent to which it could be reasonably expected that the Shire of Dowerin will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased;
4. Using best practice consideration if a purchasing threshold is reached within three years for a particular category of goods, services or works, applying the requirement under the relevant threshold (including the tender threshold); and
5. Must incorporate any variation to the scope of the purchase and be limited to a 10% variation and/or tolerance of the original purchasing value.

### **Purchasing from Existing Contracts**

Where the Shire of Dowerin has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows. When planning the purchase, the Shire of Dowerin must consult its Contracts Register in the first instance before seeking to obtain quotes and tenders on its own accord.

### **Purchasing Thresholds**

<b>Purchase Value Threshold</b>	<b>Purchasing Requirement</b>
Up to \$5,000	Purchase directly from a supplier using a Purchase Order or Corporate Credit Card by obtaining at least one (1) oral or written quotation from a suitable supplier, either from: <ol style="list-style-type: none"><li>1. an existing panel of pre-qualified suppliers administered by the Shire of Dowerin; or</li><li>2. a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or</li><li>3. from the open market.</li><li>4. Any oral quote must be supported by a written file note with all details noted.</li></ol>
Over \$5,000 and up to \$50,000	Obtain at least three (3) written quotations from suppliers that follow a brief which outlines the specific requirement, from either: <ol style="list-style-type: none"><li>1. an existing panel of pre-qualified suppliers administered by the Shire of Dowerin; or</li><li>2. a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</li><li>3. from the open market.</li></ol>

Over \$50,000 and up to \$250,000	<p>Obtain at least three (3) written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p> <p>Quotations within this threshold may be obtained from:</p> <ol style="list-style-type: none"> <li>1. an existing panel of pre-qualified suppliers administered by the Shire of Dowerin; or</li> <li>2. a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</li> <li>3. from the open market.</li> </ol> <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Dowerin through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
Over \$250,000	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender- exempt arrangement as listed in this Policy, it is mandatory to conduct a public Request for Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i>, this policy and the Shire of Dowerin's tender procedures. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p>

### **Tendering Exemptions**

An exemption to publicly invite tenders may apply in the following instances:

1. the supply of goods or services is associated with a state of emergency;
2. where the contract is a renewal or extension of the terms of the original contract in certain circumstances related to a state of emergency;
3. the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement;
4. the purchase is from a Regional Local Government or another Local Government;
5. the purchase is from a pre-qualified supplier under a Panel established by the Shire of Dowerin; or
6. any of the other exclusions under Regulation 11 of the Regulations apply.

When making a decision about whether to conduct a public Tender or utilise a Tender exempt arrangement, the Local Government should compare the cost and benefits of both processes. The compliance requirements, time constraints, costs and risks associated with a public Tender should be evaluated against the value delivered by such a process. This should then be compared with the costs and benefits of using a Tender exempt arrangement which include direct access to pre-qualified suppliers, full regulatory compliance, risk mitigation, administrative efficiencies and cost savings.

### **Inviting Tenders Under the Tender Threshold**

Where considered appropriate and beneficial, the Shire of Dowerin may consider publicly advertising Tenders in lieu of undertaking a Request for Quotation for purchases under the tender threshold. This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public Tender for contracts expected to be \$250,000 or less in value, the Shire of Dowerin's tendering procedures must be followed in full.

### **Sole Source of Supply**

Where the purchasing requirement is over the value of \$5,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire of Dowerin is satisfied and can evidence that there is only one source of supply for those goods, services or works. The Shire of Dowerin must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the justification must be endorsed by either the Chief Executive Officer, Manager Corporate & Community Services or Manager Works & Assets, prior to a contract being entered into. From time to time, the Shire of Dowerin may publicly invite an expression of interest to effectively determine that one sole source of supply still genuinely exists.

### **Anti-Avoidance**

The Shire of Dowerin shall not enter into two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to Tenders and to avoid the need to call a public Tender.

### **Emergency Purchases**

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the *Local Government Act 1995*. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire of Dowerin in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

### **Records Management**

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000* (WA), the Shire of Dowerin's Records Management Policy and associated procurement procedures.

For each procurement activity, such documents may include:

1. The procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
2. Procurement planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
3. Request for Quotation/Tender documentation;
4. Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
5. Copies of quotes/tenders received;
6. Evaluation documentation, including individual evaluators note and clarifications sought;
7. Negotiation documents such as negotiation plans and negotiation logs;
8. Approval of award documentation;
9. All correspondence to respondents notifying of the outcome to award a contract;
10. Contract Management Plans which describes how the contract will be managed; and
11. Copies of contract(s) with supplier(s) formed from the procurement process.

### **Occupational Safety and Health**

An underlying principle of purchasing, hiring, leasing, or receiving donated goods, is to ensure that hazards are not introduced into the workplace without assessing the risk and implementing controls to mitigate the risk. Items that are purchased must be assessed

for their safety and health risks and other factors such as cleaning, maintenance and training staff in their use. Consultation shall be undertaken with the relevant employee(s) when new plant/equipment/substances are being purchased for the first time and where there is the potential for significant detrimental impact on health and safety of any person. The consultation process shall be documented by file or diary notes and retained as a record.

Prior to purchasing a new item, the authorised officer shall consider occupational safety and health issues as listed in the OSH Purchasing & Risk assessment of New Plant or Equipment Form (Found in the OSH Manual at 2.2.1). All new chemicals (including cleaning products) must include a Safety Data Sheet which will be provided to the Shire of Dowerin OSH Officer.

### **Buy Local Policy**

As much as practicable, the Shire of Dowerin will:

1. where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
2. consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
3. ensure that procurement plans address local business capability and local content;
4. explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
5. avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
6. provide adequate and consistent information to potential suppliers.

To this extent, a qualitative weighting may be afforded in the evaluation of quotes and tenders where suppliers are located within the boundaries of the Shire of Dowerin, or substantially demonstrate a benefit or contribution to the local economy.

### **Panels of Pre-Qualified Suppliers**

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Prequalified Suppliers ("Panel") may be created where most of the following factors apply:

1. the Shire of Dowerin determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
2. there are numerous potential suppliers in the local and regional procurement-related market sector(s) that satisfy the test of 'value for money';
3. the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
4. the Panel will streamline and will improve procurement processes; and
5. the Shire of Dowerin has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire of Dowerin will endeavour to ensure that Panels will not be created unless most of the above factors are firmly and quantifiably established.

Should the Shire of Dowerin determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the Panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire of Dowerin.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

Where a Panel is to be established, the Shire of Dowerin will endeavour to appoint at least three (3) suppliers to each category, on the basis that best value for money is demonstrated. Where less than three (3) suppliers are appointed to each category within the Panel, the category is not to be established.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire of Dowerin must state the expected number of suppliers it intends to put on the panel.

Should a Panel member leave the Panel, they may be replaced by the next ranked Panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the Panel.

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel must either prescribe whether the Shire of Dowerin intends to:

1. Obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 11.4; or
2. Purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
3. Develop a ranking system for selection to the Panel, with work awarded in accordance with Clause 11.3(b).

In considering the distribution of work among Panel members, the detailed information must also prescribe whether:

1. each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
2. work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire of Dowerin is to invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire of Dowerin may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel must not operate for a period exceeding 12 months. In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire of Dowerin's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire of Dowerin and Panel members.



Records of all communications with Panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be kept. For the creation of a Panel, this includes:

1. The procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;
2. Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the Panel;
3. Request for Applications documentation;
4. Copy of public advertisement inviting applications;
5. Copies of applications received;
6. Evaluation documentation, including clarifications sought;
7. Negotiation documents such as negotiation plans and negotiation logs;
8. Approval of award documentation;
9. All correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
10. Contract Management Plans which describes how the contract will be managed; and
11. Copies of framework agreements entered into with pre-qualified suppliers.

The Shire of Dowerin is also to retain itemised records of all requests for quotation, including quotations received from pre-qualified suppliers and contracts awarded to Panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the Contract. Information with regards to the Panel offerings, including details of suppliers appointed to the Panel, must be kept up to date, consistent and made available for access by all officers and employees of the Shire of Dowerin.

### **In the case of a declared State of Emergency**

Where Council, by an absolute majority vote, declare that the community is in a state of emergency the following shall apply, overriding **all** other requirements of this policy.

### **Value for Money**

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire. In the case of a declared community emergency a significant weighting will be placed on;

1. Local content – that is the extent to which the awarded work will support firstly the local, and secondly the regional community.
2. Timeliness – the ability of the service provider to undertake and complete the works in a suitable timeframe.

### **Purchasing Thresholds**

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:

Table 1 Purchasing Thresholds (excluding GST) – Minimum Requirements

Less than \$10,000	No quotation required. Officers are to use professional judgement and discretion to determine if prices or rates are value for money
\$10,000 to \$20,000	Written quotations to be sought from two (2) suppliers where possible
\$20,000 to value specified in Regulations requiring Tender	Three (3) written quotations, where possible, or purchase through the WALGA Preferred Supply Program or State Government CUA
Above value specified in Regulations requiring Tender	As per Tender Regulations

### **Regulatory Compliance**

*Local Government (Functions and General) Regulations 1996 Part 4 Division 2*

**Tender Criteria**

The Shire shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted. Please refer Delegations Register to determine the appropriate selection criteria.

The evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase.

**Receiving Tenders Electronically**

All tenders are to be received via email to [tenders@dowerin.wa.gov.au](mailto:tenders@dowerin.wa.gov.au).

**Tender Deadline**

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

**Opening of Tenders**

No tenders are to be opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened by a Manager and one other officer.

If the above Officer's are not available the Officers' delegated nominee and at least one other Council Officer may open the Tender. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Shire.

**No Tenders Received**

Where the Shire has invited tenders, however no compliant submissions have been received, direct purchases can be arranged on the basis of the following:

1. a sufficient number of quotations are obtained;
2. the specification for goods and/or services remains unchanged;
3. purchasing is arranged within 6 months of the closing date of the lapsed tender;
4. Council approval must be sought.

**Tender Evaluation**

Tenders that have not been rejected shall be assessed by the Shire by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

**Addendum to Tender**

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice in writing of the variation.

**Minor Variation**

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire and tenderer have entered into a Contract, a minor variation may be made by the Shire.

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

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**Roles and Responsibilities****Chief Executive Officer**

The Chief Executive Officer is responsible for implementing this policy and for bringing it to Council for review.

**Management Team**

The Management team is responsible for ensuring their direct reports are aware of, and comply with, this policy.

**Staff**

Staff have the responsibility of being aware of the policy and adhering to it in respect of all procurement activities.

**Related Documentation****Related Legislation/Local Law/Policy/Procedure**

*Local Government Act 1995*

*Local Government (Functions & General) Regulations 1996*

Policy 4.15 – Regional Price Preference Policy

**Related Delegation**

DL4.1 – Expressions of Interest for Goods & Services

DL4.2 – Tenders for Goods & Services

DL4.3 – Panels of Pre-Qualified Suppliers for Goods & Services

DL4.4 – Application of Regional Price Preference Policy

## PURCHASING PROCEDURE



### Objective:

To manage purchases made by the Shire and provide authority to make a purchase. Ensure there is transparency, accountability and budget adherence when making purchases.

1.	<b>Request or receive approval for purchase</b> <ol style="list-style-type: none"> <li>Confirm need for purchase (is it in the budget, required for a project, needed for operational requirements etc)</li> <li>Determine if there is a Conflict of Interest  <i>NOTE: What if there is a conflict of interest?</i>                      Declare your interest and exclude yourself from the procurement process. If an Interest is declared attached a copy of the Conflict of Interest Form to the purchase order/invoice and provide the original copy to the EGO to record on the Disclosure of Interest Register.                 </li> <li>Confirm with the budget owner/directorate if the purchase is acceptable</li> <li>Verify that the required funds are available from the applicable General Ledger account code</li> </ol>
2.	<b>Obtain and assess quotes</b> <ol style="list-style-type: none"> <li>Obtain quotes from suppliers in accordance with the thresholds in the Purchasing Policy (Policy 4.11)  <i>NOTE: Where possible, Council's intent and preference is to buy local and support local businesses</i> </li> <li>Decide on the best quote or where to purchase from (consider purchasing principles as mentioned in the Purchasing Policy and the supplier's capacity to deliver the goods/services)</li> <li>Is the supplier set up as a Creditor on Synergy? If not, have them complete and submit a New Creditors Application Form</li> </ol>
3.	<b>Complete a Purchase Order Request Form</b> <ol style="list-style-type: none"> <li>Be sure to provide a full and sufficient description of the goods and/or services so they can be clearly identified</li> <li>Provide details of the quote(s) received</li> <li>Include the General Ledger code or Job Code (including the Cost Code &amp; Element as applicable)</li> <li>Attach supporting paperwork (as generated in the steps above) to the Purchase Order Request Form</li> <li>Provide documentation to an Officer with the appropriate Authorisation Limit to sign and approve the purchase order (Refer Purchasing Policy for threshold limits and authorised positions as well as the Scenario listing as detailed at the end of this procedure)</li> </ol>
4.	<b>Place completed Purchase Order Request Form in the incoming Purchase Order tray at the back of the finance area</b>
5.	<b>Finance Officer(s) enter the Purchase Order details into Synergy</b> <ol style="list-style-type: none"> <li>Purchase Orders</li> <li>New</li> <li>Enter Creditor Name or Code</li> <li>Date Req'd - T</li> <li>Order Value - Total Cost</li> <li>Auth Officer - Select Finance Officer as position processing the purchase order request</li> <li>Line Items Tab</li> <li>Account the purchase will be charged to</li> <li>Description - Put a summary of the charge account first followed by a description of the goods (eg. PARK - Reticulation supplies or if it is an annual order "ANNUAL ORDER" is first)</li> <li>Enter quantity, unit cost and line totals</li> <li>If more than one product, select Add Row and follow the same process</li> </ol>

## PURCHASING PROCEDURE

	<ul style="list-style-type: none"><li>l. Save once completed</li><li>m. Line Items</li><li>n. Select relevant purchase orders</li><li>o. Print Selected</li><li>p. Process Print (Suppliers copy and Office Copy)</li></ul>
5.	<b>Complete the Finance Use Only section on the bottom of the Purchase Order Request Form and place the relevant Purchase Order to the front of the Request Form and supporting documentation</b>
6.	<b>Sign Purchase Order (ensuring Authorised Approval has been given) and scan/email a copy of the Supplier Copy to the person who requested the Purchase Order</b>
7.	<b>Place the Office Purchase Order Copy in tray to be retained and checked in accordance with the following Scenario listing upon receipt of both goods/services and the tax invoice</b>

## PURCHASING PROCEDURE



Purchasing Activity Steps	Scenario 1 Works purchasing activity	Scenario 2 Corp & Comm purchasing activity	Internal A/CEO Appointed	
			Scenario 3 CEO on leave - Works purchasing activity	Scenario 4 CEO on leave - Corp & Comm purchasing activity
Initiate requisition and/or purchase order	MWA	MCCS	EGO*	EGO*
Review and approve purchase order	Finance Officer 1 or 2	Finance Officer 1 or 2	Finance Officer 1 or 2	Finance Officer 1 or 2
Receives goods (creates record of such)	Any employee other than the MWA (ie WAO)	Any employee other than the MCCS (ie Finance Officer 3)	Any employee other than the EGO (ie WAO)	Any employee other than the EGO (ie Finance Officer 3)
Authorises invoice for payment (checks against purchase order and record of goods received)	CDO	EGO (or CDO)	CDO (or Finance Officer 3)	WAO (or CDO)
Due diligence verification of supplier (ie not a sham invoice/company), purchase order, goods received record and invoice authorisation, recommends for payment (or not)	Finance Officer 1 or 2	Finance Officer 1 or 2	Finance Officer 1 or 2	Finance Officer 1 or 2
Reviews evidence, makes further enquiries if necessary before approving payment under delegated authority	CEO	CEO	A/CEO	A/CEO

*\*Within authorised threshold limits as detailed in Policy 4.11 – Purchasing Policy*

**From:** [REDACTED]  
**To:** [Vanessa Green](#)  
**Date:** Monday, 13 July 2020 10:48:45 AM

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As per your notice regarding the amount of councillors being reduced the laughs n crafts ladies recommend that the eight councillors remain. This process has been successful for many years and cost to council is minimal. The ward system is irrelevant but the need of the councillors to make decisions on behalf of the rate payers is imperative

D&D Condo, B&P Lambert, L Marshall, F Anderson, P Woods



13/07/2020

Dowerin Shire Council,  
13 Cottrell St,  
Dowerin WA 6461

Good Morning,

Review of Representation:

I feel that council should leave Council Representation as is,  
I think that if you reduce the number of Councillors for our community it may have an Impinging effect.

Some Community members may only feel confident in contacting certain councillors and if you have less representation for our community it may be a negative towards Council.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Fiona Hagboom', written in a cursive style.

Fiona Hagboom

# Shire of Dowerin

## Risk Dashboard Report - June 2020

<u>Asset Management Practices</u>			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	Completed	MWA		
Update RAMM with Revaluation Data	Completed	MWA		
Link Building Maintenance Schedule to AMP	Dec-20	MWA / MCCS		
Review Asset Management Plan	Dec-20	SMT		
Develop Inspection Schedule for Asset Classes	Completed	MWA / TWC		
Review LTFP and Link to AMP	Feb-21	MCCS / MWA / CEO		
Review Fuel Stock Control System	Feb-21	MCCS / MWA / CEO		
Implement New Fuel Stock Control System	Nov-20	MWA / MCCS		

<u>Business &amp; Community Disruption</u>			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	Apr 20	CEO		
Review Business Continuity Plan	Feb 21	CEO		
Business Continuity Plan Drill to be Undertaken Annually	Jul 20	CEO / MCCS		
Develop IT Disaster Recovery Plan	Dec 20	MCCS		
Fire Breaks Inspected and Enforced Annually	Nov 20	MCCS		
Fire Fighting Equipment Maintained and Serviced Annually	TBC	MWA		
Wardens (Internal) - Training of New Wardens	Jun 20	SMT		
Admin Generator Maintained and Serviced	TBC	MWA		
Develop Facility Risk Management Plan	Dec 21	CEO / MCCS		

<u>Failure to fulfil Compliance Requirements (Statutory and Regulatory)</u>			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	Jun-20	CEO / EGO		
Continue Implementation of Training Program for Councillors and Staff	Ongoing	SMT / EGO		
Review Councillor Induction Manual - Every 2 Years	Nov-19	EGO		
Review Human Resource Management System	Ongoing	CEO / MCCS		
Review Information Management System	Dec-20	MCCS		
Interim Audit Finding 30 June 2020 - Code of Conduct (Minor) - Review	Sep-20	CEO		
Payment Procedures (Moderate) - Address Non-Compliance	Sep-20	CEO / MCCS		
Interim Audit Finding 30 June 2020 - Debtor & Credit Note Request Forms (Moderate)	Sep-20	MCCS		
Interim Audit Finding 30 June 2020 - Review of LTFM & AMP (Moderate)	Dec-20	MCCS / MWA		

<u>Document Management Processes</u>			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	MCCS		
Refurbishment of Archive Room to Improve Compliance	Dec-20	MWA		
Review Sharepoint System	Jun-21	CEO		
Document Information Management Framework	Jun-20	CDO		
Information Management Staff Training	Ongoing	MCCS		
Review Record Keeping Plan	Jun-21	MCCS		

<u>Employment Practices</u>			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	Jun-20	SMT		
Implement Strategies Identified in the Workforce Plan	Ongoing	SMT		
Document Human Resource Management Framework	Jun-20	SMT		
Training Needs Analysis and Training Register	May-20	CEO / CSRO		
Review Staff Induction Process	Completed	MCCS		
Conduct Annual Drivers License Checks	Annually in Feb	MCCS		
Conduct Annual Performance Reviews	Apr-20	SMT		

<u>Engagement Practices</u>			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 and Document Complaints Handling Process	Jun-20	CEO / MCCS		
Develop a Community Engagement Policy Framework	Jun-20	SMT / CDO		
Conduct Community Satisfaction Survey	Jun-20	CEO / CDO		
Develop Process For Customer Response Requests (Snap, Send, Solve)	Completed	MCCS		
Review Customer Service Charter Annually	Jun-20	MCCS		
Review Customer Service Charter Annually	Apr-20	EGO		
Develop Complaint Register	Jun-20	MCCS		

<u>Environment Management</u>			Risk	Control
			Moderate	Adequate
Inadequate prevention, identification, enforcement and management of environmental issues.				
Actions	Due Date	Responsibility		
Review Waste Water Management Program	Dec-20	MWA		
Develop Waste Management Plan	Jun-21	MWA		
Complete Audit of Sewage System	Completed	MWA		
Address Compliance of Waste Management	Ongoing	MWA		
Address Compliance of Waste Water Re-Use	Jun-21	MWA		
Develop Sewage Asset Management Plan	Jun-21	MWA		

<u>Errors, Omissions &amp; Delays</u>			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 Code of Conduct	Jun-20	CEO / EGO		
Review and Document Organisations Controls and Systems	Ongoing	CEO / MCCS		
Centralise Checklists, Controls and Procedures	Dec-20	CEO / MCCS		
Review Customer Service Request Process to include Snap Send Solve	Completed	MCCS		

<u>External Theft &amp; Fraud (Including Cyber)</u>			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	Jun-20	SMT		
Photographic Record of Assets	Jun-20	MWA / TWC		
Implement Quarterly Schedule For Changing Passwords	Ongoing	MCCS		
Review Security and Storage of Records	Dec-21	MCCS		
Document Financial Management System	Ongoing	MCCS		

# Shire of Dowerin

## Risk Dashboard Report - June 2020

Management of Facilities / Venues / Events			Risk	Control
			Low	Adequate
Failure to effectively manage the day to day operations of facilities, venues and / or events.				
Actions	Due Date	Responsibility		
Develop Event Mangement Framework	Jun-20	CDO		
Develop Recreational Reserves Management System	Dec-20	MCCS / MWA		
Create Inspection and Maintenance Schedules for Event Equipment	Jun-20	CDO		
Undertake Community Facilities Review	Jun-20	CEO / CDO		
Public Buildings Inspected Annually for Compliance	Dec-20	MWA		

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.				
Actions	Due Date	Responsibility		
Develop IT Disaster Recovery Plan	Dec-20	MCCS		
Review IT Management Service Level Agreement	Jun-20	MCCS		
Document IT Infrastructure Replacement Program	Dec-20	MCCS		
Install Advanced Email Protection	Jul-20	MCCS		
Develop Secure Password Policy	Jun-20	MCCS		
Develop Acceptable Internet Use Policy	Jun-20	MCCS		

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.				
Actions	Due Date	Responsibility		
Review and Document Organisations Controls and Systems	Dec-20	CEO / MCCS		
Centralise Checklists, Controls and Procedures	Dec-20	CEO / MCCS		
Review Fuel Stock Control and Process	May-20	MCCS / MWA		
Present Regulation 17 Review to Audit & Risk Committee	Annually - Dec	CEO		
Review Purchasing Policy & Procurement Process	May-20	MCCS		
Review Social Media Policy 3.11	Mar-20	EGO		
Review Code of Conduct	Jun-20	CEO / EGO		
Conduct Drivers Licence Check Annually	Annually - Feb	MCCS/MWA		

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-20	MCCS		
Develop Communiton and Engagement Framework	Jun-20	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	Jun-20	MWA / TWC		
Complete Staff Training Register	Jun-20	SMT		
Conduct Quarterly Workplace Inspections	May-20	MWA / TWC		
Finalise Safe Work Method Statements (SWMS) Library	Dec-20	MWA / TWC		
Assess Shire Building and Facility Safety and Security	Dec-20	MWA / TWC		
Develop Isolated Worker Management Protocol	Dec-20	MWA / TWC		
Re-Establish OSH Committee	May-20	MWA / TWC		
Develop Emergency in Facilities Management Plan	Jun-21	CEO		
Conduct Annual BCP and LEMC Drills	Jun-20	CEO		
Review Contractor Inductions and Register	Jun-20	MWA / TWC		

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	May-20	MCCS		
Develop Standardised Contracts	Ongoing	CEO / MCCS		
Document Financial Controls	Ongoing	MCCS		
Develop Appropriate Financial Reporting Tools	Ongoing	MCCS		
Develop Centralised Contract Management System	Ongoing	CEO / MCCS		

Asset Management Practices <span>Jun-20</span>
Risk Context
<p>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.</p> <p>Areas included in the scope are; -Inadequate design (not fit for purpose) -Ineffective usage (down time) -Outputs not meeting expectations -Inadequate maintenance activities. -Inadequate financial management and planning (capital renewal plan). <i>It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.</i></p>

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

Key Controls	Type	Last Reviewed	Rating
Roads Maintenance Program	Preventative	Jun-20	<i>Adequate</i>
Road Asset Management Program (RAMM)	Preventative	Apr-20	<i>Adequate</i>
Fleet and Plant Maintenance Program	Preventative	Jun-20	<i>Adequate</i>
Building Maintenance Program	Preventative	Jun-20	<i>Adequate</i>
Recreation Facilities Maintenance Program	Preventative		<i>Not Rated</i>
Asset Management Plan	Preventative	Jun-18	<i>Inadequate</i>
Plant Replacement Program	Preventative	Jun-20	<i>Adequate</i>
Sewerage Maintenance Program	Preventative	Oct-19	<i>Adequate</i>
Stock Control Systems (Fuel)	Preventative	May-20	<i>Inadequate</i>
Overall Control Ratings:			<i>Adequate</i>

Actions (Treatments)	Due Date	Responsibility
Revaluation of Road Assets	Completed	MWA
Update RAMM with Revaluation Data	Completed	MWA
Link Building Maintenance Schedule to AMP	Dec-20	MWA / MCCA
Review Asset Management Plan	Dec-20	SMT
Develop Inspection Schedule for Asset Classes	Completed	MWA / TWC
Review LTFP and Link to AMP	Feb-21	MCCA / MWA / CEO
Review Fuel Stock Control System	May-20	MWA / MCCA
Implement New Fuel Stock Control System	Nov-20	MWA

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

Indicators	Type	Target
Asset Renewal Funding Ratio	Lagging	Between 95% and 105%
Asset Consumption Ratio	Lagging	Between 60% and 75%
Asset Sustainability Ratio	Lagging	Between 90% and 110%
Loss of Time Due to Resource Factors	Lagging	No Target Identified
Accidents and / or Damage to Property	Lagging	No Target Identified
Comments		
Reviewed by Management Team - June 2020		
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies		

Status of Actions	Comments
Not progressed	Scheduled to complete by Dec 20
Not commenced	Scheduled to complete by Dec 20
Not commenced	Scheduled to complete by Feb 21
Completed	Review identified control deficiencies
Allocation in 2020/2021 Budget to install a new system	

Result	Trend since last review?	Comments
Not rated this review		Introduce rating Sept 20
Not rated this review		Introduce rating Sept 20
Not rated this review		Introduce rating Sept 20
		Identify target by Dec 20
		Identify target by Dec 20

Business & Community Disruption	Jun 2020
<b>Risk Context</b>	
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).	
This includes; -Lack of (or inadequate) emergency response / business continuity plans. -Lack of training for specific individuals or availability of appropriate emergency response. -Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident. -Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc <i>This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT &amp; communication systems and infrastructure".</i>	

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

Key Controls	Type	Last Reviewed	Rating
Local Emergency Management Arrangements (LEMA)	Preventative	Oct 19	Adequate
Business Continuity Plan	Preventative	Mar 20	Adequate
Bushfire Risk Management Framework	Preventative	Jun 19	Effective
Facility Risk Management Plan - to be developed	Preventative		Not Rated
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Annual LEM Exercise Undertaken	Apr 20	CEO
Review Business Continuity Plan	Feb 21	CEO
Business Continuity Plan Drill to be Undertaken Annually	Jul 20	CEO / MCCS
Develop IT Disaster Recovery Plan	Dec 20	MCCS
Fire Breaks Inspected and Enforced Annually	Nov 20	MCCS
Fire Fighting Equipment Maintained and Serviced Annually	TBC	MWA
Wardens (Internal) - Training of New Wardens	Jun 20	SMT
Admin Generator Maintained and Serviced	TBC	MWA
Develop Facility Risk Management Plan	Dec 21	CEO / MCCS

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

Indicators	Type	Target
Missed LEMC Committee Meetings	Leading	Nil meetings missed
Number of Firebreak Infringements Issued	Lagging	Less than 5 per annum
LEM Annual Excerise Undertaken	Leading	1 per annum
BCP Annual Excerise Undertaken	Leading	1 per annum
Comments		
Reviewed by Management Team - June 2020		
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies		

Status of Actions	Comments
Scheduled drill deferred due to COVID-19	Drill rescheduled for 13 October 2020
Adopted March 20	BCP activited March 20 in response to COVI19
Deferred due to responding to COVID-19	
Last inspected November 2019	
Inspection completed	Confirm annual inspection date
Unable to completed due to COVID-19	Defer due date to Dec 20
Inspection completed	Confirm annual inspection date

Result	Trend since last review?	Comments
Nil	Constant	
5	Worsening	2 infrigements in 2018
Nil	Constant	Unable to undertake due to COVID-19
Nil	Constant	Unable to undertake due to COVID-19



Failure to fulfil Compliance Requirements and Regulatory) (Statutory Jun-20
<b>Risk Context</b>
<p>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 &amp; public domain legal documentation.</p> <p>It includes (amongst others) the Local Government Act, Planning &amp; Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government.</p> <p><i>It does not include Occupational Safety &amp; Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices").</i></p>

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

Key Controls	Type	Last Reviewed	Rating
Governance Management Framework	Preventative	Ongoing	Adequate
Information Manangement System	Preventative	Unknown	Adequate
Human Resource Management Framework	Preventative	Ongoing	Adequate
Adviced Monitoring (WALGA Subscriptions, Gazettes)	Preventative	Jun-20	Adequate
Governance Calendar	Preventative	Ongoing	Adequate
Council & Staff Inductions	Preventative	Feb-20	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Document Governance Framework	Jun-20	CEO / EGO
Continue Implementation of Training Program for Councillors and Staff	Ongoing	SMT / EGO
Review Councillor Induction Manual - Every 2 Years	Nov-19	EGO
Review Human Resource Management System	Ongoing	CEO / MCCS
Review Information Management System	Dec-20	MCCS
Interim Audit Finding 30 June 2020 - Code of Conduct (Minor) - Review	Sep-20	CEO
Interim Audit Finding 30 June 2020 - Purchasing & Payment Procedures (Moderate) - Address Non-Compliance	Sep-20	CEO / MCCS
Interim Audit Finding 30 June 2020 - Debtor & Credit Note Request Forms (Moderate)	Sep-20	MCCS
Interim Audit Finding 30 June 2020 - Review of LTFM & AMP (Moderate)	Dec-20	MCCS / MWA

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

Indicators	Type	Target
Financial and Performance Audit Qualifications	Lagging	Qualified Audit
Compliance Audit Return	Lagging	Completed As Per Statutory Requirements
Finanical Management System Review (Every 3 Years)	Lagging	Completed As Per Statutory Requirements
CEO Regulation 17 Review	Lagging	Completed As Per Statutory Requirements
Comments		
Reviewd by Management Team - June 2020		
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies		

Status of Actions	Comments
Progress stalled due to responding to COVID-19	Deferred due date Dec 20
Program stalled due to responding to COVID-19	Currently reviewing program
	Next review due Aug 21
Progress stalled due to responding to COVID-19	Anticipate completion in Feb 21
Progress stalled due to responding to COVID-19	Anticipate completion in Feb 21
Review C of C and state next review date	C of C reviewed to be presented to A & R Committee Jul 20
Review procedures to ensure compliant	Reviewed procedures to be presented to A & R Committee Jul 20 - procedures to be closely monitored by Management
Templates & procedures modified and actioned	Procedures to be closely monitored by Management
	Scheduled for Dec 20

Result	Trend since last review?	Comments
Qualified Audit Year Ended 30 June 2019	Improving	EoY audit scheduled Oct 21
Completed as per statutory requirements	Improving	Next due Mar 21
Completed as per statutory requirements	Improving	Next due Sept 22
Completed as per statutory requirements	Improving	Next due Dec 20

Document Management Processes			Jun-20
Risk Context			
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.			
This includes:			
-Contact lists			
-Procedural documents, personnel files, complaints			
-Applications, proposals or documents			
-Contracts			
-Forms or requests			
Potential causes include;			
Incompatible systems		Outdated record keeping practices	
Inadequate access and / or security levels		Lack of system/application knowledge	
Inadequate Storage facilities (including climate control)		High workloads and time pressures	
High Staff turnover		Standard Operating Policies not followed	
Key Controls		Type	Last Reviewed
Information Management Framework		Preventative	Dec-20
Governance Management Framework		Preventative	Ongoing
Recordkeeping Plan		Preventative	Mar-19
Overall Control Ratings:			Adequate
Actions (Treatments)		Due Date	Responsibility
Investigate Upgrades Required to Archive Room to Improve Compliance With SRO		Completed	MCCS
Refurbishment of Archive Room to Improve Compliance		Dec-20	MWA
Review Sharepoint System		Jun-21	CEO
Document Information Management Framework		Jun-20	CDO
Information Management Staff Training		Ongoing	MCCS
Review Record Keeping Plan		Jun-21	MCCS
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Compliance / Reputation	Consequence:		Moderate (3)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate
Indicators	Type	Target	
Information Management Framework	Leading	Developed and Implemented	
Archive Room Compliance	Leading	Investigated and Costed	
Archives	Leading	Recorded & Destroyed (as appropriate)	
Record Keeping Plan Completed	Leading	Compliant RKP	
Comments			
Reviewed by Management Team - June 2020			
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.			

Status of Actions	Comments
Allocation in 2020/21 Budget	Works to be completed by Dec 20
Identified potential providers	Commence review Jan 21
Program stalled due to staff changes	
Progress stalled due to responding to COVID-19	
Yet to commence	Commence review in Oct 21

Result	Trend since last review?	Comments
Not rated this review		
Not rated this review		
Not rated this review		Scehduled for Jul 20
Not rated this review		



Employment Practices			Jun-20
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		Jun-20	SMT
Implement Strategies Identified in the Workforce Plan		Ongoing	SMT
Document Human Resource Management Framework		Jun-20	SMT
Training Needs Analysis and Training Register		May-20	CEO / CSRO
Review Staff Induction Process		Completed	MCCS
Conduct Annual Drivers License Checks		Annually in Feb	MCCS
Conduct Annual Performance Reviews		Apr-20	SMT
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Compliance / Health / Reputational / Financial	Consequence:		Moderate (3)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate
	Indicators	Type	Target
Training Program (% Completed)	Leading	90% Per Annum	
Absenteeism (% of Personal and Unpaid Leave)	Lagging	Target Not Identified	
Employee Turnover (% Turnover Rate)	Lagging	Equal to or Below Industry Standard	
Performance Reviews (% Completed)	Leading	100% Per Annum	
Workers Compensation Claims	Lagging	Target Not Identified	
Comments			
Reviewed by Management Team - June 2020			
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.			

Status of Actions	Comments
Program not in place - No budget allocation	CEO to follow up with LGIS
	WP review due Apr 21
Progress stalled due to responding to COVID-19	
Progress stalled due to responding to COVID-19	Defer due date Sept 20
Creating separate induction for outside staff	Due to complete Sept 20
Completed Feb 20	Next due Feb 21
3 reviews outstanding	To be finalised by Aug 20

Result	Trend since last review?	Comments
Not rated this review		Introduce rating Dec 20
Not rated this review		Introduce rating Dec 20
Not rated this review		Introduce rating Dec 20
83% approximately	Improving	Last 3 reviews to be completed Aug 20
1	Worsening	Not finalised

Engagement Practices				Jun-20
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.				
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		Not Rated
Communication & Engagement Policy		Preventative		Adequate
Complaint Handling Process		Preventative	Unknown	Adequate
Community Satisfaction Survey		Detective		Not Rated
Customer Service Charter		Preventative	Sep-19	Adequate
Overall Control Ratings:				Adequate
Actions (Treatments)		Due Date	Responsibility	
Review and Document Complaints Handling Process		Jun-20	CEO / MCCS	
Develop a Community Engagement Policy Framework		Jun-20	SMT / CDO	
Conduct Community Satisfaction Survey		Jun-20	CEO / CDO	
Develop Process For Customer Response Requests (Snap, Send, Solve)		Completed	MCCS	
Review Customer Service Charter Annually		Apr-20	EGO	
Develop Complaint Register		Jun-20	MCCS	
Residual Risk Rating				
Consequence Category		Risk Ratings		Rating
Reputation		Consequence:		Minor (2)
		Likelihood:		Likely (4)
		Overall Risk Ratings:		Moderate
Indicators		Type	Target	
Number of Complaints From the Community Not Responded To			Target Not Indentiifed	
Community Satisfaction Survey - Overall Scorecard Result			65% Satisfaction	
Meeting Requirements of Customer Service Charter			Target Not Indentiifed	
Comments				
Reviewed by Management Team - June 2020				
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.				

Status of Actions	Comments
Progress stalled due to responding to COVID-19	
Progress stalled due to staff changeovers	Deferred to Oct 20
Progress stalled due to responding to COVID-19	Deferred to Oct 20
	Next review due Mar 21
Progress stalled due to responding to COVID-19	Deferred to Oct 20
Progress stalled due to responding to COVID-19	Deferred to Jan 20

Result	Trend since last review?	Comments
Not rated this review		Identify target by Dec 20
		Results to be included in Dec review
Not rated this review		Identify target by Dec 20

Environment Management			Jun-20
Risk Context			
Inadequate prevention, identification, enforcement and management of environmental issues.			
The scope includes; -Lack of adequate planning and management of coastal erosion issues. -Failure to identify and effectively manage contaminated sites (including groundwater usage). -Waste facilities (landfill / transfer stations). -Weed & mosquito / Vector control. -Ineffective management of water sources (reclaimed, potable) -Illegal dumping. -Illegal clearing / land use.			
Potential causes include;			
Inadequate management of landfill sites	Inadequate reporting / oversight frameworks		
Lack of understanding / knowledge	Community apathy		
Inadequate local laws / planning schemes	Differing land tenure (land occupancy or ownership conditions)		
Prolific extractive industry (sand, limestone, etc.)	Competing land use (growing population vs conservation)		
Key Controls	Type	Last Reviewed	Rating
Road Engineering Policy	Preventative		Adequate
Sewerage Management Plan	Preventative	Oct-18	Not Rated
Waste Water Management Progam	Preventative		Adequate
Contaminated Sites Register	Preventative	Nov-19	Adequate
Waste Management Plan	Preventative	Dec-20	Not Rated
Overall Control Ratings:			Adequate
Actions (Treatments)		Due Date	Responsibility
Review Waste Water Management Program		Dec-20	MWA
Develop Waste Management Plan		Jun-21	MWA
Complete Audit of Sewage System		Completed	MWA
Address Compliance of Waste Management		Ongoing	MWA
Address Compliance of Waste Water Re-Use		Jun-21	MWA
Develop Sewage Asset Management Plan		Jun-21	MWA
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Environment / Reputation / Financial	Consequence:		Moderate (3)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate
Indicators	Type	Target	
Compliant Waste Return	Lagging	100%	
Satisfactory Water Sampling For Water Re-Use	Lagging	100%	
Comments			
Reviewed by Management Team - June 2020			

Status of Actions	Comments
Not yet commenced	New MWA not likely to achieve by Dec 20; recommend deferring to Dec 21
Not yet commenced	
	New MWA to determine gaps, if any
2020/21 Budget allocation to upgrade irrigation system	Upgrade subject to external funding

Result	Trend since last review?	Comments
Not rated this review		Introduce rating Dec 20
Not rated this review		Introduce rating Dec 20

Errors, Omissions & Delays	Jun-20
<b>Risk Context</b>	
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 <i>This excludes process failures caused by inadequate / incomplete procedural documentation - refer “Inadequate Document Management Processes”.</i>	

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	Inadequate
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
Workforce Plan	Preventative	Nov-19	Adequate
Overall Control Ratings:			Adequate
Actions (Treatments)		Due Date	Responsibility
Review Code of Conduct		Jun-20	CEO / EGO
Review and Document Organisations Controls and Systems		Ongoing	CEO / MCCS
Centralise Checklists, Controls and Procedures		Dec-20	CEO / MCCS
Review Customer Service Request Process to include Snap Send Solve		Completed	MCCS

Status of Actions	Comments
To be presented to Council Jul 20	
Progressing	Introducing Altus Procurement Module
Progressing	
	Next review due Mar 21

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Compliance	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate
Indicators	Type	Target
Legal Claims	Lagging	0
Number of Complaints Regarding Errors, Omissions or Delays	Lagging	0
Referral to SAT/Ombudsman/Public Sector Commission	Lagging	0
Number of Complaints to Local Government Standards Panel	Lagging	0
External Audit Qualification	Lagging	95%
Staff Training Target Met	Leading	90%
Comments		
Reviewed by Management Team - June 2020		
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.		

Result	Trend since last review?	Comments
0	Constant	
0	Constant	
0	Constant	
0	Constant	
		Review target - unable to measure as a percentage
Not rated this review		Introduce rating Dec 20

External Theft & Fraud (Including Cyber)				Jun-20
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
Information Management System		Preventative	Unknown	Adequate
Financial Management System		Preventative	Sep-19	Adequate
Overall Control Ratings:				Adequate
Actions (Treatments)			Due Date	Responsibility
Review Access Controls to Include Key Register			Jun-20	SMT
Photographic Record of Assets			Jun-20	MWA / TWC
Implement Quarterly Schedule For Changing Passwords			Ongoing	MCCS
Review Security and Storage of Records			Dec-21	MCCS
Document Financial Management System			Ongoing	MCCS
Residual Risk Rating				
Consequence Category		Risk Ratings		Rating
Financial / Property		Consequence:		Minor (2)
		Likelihood:		Possible (3)
		Overall Risk Ratings:		Moderate
Indicators		Type	Target	
Number of Cyber Breaches		Lagging	0	
Number of Incidents of Theft or Fraud		Leading	0	
Passwords Changed Quarterly		Leading	100% Changed	
Tracking of Building and Facility Access		Leading	No Target Identified	
Comments				
Reviewed by Management Team - June 2020				
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.				

Status of Actions	Comments
Progress stalled due to responding to COVID-19	
Progress stalled due to responding to COVID-19	Introducing Altus Procurement
Secure password policy in place	Reset passwords every 90 days
Progressing	Anticipate completion Jun 21

Result	Trend since last review?	Comments
0	Constant	
0	Constant	
100%		Not previously rated
		Review indicator - no ability to measure



Management of Facilities / Venues / Events			Jun-20
Risk Context			
Failure to effectively manage the day to day operations of facilities, venues and / or events.			
This includes; -Inadequate procedures in place to manage quality or availability. -Poor crowd control -Ineffective signage -Booking issues -Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility) -Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)			
Potential causes include;			
Double bookings	Traffic congestion or vehicles blocking entry or exit		
Illegal / excessive alcohol consumption	Insufficient time between bookings for cleaning or maintenance		
Bond payments poorly managed	Difficulty accessing facilities / venues.		
Falsifying hiring agreements (alcohol on site / lower deposit)	Failed safety / chemical / health requirements		
Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)	Poor service from contractors (such as catering or cleaning)		
Key Controls	Type	Last Reviewed	Rating
Event Management Framework	Preventative	May-19	Not Rated
Building Maintenance Program	Preventative	May-19	Adequate
Facility / Venue Booking System	Preventative	May-19	Adequate
Reserves Management System	Preventative	May-19	Not Rated
Asset Management Plan	Preventative	May-19	Adequate
Statutory Public Building Compliance Program	Preventative	Jun-20	Not Rated
Overall Control Ratings:			Adequate
Actions (Treatments)	Due Date	Responsibility	
Develop Event Mangement Framework	Jun-20	CDO	
Develop Recreational Reserves Management System	Dec-20	MCCS / MWA	
Create Inspection and Maintenance Schedules for Event Equipment	Jun-20	CDO	
Undertake Community Facilities Review	Jun-20	CEO / CDO	
Public Buildings Inspected Annually for Compliance	Dec-20	MWA	
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Reputation	Consequence:		Minor (2)
	Likelihood:		Unlikely (2)
	Overall Risk Ratings:		Low
Indicators	Type	Target	
Number of Injuries / Incidents at Events	Leading	0	
Number of Injuries / Incidents at Facilities	Leading	0	
Customer Satisfaction Survey - Events & Facilities	Lagging	65% Satisfaction	
Compliance of Events and Facilities	Leading	90%	
Comments			
Reviewed by Management Team - June 2020			
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.			

Status of Actions	Comments
Progress stalled due to responding to COVID-19	Defer due date to Mar 21
Progress stalled due to responding to COVID-19	Defer due date to Dec 20
Progress stalled due to staff changeovers	Defer due date to Jun 21
Progress stalled due to responding to COVID-19	Defer due date to Feb 21
Progress stalled due to responding to COVID-19	Develop inspection schedule by Nov 21

Result	Trend since last review?	Comments
0	Constant	
0	Constant	
Not rated this review		Introduce rating Dec 20
Not rated this review		Introduce rating Dec 20



# IT or Communication Systems and Infrastructure

Jun-20

## 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		<b>Adequate</b>
IT Management Service Level Agreement	Detective	Early 2018	<b>Adequate</b>
IT Managed Service Agreement Monthly Report	Detective	Monthly	<b>Adequate</b>
IT Disaster Recovery Plan	Recovery		<b>Not Rated</b>

## Overall Control Ratings:

**Adequate**

Actions	Due Date	Responsibility
Develop IT Disaster Recovery Plan	Dec-20	MCCS
Review IT Management Service Level Agreement	Jun-20	MCCS
Document IT Infrastructure Replacement Program	Dec-20	MCCS
Install Advanced Email Protection	Jul-20	MCCS
Develop Secure Password Policy	Jun-20	MCCS
Develop Acceptable Internet Use Policy	Jun-20	MCCS

## Residual Risk Rating

Consequence Category	Risk Ratings	Rating
Service Disruption / Financial	<b>Consequence:</b>	Major (4)
	<b>Likelihood:</b>	Likely (4)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Indicators	Type	Target
Number of Cyber Breaches	Lagging	0
IT Replacement Program	Leading	On Target
Number of System Downtime	Lagging	No Target Identified
Management of System Access	Leading	Documented

## Comments

Reviewed by Management Team - June 2020

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

Status of Actions	Comments
Progress stalled due to responding to COVID-19	Defer due date to Jun 21
Progress stalled due to responding to COVID-19	Defer due date to Nov 20
Progress stalled due to responding to COVID-20	Defer due date to Jun 21
Progress stalled due to responding to COVID-19	Defer due date to Dec 20
Progress stalled due to responding to COVID-19	Defer due date to Dec 21

Result	Trend since last review?	Comments
0	Constant	
Not rated this review		Introduce rating Jun 21
		Identify target Dec 20
Not rated this review		Introduce rating Dec 20

Misconduct	Jun-20
Risk Context	
<p>Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.</p> <p>This would include instances of:</p> <ul style="list-style-type: none"> <li>-Relevant authorisations not obtained.</li> <li>-Distributing confidential information.</li> <li>-Accessing systems and / or applications without correct authority to do so.</li> <li>-Misrepresenting data in reports.</li> <li>-Theft by an employee</li> <li>-Inappropriate use of plant, equipment or machinery</li> <li>-Inappropriate use of social media.</li> <li>-Inappropriate behaviour at work.</li> <li>-Purposeful sabotage</li> </ul> <p><i>This does not include instances where it was <u>not</u> an intentional breach - refer Errors, Omissions or Delays.</i></p>	

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	Jun-19	Adequate
Staff Recrutiment Process (includes Police Clearance)	Preventative	Feb-19	Adequate
Staff Inductions	Preventative	Feb-19	Adequate
External Audits	Preventative	Dec-19	Adequate
Annual Drivers Licence Checks	Preventative	Nov-19	Adequate
Social Media Policy	Preventative	Dec-17	Adequate
Segregation of Duties (Financial)	Preventative	Ongoing	Adequate
General Financial Transactions Policy	Preventative	Jun-18	Adequate
Delegation Control - Synergy	Preventative	Ongoing	Adequate
Financial Interests Returns Declarations	Preventative	Ongoing	Adequate
Primary and Annual Returns Process	Preventative	Ongoing	Adequate
Procurement Delegation Control - Synergy	Preventative	Ongoing	Adequate
Cash Handling Policy and Procedures	Preventative	Feb-19	Adequate
Corporate Credit Card Policy	Preventative	May-19	Adequate
Delegated Authority for Procurement	Preventative	Nov-19	Adequate
Elected Member Training Plan	Preventative	Ongoing	Adequate
Audit & Risk Committee	Preventative	Nov-19	Adequate
IT Security Access Register (Profiles & Passwords)	Preventative	Monthly	Adequate
Purchasing Policy & Procurement Process	Preventative	Jun-18	Adequate
Tender Procurement Process	Preventative	Unknown	Adequate
Financial Management Systems Review	Preventative	Sep-19	Adequate
Regulation 17 Review	Preventative	Dec-19	Adequate
Code of Conduct	Preventative	Apr-17	Adequate

<b>Overall Control Ratings:</b>		<b>Adequate</b>
<b>Actions (Treatments)</b>	<b>Due Date</b>	<b>Responsibility</b>
Review and Document Organisations Controls and Systems	Dec-20	CEO / MCCS
Centralise Checklists, Controls and Procedures	Dec-20	CEO / MCCS
Review Fuel Stock Control and Process	May-20	MCCS / MWA
Present Regulation 17 Review to Audit & Risk Committee	Annually - Dec	CEO
Review Purchasing Policy & Procurement Process	May-20	MCCS
Review Social Media Policy 3.11	Mar-20	EGO
Review Code of Conduct	Jun-20	CEO / EGO
Conduct Drivers Licence Check Annually	Annually - Feb	MCCS/MWA
<b>Residual Risk Rating</b>		
<b>Consequence Category</b>	<b>Risk Ratings</b>	<b>Rating</b>
Reputation / Finance	<b>Consequence:</b>	<i>Moderate (3)</i>
	<b>Likelihood:</b>	<i>Possible (3)</i>
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>
<b>Indicators</b>	<b>Type</b>	<b>Target</b>
Audit Findings	Lagging	0
Disregarding or Manipulating Procurement Process	Leading	0
Breaches of Code of Conduct	Lagging	0
Internal & External Complaints	Lagging	0
Adherence to Internal Controls	Leading	0
<b>Comments</b>		
Reviewed by Management Team - June 2020		
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.		

Status of Actions	Comments
Progressing	Introducing Altus Procurement
Progressing	
Completed	Allocation in 2020/2021 Budget to install a new system
Completed	Defer due date to Dec 21
Presenting to A & R Committee July 20	
Social Media Policy 3.11 reviewed April 20	Introduced Council Member Communication & Use of Social Media Policy Dec 2019
Presenting to A & R Committee July 20	
Completed	

Result	Trend since last review?	Comments
Not rated this review		Indicator & target to be reviewed
Not rated this review		Indicator & target to be reviewed
0		
Not rated this review		Indicator & target to be reviewed

Project / Change Management			Jun-20
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		Not Rated
Risk Management Framework	Detective	Oct-19	Adequate
Finanical Management Framework	Preventative	Mar-17	Adequate
Overall Control Ratings:			Adequate
Actions (Treatments)		Due Date	Responsibility
Develop Project Management Methodlogy and Framework		Dec-20	MCCS
Develop Communion and Engagement Framework		Jun-20	CEO / CDO
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Financial / Reputational / Health	Consequence:		Moderate (3)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate
Indicators	Type	Target	
Minimisation of Project Variations	Lagging	90%	
Achievement of Project Deadlines / Milestones	Leading	90%	
Comments			
Reviewed by Management Team - June 2020			
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.			

Status of Actions	Comments
Not yet commenced	Likely to be deferred to Jun 21
Progress stalled due to staff changeovers	Deferred to Oct 20

Result	Trend since last review?	Comments
Not rated this review		Introduce rating Sep 20
Not rated this review		Introduce rating Sep 20

## Jun-20

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.

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 Manangement Framework	Preventative		Adequate
Governance Management Framework	Preventative		Adequate
Facility Risk Management Plan	Preventative		Not Rated
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Hazard Register	Jun-20	MWA / TWC
Complete Staff Training Register	Jun-20	SMT
Conduct Quarterly Workplace Inspections	May-20	MWA / TWC
Finalise Safe Work Method Statements (SWMS) Library	Dec-20	MWA / TWC
Assess Shire Building and Facility Safety and Security	Dec-20	MWA / TWC
Develop Isolated Worker Management Protocol	Dec-20	MWA / TWC
Re-Establish OSH Committee	May-20	MWA / TWC
Develop Emergency in Facilities Management Plan	Jun-21	CEO
Conduct Annual BCP and LEMC Drills	Jun-20	CEO
Review Contractor Inductions and Register	Jun-20	MWA / TWC

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

Indicators	Type	Target
Reporting of Safety Breaches	Leading	100%
Failed Safety Inspections	Leading	Target Not Identified
Lost Time Injuries Per Quarter	Lagging	Target Not Identified
Near Misses Per Quarter	Leading	Target Not Identified
Workers Compensation Claims Per Quarter	Leading	Target Not Identified
Safety Audit Result % (Every Three Years)	Leading	Target Not Identified
Reporting and Management of Incidents	Leading	Target Not Identified

Reviewed by Management Team - June 2020
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Status of Actions	Comments
Progress stalled due to responding to COVID-19	Defer to Dec 20
Progress stalled due to responding to COVID-19	Defer to Sept 20
Progress stalled due to responding to COVID-19	Defer to Sept 20
Progress stalled due to responding to COVID-19	Defer to Feb 21
Progress stalled due to responding to COVID-19	Defer to Feb 21
Yet to commence	
Progress stalled due to staff changeovers	Defer to Sept 20
Progress stalled due to responding to COVID-19	Date to be determined
Progress stalled due to staff changeovers	Defer to Dec 20

[illegible]

Supplier / Contract Management			Jun-20
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"><li>• Concentration issues (contracts awarded to one supplier)</li><li>• Vendor sustainability</li></ul>			
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	Jul-19	Adequate
Financial Management Framework	Preventative	Mar-17	Adequate
Access to independent Advice (WALCON Lawyers) & Peer Review	Preventative	Sep-19	Adequate
Overall Control Ratings:			Adequate
Actions (Treatments)		Due Date	Responsibility
Review Purchasing Policy		May-20	MCCS
Develop Standardised Contracts		Ongoing	CEO / MCCS
Document Financial Controls		Ongoing	MCCS
Develop Appropriate Financial Reporting Tools		Ongoing	MCCS
Develop Centralised Contract Management System		Ongoing	CEO / MCCS
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Service Interruption / Financial	Consequence:		Moderate (3)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate
Indicators	Type	Target	
Contracts Reviewed And Maintained	Leading	90%	
Number of Expired Contracts Not Yet Renewed	Lagging	90%	
Comments			
Reviewed by Management Team - June 2020			
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.			

Status of Actions	Comments
To be presented to A & R Committee Jul 20	
Standardised MOUs, Service Level Agreements, Tenancy Agreements	
Progressing	
Progressing	Introducing Altus COA, Procurement followed by Payoll
Investigating	

Result	Trend since last review?	Comments
Not rated this review		Introduce rating Dec 20
Not rated this review		Introduce rating Dec 20