



Council Policy Manual

As at 8 March 2018

Preamble

1. General

- a) When Council adopts a policy it is exercising its legislative function. It does so when required by the Local Government Act or to provide guidance to staff and the public about the way its discretionary powers will be exercised.
- b) Even though a Council has adopted a policy it may be amended or waived at any time if Council determines to do so.
- c) When policies are implemented or applied by members of staff, the Administration is exercising its executive function.
- d) Each policy identified the purpose for which the policy was adopted and a statement of Policy.

2. Changing Policies

Only Council may amend or revoke a policy.

Policies may be amended or revoked at any time but each Council policy must be reviewed at least once every three years.

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Employee Housing Policy

Policy Owner	Chief Executive Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	23 May 2017
File Reference	ORGN-1017121432-3

Objective

To provide transparency, equity and consistency in the provision of housing or housing allowance for all employees across the organisation;

To assist in ensuring the Shire of Dowerin is competitive in attracting and retaining quality employees noting that access to quality housing in rural communities such as Dowerin where local availability is scarce, housing is an important means of achieving the organisations goals.

This policy will:

- Establish the guidelines for allocation of Council provided housing for employees and cost to employees; and
 - Establish the housing allowance paid to all permanent employees who provide their own housing.
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Policy

This policy applies to all permanent (excluding temporary and casual) employees of the Shire of Dowerin.

Housing may be offered to all permanent staff, subject to and determined by the availability of Shire owned housing;

Housing will be offered as part of the remuneration package on a predominately hierarchical basis for positions that have traditionally been difficult to attract interest specifically:

- CEO;
- Finance Manager;
- Works Manager;

In exceptional circumstances the CEO may take into account requirements of the employee and/or the significance of the position for the ongoing operations of the organisation;

Leases will be subject to periodic tenancy agreements limited to the term of employment with the Shire and will be terminated upon cessation of employment with the Shire.

Due to the shortage of accommodation, the CEO will consider what is best for the strategic future of the Organisation and therefore, it is not in a position to guarantee accommodation to positions other than the above designated positions.

Shire staff will be given preference over staff from other local businesses unless an exceptional circumstance arises;

Where possible staff will have an option to apply for upgraded housing if housing becomes available. Their application will be assessed by the CEO on the following criteria;

- The Shire's circumstances and operational need;
- Suitable tenancy history;
- Demand; AND
- Any other relevant factors.

The lease fee will be set at 100% of the gross rental value of the property except where a negotiated employment contract provides otherwise.

The gross rental value will be obtained by the Shire on a biennial basis with any resulting variation applied in accordance with the terms of the lease agreement.

Rates, Water rates and Building only insurance associated with the property are to be paid by Council.

Reasonable water consumption costs will be met by the Shire to encourage tenants to maintain gardens to an acceptable standard. This will be subject to the CEO's discretion.

All other utilities consumption (such as power, gas, telephone and other charges) are to be met by the tenant.

All lease agreements are to be in accordance with the Residential Tenancies Act 1987 (WA) and all agreements are to be in writing using Form 1AA Residential Tenancy Agreement as varied from time to time;

Staff who do not satisfactorily maintain their property or breach their lease and/or Residential Tenancies Act 1987 (WA) may be evicted and have their lease terminated.

Housing Allowance

In the pursuit of salary attractiveness and equity, permanent employees who reside in privately owned or rented accommodation within the district of the Shire of Dowerin as defined by the Local Government Act WA 1995 will be paid a housing allowance in accordance with Council's annual budget. Part time employees will be paid a pro-rata allowance based on ordinary hours of work. Casual and temporary employees are not eligible for a housing allowance.

Conditions:

The housing allowance is only paid in accordance with service – that is, the housing allowance will not be paid for any period of unpaid leave.

The housing allowance is not payable when an employee's primary residence is not located within the district of the Shire of Dowerin.

Roles and Responsibilities

Chief Executive Officer

- Ensure fair and equitable remuneration elements to all employees; and
- To ensure implementation of this policy.

Senior Managers

- Ensure new employees are aware of this policy; and
- Ensure that all employees are treated equitably.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

Residential Tenancies Act 1987 (WA)
Shire of Dowerin Strategic Community Plan

Related Delegation

Nil

Review History

Financial Reserves Policy

Policy Owner	Chief Executive Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	27 June 2017
File Reference	ORGN-1017121432-11

Objective

This policy ensures:

- a. Responsible financial management of general revenue allocations for specific reserves, as well as tied contributions that have not been utilised in the year of receipt;
- b. Council sets aside and maintains funds to meet specific liabilities;
- c. There is a clear and shared understanding of the purpose of all Council reserves.

Policy

Council will consider the transfer to and from reserves as part of the annual budget process based on strategic direction as outlined in the Long Term Financial Plan, operational need and budgetary requirements.

3.1 Purpose of reserves

The purpose of reserve accounting includes:

- a. to put aside funds in the current year for capital and other purchases to be made in future years. This practice eliminates fluctuations in Council's annual budget for capital and large purchases, and provides more consistency in the level of rates required each year;
- b. to ensure responsible management of tied contributions that have not been utilised in the year of receipt.

3.2 Movement of reserves

During the annual budget process Council adopted movement of funds into and out of reserves. These transactions will be informed by the Long Term Financial Plan and this policy.

Financial reserves will be maintained in the following categories:

3.2.1 Long Service Leave Reserve

Council will maintain a reserve to cash back the cost of Long Service Leave where the leave cannot be absorbed within the annual budget. Given that Council is not expected to have to fund the full liability in any one year, this reserve should aim to maintain cash to the value of 80% of the current liability. This reserve will be maintained on an ongoing basis.

3.2.2 Plant Replacement Reserve

Council will maintain a reserve to ensure the cost plant replacement can be met as per the Plant Replacement Program. The balance of this reserve will reflect Council adopted Plant Replacement program plus a 10% contingency for unexpected, emergency maintenance that cannot be met within the annual budget. This reserve will be maintained on an ongoing basis.

3.2.3 Sewerage Asset Preservation Reserve

Council will maintain a reserve to provide for the replacement and development of sewerage and stormwater infrastructure throughout the Shire. This reserve will be funded by transferring the net amount of funding remaining from revenue (rates) after expenditure on scheme maintenance. This reserve, including the amount to be maintained in the reserve, will be informed by the Asset Management Plan for this asset. This reserve will be maintained on an ongoing basis.

3.2.4 Land and Building Reserve

Council will maintain a reserve to assist with funding the development and purchase of land and building assets. The purpose of the reserve is to allow Council to take advantage of opportunities such as grants that allow for building developments and/or opportune land sales that have a strategic value. This reserve, including the amount to be maintained in the reserve, will be informed by the Asset Management Plan for this class of assets.

3.2.5 Swimming Pool Reserve

Council currently holds unexpended State Government grant funding in this reserve. Funding in this reserve should be spent in accordance with grant funding guidelines and acquitted at which time this reserve will be dissolved and any future reserves for the swimming pool should be included in the Recreation Facilities Reserve.

3.2.4 Recreation Facilities Reserve

Council will maintain a reserve to fund future maintenance, upgrades and developments of recreation facilities, including the swimming pool. This reserve will also allow Council to take advantage of grant opportunities as they arise. This reserve, including the amount to be maintained in the reserve, will be informed by the Asset Management Plan for this class of assets.

3.2.5 Community Housing Reserve

Council will maintain a reserve to enable participation in community housing projects such as independent living units for seniors. This reserve will be funded by transferring the net amount of funding remaining from revenue (rental income) after expenditure. This reserve will be reviewed in two years when this policy is reviewed.

3.2.6 Community Bus Reserve

Council will maintain a reserve to replace the community bus as per the plant replacement program. Revenue (hire fees) will be put into this reserve.

3.2.7 Economic Development Reserve

Council will maintain a reserve to fund economic development initiatives. This reserve will allow Council to take advantage of grant funding opportunities as most grant funding programs require a co-contribution of approximately 30% to 50%. Council will consider transferring funds to this reserve based on strategic and operational requirements as part of the annual budget process.

3.2.8 Bowling Green Replacement Reserve

Council will maintain a reserve for the replacement of the Bowling Green. Council and the Bowling Club will each provide matching contributions of \$5000. This reserve limit will be capped at the replacement cost of the bowling green.

3.2.9 Tennis Court Replacement Reserve

Council will maintain a reserve for the replacement of the Bowling Green. Council and the Bowling Club will each provide matching contributions of \$5000. This reserve limit will be capped at the replacement cost of the bowling green.

Roles and Responsibilities

Chief Executive Officer

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995

Related Delegation

Chief Executive Officer

Review History

Investment Policy

Policy Owner	Chief Executive Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	27 June 2017
File Reference	ORGN-101712432-9

Objective

This Policy will ensure that investments of the Shire of Dowerin's surplus funds will include consideration of preservation of capital, liquidity and the return of investment.

The Policy will provide guidance so that investments are made in a manner that seeks to ensure security and safeguarding of the Shire's investment portfolio. The investment decisions will ensure:

- sufficient liquidity to meet all reasonably anticipated cash flow requirements; and investments achieve a market average rate of return that takes into account Council's risk tolerance.
-

Policy

Prudent Person Standard

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolios to safeguard the portfolios in accordance with this Investment Policy, and not for speculative purposes.

Ethics and Conflicts of Interest

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This policy requires officers to disclose any conflict of interest to the Chief Executive Officer or in the case of the Chief Executive Officer, to the Shire President.

Approved Investments

Funds may be placed in Authorised Deposit-taking Institutions (ADI's) being licensed banks as defined under the Banking Act 1959 (Commonwealth) or the Western Australian Treasury Corporation.

Approved investments include:

- Interest bearing deposits;
- State/Commonwealth Government Bonds
- Managed Funds with a minimum long term Standard & Poor (S&P) rating of "A" and short term rating of "A2".

Prohibited Investments

In accordance with regulation 20 of the Local Government (Financial Management) Regulations 1996 the Shire of Dowerin will not do any of the following:

- Deposit with an institution except an authorised institution (as defined in section 5 of the Bank Act 1959);
- Deposit for a fixed term of more than 3 years;
- Invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
- Invest in bonds with a term to maturity of more than 3 years;
- Invest in a foreign currency.

This investment policy prohibits any investment carried out for speculative purposes including:

- Derivative based investments;
- Principal only investments or securities that provide potentially nil or negative cash flow; and
- Stand alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind.

This policy also prohibits the use of leveraging (borrowing to invest) of an investment.

Risk Management Guidelines

Investments obtained are to comply with three key criteria relating to:

- Portfolio Credit Framework: limit overall credit exposure of the portfolio
- Counterparty Credit Framework: limit exposure to individual counterparties/institutions
- Term to Maturity Framework: limits based upon maturity of securities.

Overall Portfolio Limits

To control the credit quality on the entire portfolio, the following credit framework limits the percentage of the portfolio exposed to any particular credit rating category.

S&P Long Term Rating	S&P Short Term Rating	Direct Investment Max	Managed Funds Max
AAA	A-1+	100%	100%
AA	A-1	100%	100%
A	A-2	60%	80%

Counterparty Credit Framework

Exposure to an individual counterparty/institution will be restricted by its credit rating so that single entity exposure is limited, as detailed in the table below: Investments fixed for greater than 12 months are to be approved by Council and reviewed on a regular term and invested for no longer than 3 years.

S&P Long Term Rating	S&P Short Term Rating	Direct Investment Max	Managed Funds Max
AAA	A-1+	45%	50%
AA	A-1	35%	45%
A	A-2	20%	40%

Term to Maturity Framework

The investment portfolio is to be invested within the following maturity constraints:

Portfolio % <1 year 100% Max / 40% Min

Portfolio % >1 year <3 years 60% Max

Investment Advisor

The Shire of Dowerin does not use an investment advisor to assist in the investment decision making process. If such advice is to be sought, any advisor must be approved by Council and licensed by the Australian Securities and Investment Commission.

Measurement

The market value is to be assessed at least once a month to coincide with monthly reporting to Council.

Implementation

Funds held in investment will be subject to a monthly reconciliation process.

Any new investment or re-investment will require robust comparison of rates from at least the Shire's two banking institutes, Bendigo Bank and NAB, to ensure a rate of return most advantageous to the Shire.

Reporting and Review

A monthly report will be provided to Council in support of the monthly statement of activity. The report will detail the investment portfolio in terms of performance, percentage exposure of total portfolio, maturity date and changes in market value.

Documentary evidence must be held for each investment and details thereof maintained in an investment Register.

Certificates must be obtained from the financial institutions confirming the amounts of investments held on the Council's behalf as at 30 June each year and reconciled to the Investment Register.

reserve limit will be capped at the replacement cost of the bowling green.

Roles and Responsibilities

Chief Executive Officer

- Responsible for implementing this policy and for bringing it to Council for annual review.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995 Section 6.14

The Trustees Act 1962 (as amended) Part III Investments;

Local Government (Financial Management) Regulations 1996 (as amended) – Regulation 19, Regulation 28 and Regulation 49

Australian Accounting Standards

Related Delegation

Chief Executive Officer

Review History

Related Party Disclosures Party

Policy Owner	Chief Executive Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	12 September 2017
File Reference	ORGN-1017121432-13

Objective

The purpose of this policy is to define the parameters for Related Party Transactions and the level of disclosure and reporting required for Council to achieve compliance with the Australian Accounting Standard AASB 124 - Related Party Disclosures.

Definitions

AASB 124 means the Australian Accounting Standards Board, Related Party Disclosures Standard.

Arm's length terms – Terms between parties that are reasonable in the circumstances of the transaction that would result from:

- (a) neither party bearing the other any special duty or obligation; and
- (b) the parties being unrelated and uninfluenced by the other; and
- (c) each party having acted in its own interest.

Asset - A physical component of a facility which has value, enables a service to be provided and has an economic life of greater than 12 months.

Close members of the family of a person - are those family members who may be expected to influence, or be influenced by, that person in their dealings with the Council and include:

- (a) that person's children and spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants of that person or that person's spouse or domestic partner.

Control – Control of an entity is present when there is:

- (a) power over the entity; and
- (b) exposure or rights to variable returns from involvement with the entity; and
- (c) the ability to use power over the entity to affect the amount of returns received.

Entity can include a body corporate, a partnership or a trust, incorporated, or unincorporated group or body.

Incorporated association means an association incorporated under the *Associations Incorporation Act 2015*.

Joint Control – The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

Joint Venture – An arrangement of which two or more parties have joint control and have right to the net assets of the arrangement.

Key management personnel - as defined in Section 6.1 of this Policy.

KMP Compensation means all forms of consideration paid, payable, or provided in exchange for services provided, and may include:

- Short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free and subsidised goods or services) for current employees;
- Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
- Other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit sharing, bonuses and deferred compensation;
- Termination benefits; and
- Share-based payment.

Material (materiality) means the assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements. For the purpose of this policy, it is not considered appropriate to set either a dollar value or a percentage value to determine materiality.

Ordinary Citizen Transaction means a transaction that an ordinary citizen of the community would undertake in the ordinary course of business with Council.

Possible (Possibly) Close members of the family of a person are those family members who could be expected to influence, or be influenced by, that person in their dealings with the Council and include:

- (a) that person's brothers' and sisters';
- (b) aunts', uncles', and cousins' of that person's spouse or domestic partner;
- (c) dependants of those persons' or that person's spouse or domestic partner as stated in (b); and
- (d) that person's or that person's spouse or domestic partners', parents' and grandparents'.

Record means any record of information however recorded and includes- anything on which there is writing, a map, plan, diagram or graph, a drawing, pictorial or graphic work, photograph; or anything from which images, sounds or writings can be reproduced.

Related Party – as defined in Section 6 of this Policy.

Related Party Transaction is a transfer of resources, services or obligations between a Council and a related party, regardless of whether a price is charged.

Significant (significance) means likely to influence the decisions that users of the Council's financial statements make having regard to both the extent (value and frequency) of the transactions, and that the transactions have occurred between the Council and related party outside a public service provider/ taxpayer relationship.

Policy

Related Party relationships are a normal feature of commerce and business. For example, entities frequently carry on parts of their activities through subsidiaries, joint ventures and associates. In those circumstances, there is the possibility of the entity having the ability to affect the financial and operating policies of Council through the presence of control, joint control or significant influence.

A related Party relationship could influence the normal business operations of Council. In some instances, Council may enter into transactions with a Related Party that unrelated parties would not. For example, goods are supplied to Council on terms that might not be offered to other customers. Also, transactions between Related Parties may not be made on the same terms as between unrelated parties.

The normal business operations of Council may be affected by a Related Party relationship even if Related Party Transactions do not occur. The mere existence of the relationship may be sufficient to affect the transactions of the Council with other parties. Alternatively, one party may refrain from trading with Council because of the significant influence of another—for example, a local supplier may be instructed by its parent not to engage in supplying goods to Council. For these reasons, knowledge of Council's transactions and outstanding balances (including commitments and relationships with Related Parties) may affect assessments of Council's operations by users of financial statements, including assessments of the risks and opportunities facing the Council.

Council in complying with disclosure requirements of AASB 124, will:

- (1) Establish systems to capture and record the related party transactions and information about those transactions;
- (2) Identify key management personnel, related party relationships, related party transactions and ordinary citizen transactions;
- (3) Identify information about the related party transactions for disclosure;
- (4) Assess materiality of transactions captured;
- (5) Identify the circumstances in which disclosure of the items in (2) and (3) are required; and
- (6) Determine the disclosures to be made about those items in the General Purpose Financial Statements for the purpose of complying with AASB 124.

1. Identification of Key Management Personnel (KMP)

AASB 124 defines KMP's as *“those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity”*.

KMP's for the Council are considered to include:

- Councillors (including the Shire President);

- Chief Executive Officer; and
- The Management Team.

2. Identification of Related Parties

A person or entity is a related party of Council if any of the following apply:

- They are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- They are an associate or belong to a joint venture of which Council is part of.
- They and Council are joint ventures of the same third party.
- They are part of a joint venture of a third party and Council is an associate of the third party.
- A post-employment benefit plan for the benefit of employees of either Council or an entity related to Council.
- They are controlled or jointly controlled by *Close members of the family of a person*.
- They are identified as a *close or possibly close member of the family of a person* with significant influence over Council or a *close or possibly close member of the family of a person* who is a KMP of Council.
- They, or any member of a group of which they are a part, provide KMP services to Council.

For the purposes of this Policy, related parties of Council are:

- Entities related to Council;
- Key Management Personnel (KMP) of Council;
- Close family members of KMP;
- Possible close family members of KMP's; and
- Entities or persons that are controlled or jointly controlled by KMP, or their close family members, or their possible close family members.

3. Review of Related Parties

A review of KMP's and their related parties will be completed every 6 months. Particular events, such as a change of Councillors, Chief Executive Officer or Senior Executive Officers or a corporate restructure, will also trigger a review of Council's related parties immediately following such an event.

Council management shall implement a suitable system to identify related parties. The primary identification method of close family members and associated entities of Key Management Personnel shall be by (but not limited to) KMP self-assessment. KMP have a responsibility to identify and report any changes to their related parties as they occur.

Prior to the commencement of this policy taking effect an initial identification process will be undertaken and recorded.

Council management shall identify suitable methodology and procedures for identifying and reporting on related party transactions such that accurate data will be collated from 01 July 2016.

Identification and reporting methods shall consider:

- Transactions occurring via Council's accounting and electronic records management systems;
- Other transactions not passing through Council's electronic accounting / management systems; and
- The identification of the associated terms and conditions of the related party transactions.

If any elected member or employee believes a transaction may constitute a related party transaction they must notify the Chief Executive Officer who will, in consultation with the Manager of Finance and Corporate Services, make a determination on the matter.

4. Identification of Control or Joint Control

A person or entity is deemed to have control if they have:

- power over the entity;
- exposure, or rights, to variable returns from involvement with the entity; and
- the ability to use power over the entity to affect the amount of returns.

To jointly control, a person or entity must have contractual rights or agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

All regional councils and regional subsidiaries meet the definition of a related entity.

5. Required Disclosures and Reporting

AASB 124 states Council must disclose the following financial information in its financial statements for each financial year:

5.1. Disclosure of any related party relationship - must disclose in the annual financial statements its relationship with any related parties or subsidiaries (where applicable), whether or not there have been transactions within the relevant reporting period.

5.2. KMP Compensation Disclosures - must disclose in the annual financial statements KMP for each of the categories of compensation (as defined in the definitions of this Policy) in total.

6. Related Party Transactions Disclosures

A related party transaction is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

Related party transactions may include:

- Purchase or sale of goods;
- Purchase or sale of property and other assets;
- Rendering or receiving services;
- Leases;
- Quotations and/or tenders;
- Commitments;
- Settlements of liabilities on behalf of Council or by Council on behalf of the related party;
- Guarantees given or received
- Loans and Settlements of liabilities
- Expense recognised during the period in respect of bad debts
- Provision for doubtful debts relating to outstanding balances
- Grants and subsidy payments made to associated entities of Council
- Non-monetary transactions between Council and associated entities of Council
- Other goods and services provided by Council to associated entities of Council
- Compensation made to key management personnel
- Fees and charges charged to related parties
- Infrastructure contributions and application fees from related parties
- Purchase of materials and services from related parties

- Employee expenses for close family members of key management personnel

Council must disclose all **material** and **significant** Related Party Transactions in its annual financial statements and include the following detail:

- 6.1. The nature of the related party relationship; and
- 6.2. Relevant information about the transactions including:
 - 6.2.1. The amount of the transaction;
 - 6.2.2. The amount of outstanding balances, including commitments, and
 - Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in the settlement; and
 - Details of any guarantee given or received.
 - 6.2.3. Provision for doubtful debts related to the amount of outstanding balances; and
 - 6.2.4. The expense recognised during the period in respect of bad or doubtful debts due from related parties.

The following matters must be considered in determining the materiality and significance of any related party transactions:

- Significance of transaction in terms of size;
- Whether the transaction was carried out on non-commercial terms;
- Whether the transaction is outside normal day-to-day business operations, such as the purchase and sale of assets;
- Whether the transaction is disclosed to regulatory or supervisory authorities;
- Whether the transaction has been reported to senior management; and
- Whether the transaction was subject to Council approval.

Regard must also be given for transactions that are collectively, but not individually significant.

Related party transactions that are not considered to be material do not need to be disclosed. A key assessment on whether a transaction is material is whether knowledge of the relationship and terms and conditions could influence a user's understanding of the impact on the financial statements or influence their decisions (i.e. in their vote by Councillors). In determining materiality, Council and management will consult with the Audit Committee and external auditor as required.

Disclosures that Related Party Transactions were made on terms equivalent to those that prevail in arm's length transactions can only be made if such terms can be substantiated.

All transactions involving Related Parties will be captured and reviewed to determine materiality or otherwise of such transactions, if the transactions are Ordinary Citizen Transactions (OCTs), and to determine the significance of each of the transactions.

7. Ordinary Citizen Transaction (OCT)

Transactions with related parties of Council which are of a nature that any ordinary citizen would undertake will not be captured and reported. These transactions are not material transactions because of their nature. However, if the OCT occurs on terms and conditions that are different to those offered to the general public the transaction may become material and subsequently disclosed.

Ordinary Citizen Transactions shall include:

- Use of Council facilities, equipment and services in accordance with Council's fees, charges and policies;

- Payment of rates and charges;
- Attendance at Council functions and activities that are open to the public;
- Payment of fines and other penalties on normal terms and conditions; and
- Related party transactions occurring during the course of delivering Council's public service objectives and which occur on no different terms to that of the general public.

Amendments to transactions classified as Ordinary Citizen Transactions may be identified from time to time and this policy will be amended accordingly.

8. Review of Related Party Transactions

A review of all Related Party Transactions will be completed every 6 months.

A Related Party Disclosures Form will be completed by Councillors, the CEO and Management who were elected or employed at any time during the financial year will be completed every 6 months.

To ensure all related party transactions are captured and recorded, Council management is responsible for reviewing, if required, other sources of information held by Council, including without limitation:

- A register of interests of KMP and of persons related to the KMP;
- Minutes of Council and Committee meetings;
- Council's Contracts' Register.

Roles and Responsibilities

Chief Executive Officer

- Responsible for ensuring this policy is implemented and reviewed

Manager Finance and Corporate Services

- Responsible for the application of this policy.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

AASB 124 Related Party Disclosures
AASB 10 Consolidated Financial Statement
AASB 11 Joint Arrangements
AASB 128 Investments in Associates and Joint Ventures and;
Local Government Act 1995

Related Delegation

Chief Executive Officer

Review History

Risk Management Policy

Policy Owner	Asset Management Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	23 May 2017
File Reference	ORGN-1017121432-35

Objective

The Shire of Dowerin is committed to organisation-wide risk management principles, systems and processes that ensure consistent, efficient, and effective assessment of risk in all planning, decision making and operational processes.

Definition of “Risk”:

AS/NZS/ISO 3100:2009 defines risk as “*the effect of uncertainty on objectives.*”

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative, or a deviation from the expected. An objective may be financial, related to health and safety, or defined in other terms..

Definition of “Risk Management”:

Co-ordinated activities to direct and control an organisation with regard to risk. (ISO Guide 73)

Policy

The Shire of Dowerin considers risk management to be an essential management function in its operations. They recognise that the risk management responsibility for managing specific risks lies with the person who has the responsibility for the function, service or activity that gives rise to that risk.

Council is committed to the principles of managing risk as outlined in AS/NZS/ISO 3100:2009. The Shire of Dowerin will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the Organisation in relation to planning or executing any function, service or activity.

In particular it will be applied to:

- Strategic planning
- Expenditure of large amounts of money
- New strategies and procedures
- Managing projects
- Introducing significant change, and

- The management of sensitive issues.

Risk Management Objectives

- The achievement of Organisational Goals and Objectives.
- The ongoing health and safety of all employees at the workplace
- Ensuring public safety within the Council's jurisdiction is not compromised.
- Limited loss or damage to property and other assets.
- Limited interruption to business continuity.
- Positive public perception of Council.
- Application of Equal Opportunity principles in the workforce and the community.

Roles and Responsibilities

- Executive, managers and supervisors have the responsibility and accountability for ensuring that all staff manages risks within their own work areas. In each of these areas, risks should be anticipated and reasonable protective measures taken.
- All managers will encourage openness and honesty in the reporting and escalation of risks. All staff will be encouraged to alert management to the risks that exist within their area, without fear of recrimination.
- All staff will, after appropriate training, adopt the principles of risk management and comply with all policies, procedures and practices relating to risk management.
- All staff and employees will, as required, conduct risk assessments during the performance of their daily duties. The level of sophistication of the risk assessment will be commensurate with the scope of the task and the associated level of risk identified.
- Failure by staff to observe reasonable directions from supervisors regarding the management of risks and/or failure of staff to take reasonable care in identifying and treating risks in the workplace may result in disciplinary action.
- It is the responsibility of every department to observe and implement this policy in accordance with procedures and initiatives that are developed by management from time to time.
- Council is committed morally and financially to the concept and resourcing of risk management.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

AS/NZS/ISO 3100: 2009

Related Delegation

Review History

8 January 2008

Use of Shire Property By Employees

Policy Owner	Chief Executive Officer
Distribution	All Employees and Elected Members
Responsible Officer	Chief Executive Officer
Date Adopted	26 April 2017
File Reference	ORGN-1017121432-53

Objective

To ensure that employees utilising the Shire of Dowerin equipment outside of working hours do so with the requisite permission, understand and accept the risks and their responsibilities to care for the equipment.

Policy

The Shire of Dowerin is willing to permit employees to use equipment outside working hours subject to the provisions of this policy.

REQUEST

An employee wishing to borrow or use Shire property outside of working hours must request the use in writing to the Manager/Supervisor in charge of the equipment stating:

- the equipment required;
- the purpose; and
- duration, specifying a return date.

Employees must obtain written permission from the Chief Executive Officer or the Manager responsible for the equipment by completing the required form.

If permission is granted, it is the responsibility of that employee to coordinate with the supervisor of that equipment to avoid any disruption/negative impact on the conducting of regular business.

The Chief Executive Officer or Manager, having regard to the significance of the cost to the Shire of Dowerin, will decide on a case by case basis whether any contribution is required for consumables used e.g. electricity, paper, oil, blades and fuel.

The Manager/Supervisor is to maintain a record of the equipment removed from the Shire of Dowerin, including dates take and returned, name and signature of employee borrowing equipment and a note on condition before and after use.

Restriction on Use

Use of the Shire of Dowerin equipment is restricted to personal use only and shall not be used for personal gain or reward in connection with a business or secondary employment.

The use of any plant or equipment that the employee has not been trained or skilled in the use of is strictly prohibited.

Responsibility for Use

Persons utilising equipment will be held responsible for the loss of or damage to such items.

It is the responsibility of the borrower to ensure that the use of any equipment is done so in a responsible manner so to avoid damage or misuse of the equipment.

The Shire of Dowerin does not take any responsibility for the equipment in relation to breakdowns, faults or mishaps that may occur whilst being borrowed or used.

It is the responsibility of the borrower, to ensure that any equipment or plant is stored in a secure location when not in use and not left unattended for extended periods of time.

Where plant or equipment is required to be towed by a private vehicle, it is the responsibility of the borrower to ensure that the vehicle has the capacity to handle the additional towing load to avoid damage to the equipment. All equipment is required to be secured when transported.

Contravention of this policy may preclude the employee from any further private usage equipment and/or financial penalties for misuse or damage. In serious circumstances, breach of this policy may result in disciplinary action being taken against the individual concerned.

Some plant or equipment may emit a high amount of noise when in use, so consequently it is the responsibility of the borrower that when operating the equipment, it must be done at a responsible hour and day in accordance with Environment Health Guidelines to avoid excessive noise in residential areas.

Insurance

No personal use insurance shall be provided, therefore any damage incurred during use will be the financial and legal responsibility of the employee borrowing the equipment.

The Shire of Dowerin will not be responsible for any other insurance including public liability, personal injury insurance or home/content insurance associated with the operation or storage of the equipment whilst borrowed.

Shire of Dowerin Image

It must be acknowledged by all borrowers that the Shire of Dowerin's equipment may be clearly marked with the Shire of Dowerin's logo. Therefore when equipment is used outside business hours for personal use, it may still be considered by the general public as being a Shire activity and consequently must be used in a responsible manner.

Roles and Responsibilities

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

Bank Account Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Finance Staff
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-21

Objective

To provide guidelines for the opening and management of all bank accounts.

Policy

Where additional policy is noted, this policy must also be adhered to when undertaking the finance transaction.

Opening Bank Accounts

Any new bank accounts to be opened for the Shire must have the authorisation of Chief Executive Officer, CEO and Finance and Corporate Services Manager (FCSM).

For each new bank account opened, the SynergySoft financial system must be updated and the bank account registered by the FCSM.

Bank Account Authorisations

For monies withdrawn from any bank account, whether by cheque, EFT or other online payment method, there must be two persons authorising for each payment; including bank transfers between Shire bank accounts.

The authorised persons for bank account payments are:

Position	Name of Employee
Chief Executive Officer (CEO)	Andrea Selvey
Finance and Corporate Services Manager (FCSM)	Susan Fitchat
Assets and Works Manager (AWM)	Steven Geerdink
Finance Officer	Rhian Hathaway

Finance Officer	Emma Hardy
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Each payment made must be supported by invoice, receipt or other appropriate documentation and the authorisations must be attached to this documentation prior to payment.

Variations to Bank Account Terms and Conditions

Any variations to banking arrangements can be made or varied by Chief Executive Officer or FCSM.

FCSM is responsible for updating the SynergySoft financial system and/or bank account register with the new information.

Closing Bank Accounts

Where it is decided that a bank account is no longer necessary, the Chief Executive Officer and the Finance and Corporate Services Manager (FCSM) will authorise the closure of the bank account.

The FCSM will then be required to complete the following:

- ensure all transactions with respect to the account (including cheques drawn) have been completed;
- lodge a letter with the bank, signed by Chief Executive Officer and FCSM as authorised signatories advising of the closure of the account;
- meet the bank's requirements with respect to account closure; and
- update the SynergySoft financial system and bank account register.

Bank Account Transactions

All deposits received will be banked within two days from receipt. In exceptional circumstances when bank closure prevents this, deposits will be deposited the morning the bank re-opens.

Unallocated direct deposits of more than one month will be investigated fully to determine source of deposit. Where the source cannot be identified, the deposit will be allocated to the appropriate Trust account.

Cheques outstanding for more than twelve months will be reallocated back to the business through the SynergySoft financial system.

Where a payment stop on a cheque is required, this will be authorised by the Chief Executive Officer or FCSM.

The FCSM will be responsible for carrying out the following duties in regards to payment stop on a cheque:

- ensuring the cheque has not already been presented at the bank;

- getting authorisation to action the stop payment using appropriate forms from the bank;
 - ensuring the bank receives notification of the stop payment notice;
 - receiving confirmation of action from the bank of the stop payment; and
 - ensuring the details of the stop payment are kept in the stop payment folder.
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Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

Disposal of Property Policy

Policy Owner	Chief Executive Officer
Distribution	All Staff
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-33

Objective

To provide a clear and transparent approach to disposal of property that is less than \$20,000; or where the property that is to be disposed of is part of the purchase of other property for which the total consideration is less than \$75,000.

This policy will ensure compliance with legislative requirements, the best financial result for the Shire and operational efficiency.

Definitions

Property means local government property means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government.

Policy

The disposal of Council owned property with a market value of less than \$20,000 or where the property that is to be disposed of is part of the purchase of other property for which the total consideration is less than \$75,000 will be carried out in accordance with the following schedule:

Current Market Value of Property	Method of Disposal
\$501-\$75,000 or less per item	<ul style="list-style-type: none"> • To the highest bidder at public auction; or • To the most acceptable tender, whether or not to the highest bidder through the public tender process, or • To an external party at market value.
\$1 - \$500 per item	<ul style="list-style-type: none"> • To the highest bidder through an external bidding process for staff, except the Chief Executive Officer (CEO), whereby bids are sealed and placed in a Shire Tender Box to be opened by the CEO.

	<ul style="list-style-type: none"> Any property not purchased by staff or Councillors may be donated to a local service organisation for distribution to community groups through Expressions of Interest.
Nil value	At the direction of the Chief Executive Officer giving due consideration to the best community and environmental outcomes.

A written register is to be kept of all disposal that includes all bids received; all purchases made and all property donated to local service organisations.

The disposal of property exceeding the values describes in the above schedule will be in accordance with the requirements of the *Local Government Act 1995*.

Roles and Responsibilities

Chief Executive Officer

- Responsible for ensuring this policy is applied in fair and equitable manner.

Managers and Supervisor

- Ensure all disposals are in strict accordance with this policy and associated legislation.

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995 – S3.58

Related Delegation

Chief Executive Officer - Delegation 1.3 – April 2017 Delegations Register

Review History

Finance Authorisation Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Finance Staff
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-19

Objective

All finance transactions as noted in this policy are to be authorised by the noted authorised person prior to the transaction being undertaken.

This policy is to be read in conjunction with other specific finance policies where relevant.

Policy

Prior to any of the following finance transactions being undertaken, the authorising person noted must authorise the transaction by signing the relevant form/s.

Where additional policy is noted, this policy must also be adhered to when undertaking the finance transaction.

Finance Transaction	Authorised Person	Additional Policy
Bank Accounts <ul style="list-style-type: none"> • Municipal • Cash Maximiser • Reserve • Trust • Term Deposit 	Chief Executive Officer Finance and Corporate Services Manager Assets and Works Manager	Shire of Dowerin Bank Accounts Policy Investment Policy
Issuing Petty Cash	Finance Officer	Petty Cash Policy
Corporate Credit Card	Chief Executive Officer Finance and Corporate Services Manager Assets and Works Manager	Corporate Credit Card Policy
Authorising New Debtors	Finance and Corporate Services Manager	
Authorising New Suppliers	Chief Executive Officer Assets and Works Manager Finance and Corporate Services Manager	New Suppliers Approval & Appointment Policy
Purchasing Fuel Stock	Finance and Corporate Services Manager Assets and Works Manager	
Purchasing Assets/ Equipment	Chief Executive Officer Finance and Corporate Services	Purchasing Policy

	Manager Assets and Works Manager	
Debt Collection	Finance and Corporate Services Manager Finance Officer	Sundry Debt Collection Policy
Payment of Invoices	Finance and Corporate Services Manager Finance Officer	General Transactions Policy
EFT/BPay Receipting	Finance and Corporate Services Manager Finance Officer	General Transactions Policy

Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

Financial Management Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-17

Objective

To ensure that council officers work within set annual budget parameters.

To outline parameters for efficient and effective budget management in relation to interim overdraft conditions which prevail in the early and closing parts of each financial year.

To enable Council to efficiently administer debt reduction.

To take a conservative approach to investments, but with a focus to adding value through prudent investment of funds.

To achieve an adequate level of diversification to spread risk.

To achieve a high level of security by using recognised ratings criteria.

To have ready access to funds for day to day requirements without penalty.

To establish financial management and governance principles to be applied to general financial decision making and provide a coherent and logical framework for the long term financial management of the Shire of Dowerin

Policy

The Shire of Dowerin makes decisions in relation to financial matters in prudent manner considering transparency, accountability and equality to result in good governance. The Shire will make decisions in relation to financial management and financial governance that encompass the following principles:

- Management of financial risk prudently, having regard to economic circumstances. Examples of financial risks to be managed prudently include the level of council debt, commercial activities, community business activities, financial assets and liabilities.
- Implement spending and rating policies to promote stability and predictability.
- Fund physical assets with regard to intergenerational equity.

- Manage and maintain physical assets to achieve the maximum useful life from the initial investment.
- Ensure full, accurate and timely disclosure of financial information, unless commercial in confidence.

Budget Control

That all officers be instructed that where any account, for which they are liable to keep expenditure within budget limits, becomes overspent or will evidently become overspent, the officer concerned halt spending until a report is made to the Departmental Manager for appropriate action.

Budget Management

Owing to interim overdraft conditions which prevail in the early and closing parts of each financial year, it is Council's preference to:

1. Defer procurement of new budgeted plant items until November each year.
2. Discourage the programming of materially intensive works in the early and closing parts of each financial year.
3. To not procure fixed assets within the last fiscal month of the year unless extenuating circumstances exist.

Loan Funding

Council will consider loan funding that is prudent and within guidelines and ratios as identified by the Department of Local Government. Loan funding will be guided by those loans that are proposed in the Long Term Financial Plan. An exception to this is self-supporting loans.

Rate Setting

The Shire of Dowerin will endeavour to maintain a consistent approach to rate setting between rural and residential areas and will endeavour to ensure that increases in the value of rates levied are incrementally increased.

Reserve Funds

Cash reserves are to be established and maintained to accumulate funds for the following purposes:

- To fund future strategic initiatives and the provision of new services and facilities to future residents.
- To fund asset replacement and renewal of existing physical/built assets (including buildings, plants, roads and other infrastructure).
- To buffer against unpredictable events.
- To hold unspent grant and contributions
- To meet statutory obligations
- Other purposes as determined by Council from time to time.

Liabilities

The Shire of Dowerin will allocate an appropriate and agreed amount to provide for leave and other liabilities annually.

Borrowing

The Shire of Dowerin will exercise its borrowing power in a financially responsible and prudent way so as to promote equity amongst current and future ratepayers. In general the Shire of Dowerin will not borrow to fund operating expenditure.

Borrowing is acceptable to fund:

- Short-term peak working capital requirements (overdraft or short-term); and/or
- Transitional/bridging funding for projects or acquisitions.

The Council will consider its forecast borrowing requirements as part of its Long Term Financial Plan and Adoption of the Annual Budget.

Long Term Financial Planning

The Shire of Dowerin will prepare/update annually a long term financial plan that includes, but not limited to, the following components:

- Major underlying economic assumptions;
- Projections of operating revenues and expenses for at least ten years;
- Expected rate yield and percentage change from the previous periods;
- Major capital outlays separated into components of new and renewal;
- Variations in the net debt levels;
- Changes in the value of reserve balances;
- Sensitivity analysis (changes most likely to affect the plan).

Every two/three years, the Shire of Dowerin will include, as a component of the long term financial plan, a strategic financial section which consists of at least the following:

Asset management planning

An analysis of the impact of future changes in service levels;

An explanation of the strategic financial direction and rationale underpinning the plan;

Details of the strategic initiatives contained within the financial plan;

Strategic financial parameters and targets.

Annual Budget

The annual budget is to be developed from a base being the first year of the Council's adopted long term financial plan.

Where the annual budget results in a projected financial result in major conflict with the stated strategic direction outlined in the most recent long term financial plan, this is to be separately highlighted and explained in the annual budget.

The Council will structure its budget to achieve an outcome where operating revenue (less capital contributions) is at least sufficient to meet cash operating expenses (excluding non cash expenditure). The extent of any operating surplus will be dependent on the resources necessary to manage the renewal of assets (including infrastructure assets and business activity assets) and considering intergenerational equity issues.

Land Acquisition/Disposal

The Shire of Dowerin will regularly review all land holdings with a view to considering retention or disposal.

Regulatory Role

Where the Shire of Dowerin operates in a competitive environment while providing a regulatory or statutory role in that environment it will maintain a management structure designed to minimise the potential for conflict between these two roles and encourage transparency to maintain confidence in its regulatory independence.

Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995 – S2.7

Local Government Act 1995 – S6.0

Related Delegation

Review History

Fuel Stock Control Policy

Policy Owner	Asset and Works Manager
Distribution	Finance Team
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-31

Objective

This policy provides guidelines for monitoring and managing the amount of fuel stock within the Shire to ensure that there are suitable levels of diesel available for operations at all times.

It is the responsibility of the Assets and Works Manager (AWM) to ensure that the fuel stock control policy is adhered to by all employees.

Policy

Purchase of Stock

It is AWM's responsibility to:

- Identify fuel stock and ensure that appropriate levels are held at all times;
- Monitor all fuel stock levels and 'stock turns' (how many times stock turns over in a year);
- Regularly review sales budgets and order necessary stock in line with budgets;
- Negotiate with suppliers for best price, quality, delivery methods and returns policy;
- Order all fuel stock required;
- Maintain "preferred suppliers" list;
- Purchase of all fuel stock must be authorised by the AWM or FCSM.

All fuel stock purchases must be requested by using a purchase order and adhere to the purchasing policy.

Receiving Fuel Stock

When fuel stock is received from the supplier, it is the AWM or Leading Hand's responsibility to:

- Review delivered items to delivery docket, including quantity, quality and completeness of order;
- Match delivery docket to purchase order;

- Store the fuel stock securely and in allocated area;
- Update all fuel stock records for receipt of goods;
- Inform or AWM or FCSM of any under/over-supply of fuel stock.

Managing Stock

It is the AWM 's responsibility to:

- Identify fuel stock and ensure that appropriate levels are held at all times;
- Monitor all fuel stock levels and stock turns;
- Regularly review sales budgets and ensure that fuel stock is ordered in line with budgets;
- Monitor re-order levels and ensure orders are placed in adequate time to reduce non-availability of fuel stock;
- Ensure that all staff are aware of new supplier, price changes and procedures for accurate recording of all fuel stock movements;
- Ensure that there are adequate controls (physical and administrative) in place to minimise theft and/or waste of all stock items;
- Organise and oversee physical stock take twice a year and match records of stock take to administrative and financial records.

Roles and Responsibilities

Related Documentation

Purchasing Policy
Finance Authorisation Policy
New Supplier or Contractor Appointment Approval Policy

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

General Financial Transactions Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-15

Objective

To ensure that Council accounting records will be maintained on a full accrual basis using up to date methods of electronic data processing.

Policy

Accounting/Book Keeping

The following accounting records will be maintained:

- (1) Cash – consecutive record of cash receipts and payments;
- (2) General Journals;
- (3) General Ledger;
- (4) Subsidiary Ledger including Receivable/Payable/Rates/Assets;
- (5) Other records necessary to fully document and explain the financial transaction of Council as required to comply with the Local Government Act, 1995 (the Act) and Regulations in relation to other financially expressed obligations (for example, budgeting and annual reporting).

Subsidiary ledgers shall be reconciled with the general ledger at least monthly.

There will be adequate and appropriate supervision of employees with sufficient employee backup to ensure that accounts and ledgers are adequately maintained.

Finance and Corporate Services Manager (FCSM) to sight and review all receipt reversals, journals, reversal of rates journals and alterations to parameters of the rating system. FCSM will sign all relevant documents as evidence of sighting and approval.

Employees working within the finance department will have the capabilities and training, commensurate with their responsibilities.

Monies Received

Monies received shall be recorded by an entry for each individual transaction.

The payer shall be issued with a receipt/tax invoice upon request.

The receipt/tax invoice record shall indicate the mode of payment, i.e. cheque, cash, EFTPOS etc.

Cheques received shall, on receipt, be restrictively crossed "not negotiable".

Receipts shall be issued in numerical sequence.

Details of each receipt shall be retained for the period prescribed by the State Records Act 2000 WA.

Details of each voided or reversed receipt shall be retained for the period prescribed by the State Records Act 2000 WA.

Cash floats may be issued to a cashier for use as change for monies received.

Where possible will be opened centrally in the presence of two (2) employees and scanned directly into Sharepoint (the Shire's Record Management System).

Cheques and cash received through the mail will be forwarded to the Customer Service staff for immediate receipting and banking.

Cash received must be logged in Cheque/Cash Received Register.

Banking

Monies received by an officer or employee of Council must be paid into a Council bank account.

Monies received by or on behalf of Council must be banked as soon as practicable on or after the day of receipt.

Detailed records of Council's banking activities must be kept.

Banking shall be reconciled with receipts. Reconciliation will occur daily and reconciliations will be signed by two staff members.

Monies received will be delivered to the bank on days that the local NAB Branch is open.

In the intervening periods between banking, monies received will be deposited in the safe.

During peak rates periods, banking will be carried out as quickly as possible to ensure that cash held on the premises is limited.

Cash held on the premises overnight shall remain insured to the value of \$100,000 as per Council's insurance policy.

Cheques over \$25,000 will be banked on the day received where possible.

Petty Cash

Cash payments may be made out of a petty cash account established by Council for expense reimbursement only. Cash advances are not permitted unless authorised by the FCSM.

A cash reimbursement cannot, in respect of any particular docket or voucher, exceed \$50 (including GST) unless authorised by the FCSM.

The cash floats for petty cash purposes:

- Administration Office \$ 200
- HACC \$ 300

The petty cash account shall be reconciled at least monthly (more often if possible). FCSM will review process and signoff as evidence of review.

Approval of dockets is to be authorised in accordance with Council's Delegation Manual.

Petty cash vouchers are subject to Council's Purchasing Policy and as such require signature by an Authoriser delegated under that Policy.

Petty cash transactions shall be recorded and supported by petty cash dockets and receipts (or statutory declaration where receipts cannot be provided).

The recipient of the petty cash will be required to sign a petty cash docket and provide supporting documentation when claiming.

The recipient of cash must not be the Authorising Officer, even if the staff member has delegated authority. The recipient must have a more senior delegated officer or one of equal authority sign the petty cash form.

Receipts presented to support petty cash purchases must quote the suppliers ABN and/or be a tax invoice where appropriate.

An audit of petty cash floats will be undertaken at least annually.

All responsible officers who administer petty cash must ensure they are fully aware of their responsibilities for safeguarding petty cash and have read and understood the petty cash policy and procedures.

Receipts which do not end in round dollars will need to be rounded when reimbursed via petty cash.

Bank Accounts

Bank accounts will be operated exclusively for the purpose of conducting Council business. Those presently approved:

- (1) Chief Executive Officer (CEO)
- (2) Finance and Corporate Services Manager (FCSM)
- (3) Assets and Works Manager (AWM)
- (4) Finance Officer x 2

At least two authorised bank signatories are required to authorise disbursements from bank accounts.

All accounts will be in the name of Shire of Dowerin. New accounts can only be opened with the approval of the CEO and FCSM.

Bank reconciliation for each bank account operated by Council shall be prepared weekly. – FCSM will review reconciliations and signoff as evidence of review.

Transactional banking is presently carried out through the National Australia Bank.

Banking trends and costs will be monitored by the FCSM and this relationship will be maintained unless determined otherwise by Council resolution. – Evidence of review will be presented by way of an agenda item to the Finance Committee each quarter.

Debtors

Shire of Dowerin provides a range of services which are purchased by varying individuals and organisations. Income is received after the service is provided and a tax invoice is raised. It remains a debt to Council up to the time it is paid or written off.

Staff will complete a Debtor Invoice Request Form (DIRF) immediately an amount becomes due and payable, and forward it to the finance section.

Tax Invoices will be raised upon receipt of a DIRF.

Tax Invoices numbers will be system generated and issued in numerical sequence and meet ATO legislative requirements.

Records shall be maintained for all debtors and transactions relating thereto.

Debtors have 30 days from the date of invoice before the amount is considered “overdue”.

Debt Collection

The policy does not apply to the collection of rate or infringement related debts but extends to specific user pay services such as licences and leases on sporting clubs and hall hire.

Council will apply prudent debt management practices. Outstanding debtor balances shall be reviewed at least monthly and appropriate action initiated to recover debts.

This will include:

- (1) 30 Days - First Reminder letter
- (2) 60 days - Final Notice requesting payment within 14 days
- (3) 90 days - Debtors that fail to respond to Council will be referred to a commercial agent for further action as considered appropriate

Council must ensure that debt is managed in a way which is fair and equitable to the debtor and efficient for both parties. Council acknowledges that a debtor's financial circumstances can change. As a result, if financial difficulties are experienced or are anticipated, a debtor is encouraged to promptly initiate discussions with Council to seek alternative arrangements.

Should the debtor fail to meet the payment terms without having made contact with Council regarding difficulties, Council will invoke its standard debt recovery procedures to ensure a fair, equitable and consistent approach to all debt follow up. At all times consideration will be given to the amount overdue and the circumstances of the debtor.

Provision for Doubtful Debts

A provision for doubtful debts will be established for aged debts greater than 150 days, taking into account:

- The size and nature of the debt; and
- The debtor in question.

Aged debts less than 150 days may be provided for if the recovery is known to be unlikely.

Outstanding debtor balances shall be reviewed annually towards the end of each financial year to ensure doubtful debts are adequately provided for.

Bad Debts/Write Offs

Debts shall be written off only when all reasonable attempts at recovery have been taken and failed. Recommendation for write off shall be made by the FCSM following discussion with the section responsible for the raising of the invoice.

Debts that are considered irrecoverable, or where the cost of recovery is uneconomical, shall be written off as a bad debt.

The authority to write off such debts is delegated to the Chief Executive Officer as per the Delegations Register to the value of \$200 for any one debt. Debts of any amount greater than \$200 will be presented to Council for consideration.

Credit Cards

The Chief Executive Officer and Authorised Officers maintain Council owned credit cards.

The corporate credit card recipient must comply with the conditions of use as set out in the "Credit Card Agreement" and "Acknowledgement by Cardholders" that must be signed before the card is issued. This document details limits on usage and conditions relating to documents required to support credit card transactions.

Expenditure on credit cards will be limited to the maximum credit balances as follows:

- (1) Chief Executive Officer - \$3,000
- (2) Finance and Corporate Services Manager - \$3,000
- (3) Assets and Works Manager - \$6,000

All Credit Card Statements must be approved by the Chief Executive Officer.

The CEO Credit Card Statement must be approved by the President.

Credit card expenditure must be signed by the card holder and supported by the appropriate documentation and be submitted to the Accounts Payable Officer for reconciliation with the statement of account.

The cardholder will ensure that a satisfactory description of the goods purchased is on the sale docket/tax invoice.

In the event the cardholder is unable to produce a valid tax invoice / receipt, a statutory declaration must be submitted by the cardholder confirming that the nature of the item purchased, the item was work related expenditure and the reason a tax invoice or receipt was not provided.

The credit card cannot be used for:-

- (1) Cash withdrawals
- (2) Non Work Related Expenditure
- (3) Items of equipment that must be recorded on an asset register (unless approved by the CEO)
- (4) Internet transactions which are not on a secure web site
- (5) Membership for recreational, sporting or social clubs
- (6) Dangerous goods and hazardous substances
- (7) Foreign currency

Personal expenditure charged by a Cardholder to their Council Card will be treated as a serious breach of policy. Disciplinary action may include, but not be limited to: formal warning, administrative action in the form of card cancellation, cost recovery, termination of employment, Police report and / or criminal proceedings.

Card holders must maintain an up to date knowledge of Council's Credit (Purchase) Card Procedure and Purchasing Procedure.

The cardholder will not permit use of the card by another person except for work related expenses incurred with prior approval.

For Fringe Benefit Tax (FBT) purposes, hospitality or entertainment payments which are charged on the credit card must be accompanied by information such as the reason for function, the number of internal staff, spouse and the total number of people in attendance at the function.

Failure to provide the required information regarding hospitality or entertainment expenditure may result in the costs being treated as non work related expenses and therefore subject to FBT.

Where a credit card is lost or stolen, the cardholder must immediately report to the Bank for cancellation.

Any staff member who does not comply with the conditions of use, will have the cards withdrawn & may be subject to disciplinary action.

The cardholder must return the card should they cease to be an employee of Shire of Dowerin or when so directed by the CEO. Where the CEO ceases to be an employee, the CEO must return the card immediately to the FCSM. Employees surrendering a credit card will sign a form declaring the date and person to whom the credit card was surrendered.

It is the Cardholder's responsibility to ensure that all transactions listed on the Credit Card Statements are correct. If a cardholder does not agree with or recognise a transaction or charge on their Card, the Cardholder must investigate the transaction with the supplier and where necessary, lodge a 'Disputed Transaction Form' with Council's Bank. This must be done within 3 months of the transaction date of the disputed transaction or may be recharged to the cardholder as a personal expense.

Reconciliation of Credit Card Statements must be completed by the second week of each month. – Reconciliations will be reviewed and signed off as evidence of review by the FCSM. In the case of the FCSM, the CEO will review and sign the reconciliation.

Purchase Cards

The usage of purchase cards enables Council to procure necessary small value goods in an efficient manner.

A written request detailing the proposed cardholder, reason for the establishment of the card, card limit and manager approval must be submitted to the FCSM for approval prior to issuance of a card.

The purchase card recipient must comply with the conditions of use as set out in the "Acknowledgement by Purchase Cardholders Form" that must be signed before the card is issued.

This document details strict limits on usage, conditions relating to documents required for records maintenance purposes and authorisation requirements.

Purchase cards should replace the usage of petty cash where possible.

Purchase cards cannot be used for non-work related purchase under any circumstances.

Types of purchase cards approved for usage include, but are not limited to Bunnings Cards and Fuel Cards.

A tax invoice/receipt must be provided for each purchase.

In most instances, purchase cards will only be issued to permanent employees who have completed their probationary period. Exceptions can be authorised by the CEO.

The FCSM has the discretion to approve the issuance of purchase cards based upon:

- Number of purchase cards held within the relevant team at time of application
- Estimated frequency of usage
- Alternative suppliers who accept purchase orders
- A review of the capacity of the proposed cardholder to meet the card holder responsibilities listed in the 'Acknowledgement by Purchase Cardholders Form'.

The FCSM has the discretion to withdraw a purchase card from a Council Officer in the event the 'Acknowledgement by Purchase Cardholders Form' is breached in any manner.

Purchase card holders must notify the card provider organisation immediately in the event of a lost or stolen card.

Reconciliation of the cardholders account must be submitted to the Accounts Payable Officer within 7 working days of receipt of the account. Reconciliations will be reviewed and signed off as evidence of review by the FCSM. In the case of the FCSM, the CEO will review and sign the reconciliation.

It is the responsibility of the cardholder to return the purchase card to the FCSM in the event the card is no longer required (e.g. termination of employment). The card holder will sign a form showing the date and person to whom the card was surrendered.

Accounts for Payment and Disbursements

All accounts for payment shall be certified by an Authorised Officer as to:

- (1) The receipt of the goods and services being in accordance with the relevant official purchase order;
- (2) The prices charged being fair and reasonable;
- (3) The calculations and additions being correct;
- (4) The allocation of the payment to the correct ledger account

Authorisation of payments/disbursements is to be in accordance with Council Purchasing Policy and/or Council's Delegations Manual. All authorising officers will sign a form showing that they have reviewed the payments/disbursements.

An Elected Member is entitled, at any reasonable time, to inspect the record of accounts paid or payable.

A payment on behalf of Council must be made by Electronic Funds Transfer (EFT), Direct Debit or cheque drawn on Council's bank. All disbursements shall be authorised by any two (2) of the following:

- (1) Chief Executive Officer
- (2) Finance and Corporate Services Manager
- (3) Assets and Works Manager
- (4) Finance Officer x 2

Cheques shall be on Council stationery, pre-numbered and issued in numerical sequence. Unused cheques shall be stored securely by the Accounts Payable Officer who shall maintain an up to date register. This register is required to be sighted and approved by the FCSM on a monthly basis. FCSM will sign all relevant documents as evidence of sighting and approval.

Documentation regarding disbursements shall be retained for the period set down prescribed by the State Records Act 2000 WA.

Fringe Benefits Tax

Fringe Benefits Tax (FBT) is paid on benefits in place of, or in addition to, salary or wages of employees.

Fringe benefits provided are also required to be reported on employee's annual PAYG payment summaries. As the FBT year is not aligned with the financial year, the benefits reported on payment summaries relate to the preceding FBT year, which runs from 1st April to 31st March.

Council will comply with FBT legislative requirements.

Goods and Services Tax

The Goods and Services Tax (GST) is a broad-based consumption tax of 10 per cent on most supplies of goods and services consumed in Australia.

Council's ABN is 35 9399 77194.

Shire of Dowerin is a registered organisation for the purposes of GST, therefore GST is payable on goods and services Council sells or supplies to others in the course of business. These supplies are called taxable supplies.

There are other types of supplies where GST does not have to be included in the price. These are called input taxed supplies and GST-free supplies. The Shire of Dowerin will keep a schedule of Fees and Charges and their relevant GST applicability which is reviewed yearly.

Council will only deal with suppliers who have an Australian Business Number (ABN) or suppliers who are prepared to sign a "Statement by Supplier" tax declaration. A register will be kept of all suppliers who have signed this declaration.

All invoices for Council supplies exceeding \$82.50 and which attract GST must be complying Tax Invoices.

Monthly remittances of GST received and paid will be submitted on Council's Business Activity Statement (BAS).

Amounts will be netted off against other tax office liabilities/receivable such as PAYG/Fuel Tax Credits and Fringe Benefits Tax.

The BAS is used by Council to report its GST related obligations and will be submitted by the 21st day of each month.

Auditor Policy

The Audit Committee is responsible for monitoring the performance of Council's Auditor and making recommendations to Council as required regarding the appointment or termination of the Auditor. The Audit Committee's Terms of Reference provide detail on how the Audit Committee is required to carry out this responsibility.

Annual Budget/Corporate Business Plan

Council will adopt an Annual Budget from 1 June and before 31 August for the ensuing financial year. The budget will deal with each activity on a separate basis and must comply with the standards and principles prescribed by regulations under the Local Government Act, 1995.

As part of the budget process Council will prepare a Corporate Business Plan which will address the activities Council intends to undertake in the ensuing year to achieve its objectives and the key performance indicators that Council will use to assess its performance against its objectives.

The following budget principles will underpin the budget development:

- (1) Honest & Accountable - with a framework of reporting that is open and transparent;
- (2) Strategic Approach - to the delivery of Council services within Council's strategic priorities;
- (3) Forward Financial Planning - with long term financial plans of a minimum of ten years to ensure sustainability of operations and careful consideration of the impact on Council's key strategic financial indicators;
- (4) Realistic Budgeting - based on best available information at the time of budget preparation;
- (5) Meet Long Term Liabilities - and ensure appropriate funding for infrastructure provisions;
- (6) Affordable Rates - balanced against meeting Council objectives and the community's ability to pay with a focus on reducing the reliance on residential rates where possible;
- (7) Avoid Cost Shifting - from other levels of government;
- (8) New Initiatives - fully costed and evaluated in terms of meeting Council's strategic priorities;
- (9) Asset Sales and Debt - will ensure the operations do not rely on asset sales to fund core services. Debt will be used as a strategic tool to fund infrastructure needs;
- (10) Financial Control - to minimise Council's exposure to risk;
- (11) Cognisance of financial ratios that measure financial sustainability.

The budget performance will be reviewed each year by the FCSM as per Section 7 of the Local Government (Financial Management) Regulations 1996.

The FCSM will present to Council, a report that compares budgeted performance to actual performance with explanations for significant budget variances.

Council is solely responsible for approving any change to Council's budget.

The Council will consider Budget Carry Overs at the Mid-Year Budget Review to ensure their consideration for inclusion in the Original Budget for the following year.

Payroll

Records will be maintained in respect all employees of Council showing:

- (1) Hours worked and rate of pay
- (2) Gross salary or wages
- (3) Tax and details of all other payments and deductions
- (4) Sick, annual, long service and other leave available and taken
- (5) Allocation of time worked on jobs
- (6) Superannuation deductions
- (7) Salary Sacrifice/Packaging

Salaries and wages will be paid on the basis of hours of attendance recorded on an approved time sheet, except for employees on “no fixed hours” contracts.

Time sheets will be submitted fortnightly by the employee to the Payroll Officer and a copy to their immediate supervisor for authorisation (unless agreed otherwise).

All claims for overtime must be authorised by the relevant manager.

Hours of work, time in lieu etc. will be paid in accordance with Shire of Dowerin Policy.

All annual leave and long service leave must be applied for in writing by employees and authorised by their supervisor prior to commencement of leave.

All sick leave must be authorised by the relevant supervisor as soon as practical after the period of absence, and will be paid in accordance with Shire of Dowerin Policy and the relevant Award.

Additional hours resulting in the accrual of time in lieu or payment of overtime must be approved by the relevant Manager prior to undertaking the additional hours.

A responsible officer shall certify the pay sheets for payments of salaries and wages for each period in the following manner:

- (1) I certify that:
 - (a) The persons named on these pay sheets were actually and bona fide employed for the period shown.
 - (b) The rates of pay are correct.
 - (c) The additions and calculations have been checked.

Unclaimed or unpaid salaries or wages will be held in Council’s general operating bank account.

Council may make payments of cash advances against salaries or wages earned but unpaid. No advance shall exceed the amount of salary or wage earned in the next pay period and the advance shall be reimbursed on the next date on which salaries and wages are paid. Any such payment is to be approved by the Chief Executive Officer in writing to the Payroll Officer.

Payroll deductions on behalf of employees will be limited to:

- (1) Taxation liabilities;
 - (2) Superannuation liabilities;
 - (3) Union Fees;
 - (4) Child Support Agency;
 - (5) Registered Banking Institutions;
 - (6) Staff Social Events and Clubs (eg. Christmas Dinner, Staff Social Club);
 - (7) Corporate Wardrobe Deduction;
 - (8) Council Rates Deductions (where employees are ratepayers in Council area).
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Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

New Supplier Approval & Appointment Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Finance Team
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-29

Objective

To provide guidelines and parameters for the approval and appointment of new suppliers.

Policy

All new suppliers or contractors to the business must be reviewed and accepted in accordance with this policy to ensure that the supplier service is aligned with Council objectives.

Choosing a New Supplier or Contractor

For each new supplier or contractor the following information table must be completed prior to agreeing to services:

Supplier or Contractor Selection Background Information	
Business Name of Supplier or Contractor	
ABN or ACN	
Location of Supplier or Contractor	
Products/Services provided by supplier or contractor (Attach a list if necessary)	
Name of business contact	

For each new supplier or contractor being considered the following checklist must be completed:

Supplier or Contractor Selection Review	
Is the supplier or contractor WALGA approved?	
Is the supplier or contractor pricing	

competitive? Attach list to this checklist	
What are the payment terms for this supplier or contractor?	
Does the supplier or contractor provide warranties, guarantees etc.?	
Are the suppliers or contractors knowledgeable of the products/ services and industry?	
Is there an alternative to this supplier or contractor, has the alternative supplier or contractor been considered?	

Appointment of Supplier or Contractor

The appointment of a new supplier will be authorised by Finance and Corporate Services Manager (FCSM).

All relevant details of the supplier will be entered into the financial system by Finance Officer once approval is obtained from FCSM.

FCSM will review information entered into the financial system and independently verify the bank account or other payment details of the supplier to ensure payments made are to the correct supplier

Supplier or Contractor Payment Terms

All purchases from suppliers must be supported by a purchase order – refer to the Purchasing and Stock Control policy

Payment terms for all suppliers must be reviewed by Finance Officer annually.

All supplier payment terms must be a minimum of fourteen days.

Any variation to the above must be authorised by FCSM.

All supplier payments are to be reviewed every quarter to ensure that payment terms are adhered to. For payments made to any suppliers earlier or later than the agreed terms, Finance Officer will prepare a report that details the reasons why payment terms have not been adhered to.

This report will be reviewed and authorised by FCSM.

Additional Policies for Suppliers or Contractors

Purchasing Policy

Fuel Stock Control Policy

Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

Petty Cash Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Finance Team
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-23

Objective

Petty cash should be used to pay for small business expenses up to \$200 where payments through accounts payable or credit card are not justified or appropriate.

Policy

Issuing Petty Cash

Petty cash vouchers must be completed before any cash is taken from the petty cash float.

Only up to \$200 can be disbursed at any one time.

All petty cash vouchers issued must be approved by Finance Officer or Finance and Corporate Services Manager (FCSM).

Once the petty cash is spent, a receipt or invoice should be attached to the voucher and returned to petty cash with any balance of monies unspent

All completed vouchers must have the following details included:

- Issue date of voucher;
- Name of person who issued the voucher;
- Amount of monies disbursed;
- Details of expense;
- Invoice or receipt; and
- Signature of approval person.

Reconciling Petty Cash

Petty cash float is to be reconciled at least monthly. This is the responsibility of the Finance Officer. The FCSM will review and sign off on the reconciliation.

All petty cash expenditure must be entered into the financial system once the petty cash has been reconciled.

The balance of monies and vouchers must equal the petty cash float amount before reimbursement can be made.

Reimbursement of petty cash will be authorised by Finance Officer or FCSM. To ensure a separation of duties, the two Finance Officers will carry out different tasks. That is the same Finance Officer cannot approve purchases, complete reconciliations and approve cash reimbursements. These duties will be shared by the two Finance Officers, with a different Finance Officer carrying out different tasks. All processes will also include an independent review and sign off by the FCSM.

Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

Sundry Debt Collection Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	Finance Team
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-25

Objective

- To ensure all debts owed to Council are not paid by the due date are followed up and recovered within specified time frames.
- To establish the procedures to be followed when a debt becomes overdue.

Policy

Sundry Debts

Council undertakes to issue GST compliant tax invoices as soon as practicable following the debt being realised. Finance staff will ensure that invoices are correctly addressed and contain sufficient information for the debtor to understand the charge and due date.

Payment terms default to Local Government Terms, i.e. payment due 30 days after the end of the month of the date of invoice. Any exceptions are documented in debtor specific agreements.

Interest charges are applied to outstanding invoices at the end of the month following the due date. Interest is charged at the rate set by Council on a yearly basis and detailed in the schedule of fees and charges. Interest shall be applied on all overdue sundry debts unless otherwise authorised.

Council will not commence legal action without taking all reasonable steps to establish a payment arrangement or negotiate settlement of outstanding debt.

The Council has provided a delegation to the CEO to enter into arrangements with debtors or extended payment plans.

Outstanding Sundry Debts (excluding Rates and Service Charges)

1 – 30 Days Past Due

Courtesy call to debtor to ensure invoice has been received and to remind them that the debt is still outstanding.

31 – 60 Days Past Due

Letter to debtor advising them formally that the outstanding amount is still outstanding and that legal action may be taken without further notice.

>61 Days Past Due

The debt may be referred to Council's Collection Agency for action. Should the debt be connected with an abatement notice the debt may be transferred to the property rates as allowed under Section 201 (5) of the Local Government Act 1995.

Bad Debts (Sundry Debtors)

Bad debts can only be written off in accordance with Section 76 of the Local Government Act 1995.

Recommendations for the write off of a bad debt will be made to the CEO following discussion the department responsible for raising the debt. The CEO has delegated authority to write off any sundry debtor bad debt to the amount of \$200.

In all cases before a debt is written off staff are to ensure that all reasonable attempts have been made to recover the debt and there are no reasonable prospects of recovering the debt or determine that the costs of recovery are likely to equal or exceed the amount to be recovered.

Bad debts over the amount of \$200 will be referred to Council for a decision. A report will also be provided to Council listing details of any bad debts written off.

Rates and Service charges

Payment of rates and service charges is dealt with Local Government Act and Regulations.

The Chief Executive Officer is to take necessary and appropriate measures to recover outstanding rates and service charges under Delegated Authority (Delegation 2.1).

Action	Timing	Action to be taken	Authority Level
1	15 days from due date	Final notice advising ratepayer of the overdue account and warning that matter will be referred to the Shire's debt collection agency.	Finance and Corporate Services Manager
2	30 days from due date	Phone call or email to ratepayer advising them the matter is due to be referred to the Shire's debt collection agency.	Chief Executive Officer or delegate
3	45 days from due date	Appropriate action in accordance with s6.54-6.75 of the Local Government Act 1995 – Recovery of overdue account including referral to Council's debt collection agency.	Chief Executive Officer

Payment Arrangements- Rates and Service Charges

As a general rule, Council will not accept periodic payment or special arrangement except in exceptional circumstances (like debtor is in financial hardships). Where special payment arrangement is made, it has to be authorised and approved by Chief Executive Officer. Once an agreement is committed, no further recovery action is required; however, in the event that agreement is not honoured, the matter will be referred to the Shire's debt collection agency. Where recovery of the amount is unlikely to happen (like debtor is in liquidation), the Chief Executive Officer may agree to terms such as partial payment.

Debts Write Off – Rates and Service Charges

Amount deemed uncollectible up to \$100, write off will be granted by Chief Executive Officer. Amount deemed uncollectible above \$100 must be referred to Council and may be written off by a Council decision.

Reporting

The Chief Executive Officer is required to submit on a monthly basis to the Council, a report detailing debts owed to the Shire, and which may include action taken or recommended to be taken in relation to recalcitrant debtors or where recovery action to date has been unsuccessful and requires escalation.

Guidelines

All requests outside the scope of this policy are to be referred to Council.

All bad debts written off will be in accordance with Section 76 of the Local Government Act 1995.

Roles and Responsibilities**Related Documentation****Related Legislation/Local Law/Policy/Procedure**

Local Government Act 1995. S76, S201(5), S76

Related Delegation

Review History

Elected Member's Fees, Allowances, Reimbursements and Benefits Policy

Policy Owner	Governance and Organisational Development Coordinator
Distribution	Management Team Finance Team
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-27

Objective

- To clearly outline the support and allowances available to the Shire's Elected Members' within the provisions of the Local Government Act 1995 to cover any out of pocket expenses that are incurred in carrying out their function as an Elected Member.
- To establish guidelines in respect to Elected Members' participation in conferences and training.

Policy

Allowances

Elected Member meeting attendance fees and the Shire president's local government allowance are set each year as part of Council's annual budget process. Allowances and fees are to be paid in two instalments in June and December.

- Allowances and fees are to be raised annually by the cost of inflation (the total remuneration in not to exceed the amount set by the Local Government Act 1995):

Allowance in lieu of reimbursement of telephone expenses

All expenses that have been approved for reimbursement under Regulation 32 may be paid as an annual allowance to Council members in lieu of reimbursement under section 5.99A of the Act and Regulation 34A.

Allowance in lieu of reimbursement of information technology expenses

All expenses that have been approved for reimbursement under Regulation 32 may be paid as an annual allowance to Council members in lieu of reimbursement, under section 5.99A of the Act and Regulation 34AA.

Reimbursements for travelling expenses

It is noted that under section 5.98(2)(a) and Regulations 31(1)(b) and 31(4), an Elected Member who incurs travel expenses because of the member's attendance at a Council meeting or meeting of a committee of which he or she is a member, is entitled to be reimbursed.

The expenses shall be paid only on receipt of a formal claim and shall be calculated on the number of kilometres between the President/Elected Member's principal place of residence or work within the Shire to the meeting venue and back.

All claims are to be entered onto the Shire's register and emailed to the Chief Executive Officer at the end of each quarter (as listed above).

Professional Development and Conferences

To enable Elected Members to develop and maintain skills and knowledge relevant to their role as representatives of the Shire training and professional development is encouraged and will be financially supported in accordance with the annual budget allocation. Opportunities for Elected Members training and Professional Development will be selected by a decision of Council.

Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

Safety Bonus Scheme Policy

Policy Owner	Chief Executive Officer
Distribution	Management Team
Responsible Officer	Chief Executive Officer
Date Adopted	26 April 2017
File Reference	ORGN-1017121432-27

Objective

The Shire of Dowerin considers its employees to be its most valuable assets and this policy aims to provide a clear, transparent and equitable system to assist in the teamwork implementation of safety processes and procedures, as far as reasonably practical, to ensure a working environment that is safe and without risk to the health of its employees.

Policy

To support a culture of safety and health, the Shire of Dowerin will commit to providing a Monthly Safety Bonus Scheme. The scheme offers a monthly bonus payment of \$50.00 to all outside staff, subject to the following eligibility criteria being satisfied:

Eligibility: Success Criteria

The Safety Bonus Scheme is payable in response to a calendar month that is free from:

- Personal injury;
- Workplace accidents that result in lost time injuries;
- Avoidable damage to machinery;
- Avoidable damage to vehicles; and
- Where all required OSH documentation has been completed to a satisfactory standard as per Supervisor's direction (including but not limited to Risk assessments, SWIMS, Take 5s, Pre-start checklists).

This bonus is part of a suite of initiatives that aims to improve safety of staff and adherence to OSH requirements by outside staff that includes:

- Inclusion of OSH as a formal requirement within Position Descriptions; OSH Training for all staff;
- Adherence to OSH requirements as part of the annual formal performance review process;
- Monthly tool box meetings;
- A formal OSH Committee;
- Ongoing review of OSH policies and procedures.

If any employee is found to be in breach of the Incident Reporting Requirements specified in this policy, in order to receive payment of this Safety Bonus, they will be subject to disciplinary action.

Roles and Responsibilities**Chief Executive Officer**

To ensure equitable and transparent application of this policy.

Assets and Works Manager

To ensure all outside staff are aware of this policy and understand its implications; and
To monitor and access adherence to policy requirements

Employees

To ensure they comply with the requirements of this policy.

Related Documentation

9.4. Occupational Safety and Health Key Performance Indicators

Related Legislation/Local Law/Policy/Procedure

Occupational Safety and Health Act 1984 (specifically Part III, Section 19)

Related Delegation

Review History

Road Network Supplies from Landowners in Exchange for Work Policy

Policy Owner	Chief Executive Officer
Distribution	All Employees
Responsible Officer	Chief Executive Officer
Date Adopted	17 April 2017
File Reference	ORGN-1017121432-62

Objective

To recognise the mutual benefit of entering into agreements with rural landowners to assist in the maintenance and construction of the rural road network through the supply of road base materials including gravel and sand, and make sure that such arrangements are transparent and comply with the Shire's obligations under sections 3.21 and 3.22 of the Local Government Act 1995

Background

Council has for many years had informal arrangements with some landowners in rural areas of the Region with respect to the following:

- Extracting gravel or sand from the property for road maintenance/construction purposes;
- Parking major plant overnight for efficiency and security reasons.

As a gesture of goodwill, Council usually carries out some road works or other earthworks within the landowner's property.

Policy

In circumstances where a property owner makes road base material including gravel or sand available to Council, Council will prepare a formal agreement. In exchange for the road base materials, the Shire of Dowerin may, as a gesture of goodwill, carry out road works or earthworks within the landowner's property only to the extent of providing commensurate compensation in accordance with s.3.22 of the Local Government Act 1995.

The value of compensating road / earth works provided by the Shire to a property owner will be calculated on the basis of \$1.00 per each m³ of material extracted from the private property to facilitate Shire works. This value cannot be converted to a cash payment.

The works to be carried out within the landowner's property will be negotiated at the time of making the formal agreement. The works to be completed will be commensurate to the quantum of roadwork material obtained and will be carried out within 12 months of

the agreement being reached, unless a an additional 12 months is agreed in writing between both parties.

Any arrangements for work/maintenance/repairs on the property as a result of the gravel extraction process will be covered in the formal agreement. Any agreement will be in writing signed by the Chief Executive Officer or the Works Manager.

Roles and Responsibilities

Chief Executive Officer

To ensure equitable and transparent application of this policy.

Asset and Works Manager

To ensure appropriate communication of this policy to all relevant stakeholders prior to entering into agreements.

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995

Related Delegation

Review History

Corporate Credit Card Policy

Policy Owner	Finance and Corporate Services Manager
Distribution	All Employees, Elected Members , Public
Responsible Officer	Chief Executive Officer
Date Adopted	28 March 2017
File Reference	ORGN-1017121432-64

Objective

To regulate the use of Shire of Dowerin Corporate Credit Cards held by Council employees.

Policy

This policy applies to all officers issued with a corporate credit card. It documents the responsibilities attached to the issue and acceptable use of these cards.

General

Credit Cards assist in achieving efficiencies in the purchasing and payment process as:

- They reduce the steps required to process and pay for a purchase.
- Credit Cards are a more flexible payment tool in order to enhance daily purchasing processes and reduce administrative costs.

These advantages result in prompt payment of suppliers, reduction in paperwork, improved cash management and greater convenience.

Authorised Use and Limits

Shire of Dowerin Corporate Credit Cards are to be used only in pursuit of official Council business.

Corporate Credit Cards may be issued to the Chief Executive Officer, Assets and Works Manager and Finance and Corporate Services Manager.

Council must approve the use of a credit card to the Chief Executive Officer, Assets and Works Manager and Finance and Corporate Services Manager and any changes to their credit card limit.

The *Local Government Act 1995* does not allow for the issue of Corporate Credit Cards to elected members. There are no provisions within the Act which allow an elected member to incur a debt, as would be the case with a credit card.

Financial Institution

The Shire's Corporate Credit Cards are to be issued by its financial institution.

Purchasing and use of corporate credit cards

Corporate Credit Cards are only be used for purchasing goods and services on behalf of the Shire which is authorised in the current budget. Cardholders must follow the Shire of Dowerin Purchasing Policy. Personal expenditure is prohibited. Corporate Credit Cards are not be used for cash withdrawals.

Where the purchase has been made via facsimile, telephone, or over the internet an invoice or receipt is required in all circumstances and must contain details of the purchase.

For Fringe Benefits Tax purposes, any expenditure for entertainment must include the number of people who were in attendance and the full names of any Shire staff.

Payments

The Financial Provider of the credit card will supply the Shire with a statement of account each month. The statement will be provided by the Accounts Officer to the respective cardholder for certification and the supply of receipts and tax invoices in support of the transactions. All paperwork must be returned to Accounts Officer within 7 days of receiving the statement.

Once the cardholder has returned the statement, it must be signed by the Finance and Corporate Services Manager or in the case of the Finance and Corporate Services Manager, the CEO. The Shire President will be required to authorise and sign the Chief Executive Officer's statement.

A credit card transaction slip is not acceptable to support the claim.

All invoices/receipts must include the suppliers ABN, amount and whether GST applies, and a brief description of goods and services purchased.

Stolen or lost credit card

In the event that the cardholder loses or misplaces their credit card they will need to report this to the issuing financial institution by telephone. Written notification must also be forwarded to the Finance and Corporate Services Manager or CEO.

Misuse of Corporate Credit Cards

Cards which show unreasonable, excessive or unauthorised expenditure will be reported to the Chief Executive Officer and will be subject to audit and may result in the withdrawal of the card from the officer.

Reward/Bonus Points

Where the corporate credit cards carry rewards or bonus points, under no circumstances are rewards or bonus points to be redeemed for an officer's private benefit. These rewards or points will be accumulated in the name of the Shire of Dowerin. The Chief Executive Officer will decide how these points are to be utilised.

Return of cards

In the event that a cardholder ceases employment, takes an extended period of leave, or they move to a position which does not require the use of a Corporate Credit Card, the cardholder must notify the Finance and Corporate Services Manager or CEO two weeks before the date to arrange cancellation of use and to ensure all receipts and their account has been settled.

All surrendered Corporate Credit Cards must be returned to the Manager of Finance and Corporate Services or CEO who will make arrangements for the destruction of the card.

Roles and Responsibilities

Related Documentation

Shire of Dowerin Procedure Manual

Related Legislation/Local Law/Policy/Procedure

The use of Corporate Credit Cards is not specifically mentioned in the *Local Government Act 1995*. However the impacts of the use and control of corporate credit cards are related to the following sections of the *Local Government Act 1995*

- *Section 6.5(a)* requires the CEO to ensure that there are kept, in accordance with regulations, proper accounts and records of the transactions and affairs of the local government.
- *Local Government (Financial Management) Regulations 1996 – Regulation 11(1)(a)* requires local governments to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained.

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Related Delegation

Review History

Adopted 17 November 2015

Residential and Commercial Standard Crossing (Crossover) Policy

Policy Owner	Asset and Works Manager
Distribution	All Employees, Elected Members , Public
Responsible Officer	Chief Executive Officer
Date Adopted	28 March 2017
File Reference	ORGN-1017121432-66

Objective

The objectives of this Policy are to ensure transparency, equity and consistency in the provision of 'standard crossing' (or cross over as they are usually called) on private residential and commercial properties in the Shire of Dowerin and sets out what constitutes a cross over from the paved portion of a road to a property boundary for use by vehicles.

Policy

This policy applies to all officers involved in dealing with applications for cross over.

Definition: A standard cross over comprises either:

- a. A minimum of 100 mm reinforced concrete over a compacted sub-base; or
- b. A minimum of 50 mm thick brick pavers; or
- c. As approved by Council.

Residential and Commercial properties as defined under Local Scheme Zones in the Shire of Dowerin (Scheme 2) are subject to these policy conditions.

This policy does not apply to Industrial Properties as defined under Local Scheme Zones in the Shire of Dowerin (Scheme 2).

A cross over must be built from the paved portion of a road or kerb to the front boundary line and tied in or made contiguous with abutting structures (kerbs, footpaths and driveways).

The minimum width of the standard cross over shall be 3.0 meters from residences, 4.0 meters for commercial.

The Shire of Dowerin will contribute to one crossing per property only.

Where the ratepayer elects to construct a crossover, the Shire's contribution shall not exceed 50% of the cost of the crossover as defined in this policy and as per Council adopted Fees and Charges Schedule of its annual budget.

The square metres calculated shall be the length (from the road kerb to the property line) multiplied by the nominal width. The applicant must produce documents stating the full cost of the crossing.

Roles and Responsibilities

Chief Executive Officer

The CEO 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./

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Regulation 15 of the Local Government (Uniform Local Provisions) Regulations 1996, and Clauses 2.4 and 2.5 of the Shire of Dowerin Activities on Thoroughfares Local Law relate to temporary crossovres, and removal of crossovers.

Related Delegation

Review History

Purchasing Policy

Policy Owner	Manager Finance and Corporate Services
Distribution	All Employees, Elected Members , Public
Responsible Officer	Chief Executive Officer
Date Adopted	28 March 2017
File Reference	ORGN-1017121432-68

Objective

The objectives of this Policy are to ensure that all purchasing activities:

- demonstrate that best value for money is attained for the Shire of Dowerin;
 - are compliant with relevant legislations, including the Act and Regulations;
 - are recorded in compliance with the State Records Act 2000 and associated records management practices and procedures of the Shire of Dowerin;
 - mitigate probity risk, by establishing consistent and demonstrated processes that promotes openness, transparency, fairness and equity to all potential suppliers;
 - ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and
 - 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.

Ethis & Integrity/Code of Conduct

All officers and 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 officers and 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:

- 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;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Dowerin's policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential

- suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
 - 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
- providing opportunities for businesses within the Shire of Dowerin's boundaries to be given the opportunity to quote for providing goods and services wherever possible.

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 are within the officer's area of activity.

Position	Amount
Chief Executive Officer	Unlimited
Assets and Works Manager	\$50,000
Finance and Corporate Services	\$50,000
Coordinator Community and Economic Development	\$1000
Coordinator Governance and Organisational Development	\$1000
Administration Staff	\$500
Parks and Gardens	\$500

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; or 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. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a 10% 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

Purchase Value Threshold	Purchasing Requirement
Up to \$5,000	Purchase directly from a supplier using a Purchasing or Corporate Credit Card issued by the Shire of Dowerin, or obtain at least one (1) oral or written quotation from a suitable supplier, either from:
	<ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Dowerin; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or • from the open market.
Over \$5,000 and up to \$50,000	<p>Obtain at least three (3) written quotations from suppliers following a brief outlining the specified requirement, either from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Dowerin; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or • from the open market.
Over \$50,000 and up to \$150,000	<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> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Dowerin; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or • from the open market. <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 \$150,000	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.
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Tendering Exemptions

An exemption to publicly invite tenders may apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- the purchase is from a Regional Local Government or another Local Government;
- the purchase is from a pre-qualified supplier under a Panel established by the Shire of Dowerin; or
- 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 \$150,000 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 endeavors 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, Finance and Corporate Services Manager or Assets and Works Manager, 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:

- The Procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- Request for Quotation/Tender documentation;
- Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- Copies of quotes/tenders received;
- Evaluation documentation, including individual evaluators note and clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to respondents notifying of the outcome to award a contract;
- Contract Management Plans which describes how the contract will be managed; and 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 must:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;
- 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;

- 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
- 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 Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- the Shire of Dowerin determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- there are numerous potential suppliers in the local and regional procurement-related market sector(s) that satisfy the test of 'value for money';
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire of Dowerin has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.
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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:

- i. Obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 11.4; or
- ii. Purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- iii. 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:

- a) 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
- b) 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:

- The Procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;
- Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the Panel;
- Request for Applications documentation;
- Copy of public advertisement inviting applications;
- Copies of applications received;
- Evaluation documentation, including clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
- Contract Management Plans which describes how the contract will be managed; and
- 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.

Roles and Responsibilities

Chief Executive Officer

The CEO 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.

Related Documentation

Related Legislation/Local Law/Policy/Procedure

The requirements that must be complied with by the Shire of Dowerin, including purchasing thresholds and processes, are prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire of Dowerin.

Purchasing that is \$150,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under section 5.5 of this Purchasing Policy.

Purchasing that exceeds \$150,000 in total value (excluding GST) must be put to public Tender when it is determined that a regulatory Tender exemption, as stated under 5.6 of this Policy is not deemed to be suitable.

Related Delegation

Review History

Occupational Safety, Health & Environmental Policy

Policy Owner	Asset and Works Manager
Distribution	All Employees, Elected Members , Public
Responsible Officer	Chief Executive Officer
Date Adopted	27 February 2018
File Reference	ORGN-1017121432-70

Objective

Policy

The Shire of Dowerin seeks to efficiently provide a wide range of vital services to residents and visitors to our region. We are an equal opportunity employer committed to providing and maintaining an environmentally conscious, safe and healthy workplace for all employees and those who may be affected by our work operations. This commitment is consistently demonstrated through the behaviours of our management and employees at the workplace.

Responsibilities for addressing safety, health and environmental concerns are shared by everyone at the Shire of Dowerin. Our management representatives acknowledge specific responsibility for providing and maintaining a legislatively compliant working environment where persons at the workplace are not exposed to hazards and are provided with adequate resources, education and training to meet our safety, health and environmental obligations. Employees assist our management team to fulfil obligations through actively ensuring their own safety and that of others in the workplace.

All workers engaged with the Shire of Dowerin are required to report in a timely manner any incident, hazard or issues that are identified as posing a risk to health, safety or to the environment. These are promptly managed in accordance with the hierarchy of risk controls and accepted risk management principles.

At the Shire of Dowerin, we vigorously monitor our environmental impact and we are committed to continually improving our environmental performance through the prevention of pollution, efficient use of resources, waste minimisation, reuse and recycling practices. Our environmental intent is to ensure that our operations are conducted in a manner that contributes to the overall environmental sustainability of Australia.

We are proud of our excellent workplace safety and environmental record and are committed to continuously improving our workplace safety and health performance aimed at the elimination of workplace injury through the achievement of the specific targets and objectives which are documented in our Safety, Health and Environmental Management Plan.

Our Safety, Health and Environmental Management Plan is supported by a procedural framework intended to guide our employees and subcontractors to work safely and in an environmentally conscious manner including, but not limited to,

compliance with all applicable legislative regulatory requirements, relevant Australian Standards and with all other requirements to which our organisation subscribes.

This Safety, Health and Environmental Policy and our supporting management systems documentation are regularly reviewed in line with continual improvement and occupational health and safety management system recommendations.

Roles and Responsibilities

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Related Delegation

Review History

30 September 2016

28 February 2017

27 February 2018

Recognising Council Service Policy

Policy Owner	Governance and Organisational Development Coordinator
Distribution	Organisation
Responsible Officer	Chief Executive Officer
Date Adopted	24 October 2017
File Reference	ORGN-1017121432-72

Objective

To promote and encourage a loyal, competent and motivated workforce; and to officially recognise the ongoing contribution, dedication and service of Elected members to Council and the community.

Policy

To ensure that employees and elected members are acknowledged and recognised for their length of service periodically during their time of service to Council.

Employees

This policy recognises the importance of long serving employees in maintaining an effective and efficient workplace. The contribution made by such individuals to the ongoing operation of the Council and therefore the community is significant and worthy of recognition.

During Employment

In order to recognise long serving employees, at 30 March each year, a report will be prepared by Human Resources officers listing all employees who have attained, or will attain, 10, 15, 20, 25, 30, 35 or 40 years service with the Shire of Dowerin within that calendar year.

Schedule of Employee Service Milestones

Service	Gift
10 Years	Plaque and voucher to value of \$100.00
15 Years	Plaque and voucher to value of \$150.00
20 Years	Plaque and Voucher to value of \$200.00
25 Years	Plaque and Voucher to value of \$250.00
30 Years	Plaque and Voucher to value of \$300.00
35 Years	Plaque and Voucher to value of \$350.00
40 Years	Plaque and Voucher to value of \$400.00

The plaque and gift voucher are to be presented to the employee by the President or Chief Executive Officer at an annual Council function.

Employee Resignation or Retirement

The Shire may recognise employees with over 10 years of continuous service on resignation or retirement, by way of a suitable function. The President or CEO may make a presentation in the form of a gift voucher on behalf of the Shire to a resigning or retiring employee, subject to that employee having completed a minimum of 10 years commendable and continuous service.

The method of determining the level of expenditure for such gift shall be the provision of up to \$20 for every year-of-service, with each situation being assessed on its merits.

Elected Members

This policy allows for official recognition of the dedication, service and commitment of Elected Members to the community.

Retirement of Elected Members – Certificate, Plaque and Gift

Council shall present the following to council members who retire either voluntarily or through the election process.

1. 4 years - a framed certificate with appropriate wording listing the elected member.
2. 8 years - a plaque and gift for Councillors who have completed two terms (8) years of service based on a minimum of \$100 plus \$20 for each additional year of completed service.
3. 12 years - a plaque and gift for Councillors who have completed three terms (12) years of service based on a minimum of \$200 plus \$20 for each additional year of completed service.
4. 20 years - a plaque and gift for Councillors who have completed 20 years of service based on a minimum of \$500 plus \$20 for each additional year of completed service.

Presentation of certificates, plaques and gifts:

- will occur at an ordinary meeting of Council as soon as practical following conclusion of an Elected Member's term,
- should be recorded in the minutes of the meeting under the President's Presentations, and
- will be at the discretion of Council who will give due consideration to each occasion on individual merit.

Disqualified Councillors

Any Councillor who is disqualified from office under the *Local Government Act 1995* shall not be eligible for recognition.

Organisation

Christmas/End of Year Break-Up

Council will provide an amount determined by Council within the Annual Budget to allow for a joint Councillors, staff and partners Christmas/End of Year break-up function each year.

Tributes to Employees and Councillors in the Event of Illness/Accident or Bereavement

The President is authorised to acknowledge Councillors or their immediate family and the CEO is authorised to acknowledge staff members in the event of hospitalisation, accident or bereavement (via card, flowers, chocolates, small gift etc or if requested in lieu, a donation to a nominated charity).

Value of gift to be up to \$75.00.

Recognition of Significant Achievements

The President is authorised to acknowledge significant achievements by Councillors (via card and flowers or small gift).

The CEO is authorised to acknowledge significant achievements by staff members e.g. birth of a child (via card and flowers or small gift).

The value of these tribute, gift or donation referred to above is to be up to \$75.00.

Roles and Responsibilities**Chief Executive Officer**

The CEO and President are responsible for the application of this policy.

Governance and Organisational Coordinator

The Governance and Organisational Coordinator will administer this policy.

Related Documentation**Related Legislation/Local Law/Policy/Procedure****Related Delegation**

Review History

20 December 2016

Employee Health and Well Being Policy

Policy Owner	Chief Executive Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	15 August 2017
File Reference	ORGN-1017121432-74

Objective

This policy aims to create a workplace culture that supports and encourages the health and well-being of our employees. The Shire will work in partnership with our insurer, LGIS to implement this initiatives outlined in this policy.

Policy

Wellbeing Program

LGIS Municipal Workcare Scheme has developed a preferred supplier arrangement, and it is through this that the Shire of Dowerin offers employees access to health services.

The Shire of Dowerin is provided with a range of health services such as:

- Health Assessments
- Skin Cancer Screenings
- Flu Vaccinations
- Health Seminars/ Workshops
- Corporate Massage
- Audiometric testing
- Healthy Lifestyle programs (such as walking challenges, quit smoking programs, support from a nutritionist or exercise physiologist)
- Ergonomic Assessments
- Manual Task Training

Periodically throughout the year, the Shire will promote and make available to employees a selection of these services. As the services are dependent on funding, limited spaces may be available however every effort will be made to provide these services to those employees interested in participating.

Provider

Contact LGIS Health & Wellbeing Program Manager to determine Shire of Dowerin's annual funding allocation and arrange services.

Swimming Pool and Gym Membership Subsidy

To encourage fitness and general wellbeing the Shire of Dowerin offer to all staff members the ability to purchase a half price season pass to the Dowerin Memorial Swimming Pool, and / or a half price membership to the Dowerin all – hours Gym.

Staff Support Services

The Shire of Dowerin offers staff support services, in the form of confidential counselling services through LGIS, to assist employees experiencing personal and/or work related issues.

The services are offered to all employees of the Shire and are designed to be short-term.

Use of the services provided is on a voluntary basis and is free to employees.

If a problem cannot be resolved by the individual's own efforts or through other means, the LGIS counselling service can be accessed by:

Manager referral - in some cases, managers may suggest to employees that they may benefit from utilising the counselling service. In this case referral to LGIS counselling services should be kept confidential between the manager and the employee, or

Internal Contact – employees may contact the Human Resources Manager to organise referral. Alternatively, employees may access the service at their own discretion. Workers and managers can access the service by phone or email (face to face if availability permits) enabling them to receive confidential counselling support wherever they are based.

Number of Sessions

The counselling services provided by LGIS are primarily 'stress counselling' and of a short-term nature. Sessions are generally one hour in duration. The service is available between 8.30am and 5.00pm Mondays to Fridays. Sessions are predominantly phone based. Upon special request, face to face counselling can be organised depending on availabilities.

If the psychologist considers the issue to require ongoing counselling or long term therapy, resources will be provided to the employee to sought alternative support (for example, through the Better Access scheme via a doctor's referral or local resources available within the community).

Leave Provisions

In the event that the employee desires to ensure that their manager is not aware that they are undertaking counselling, then the employee should organise sessions to be completed during non-working hours. The arrangement for taking time off during work hours will be the same as for any form of absence from the workplace, including time in lieu, however the manager does not need to be informed of the referral or the specifics of the matter.

Confidentiality

A significant feature of the LGIS counselling service is the high level of Confidentiality and the respect for the employee's privacy. All employees utilising the service are required to sign a confidentiality agreement to enforce this.

Information on all referrals to LGIS counselling services will be in strict confidence. Confidentiality means that the Shire of Dowerin will not receive any information from LGIS concerning the employee's problem, Employees will need to provide written consent to release their personal information, should they choose to share their counselling information to a third party.

Provider

LGIS counselling services should be contacted by the employee for an appointment

Roles and Responsibilities**Chief Executive Officer**

The Chief Executive Officer has responsibility to ensure this policy is implemented in an open and transparent manner.

Managers and Supervisors

Managers and Supervisors have responsibility to ensure employees are aware of this policy and actively promote and supports its implementation.

Employees

Employees have responsibility to support each other to access health and wellbeing initiatives.

Related Documentation**Related Legislation/Local Law/Policy/Procedure****Related Delegation**

Review History

Pop Up Shop Collective Policy

Policy Owner	Chief Executive Officer
Distribution	Management
Responsible Officer	Chief Executive Officer
Date Adopted	28 February 2017
File Reference	ORGN-1017121432-76

Objective

To initiate Council involvement in business and commercial activities to generate economic growth.

To demonstrate Council's commitment to a next-generation sustainable economy in Dowerin that encourages the promotion of local or value added products and/or attracts new enterprises to the Shire.

To stimulate additional business activities and initiatives in the main street of the town.

To assist Council pursue and achieve the desired social and economic benefits for the community of Dowerin.

Policy

Council may encourage and administer business and/or entrepreneurial, community or cultural activities in The Country Collective.

It is up to the discretion of the Shire's Management Team as to who occupies The Country Collective.

Tenants are required to be members of The Country Collective group and be financial prior to occupation. Membership fees will be determined as part of the annual budget process.

Tenants in the building will have the necessary insurances in place prior to occupation or will sign an Insurance Disclaimer.

Tenants would be required to participate in a Health and Safety induction prior to occupation, led by the Shire of Dowerin

Tenants can occupy The Country Collective for one day (minimum) or one month (maximum) plus an additional one month extension if there is an immediate or future availability.

In the lead up to 1 week prior and 1 week post the Dowerin Field Days, a collective of businesses are encouraged and preferred to occupy The Country Collective to maximise exposure and to be fair to tenants wishing to occupy the space during this time.

Tenants are required to follow the Retail Trading Hours Act 1987 (WA) which applies to retail shops in Western Australia south of the 26th parallel. It sets out the trading hours and rules covering various categories of retail outlets. Extensions can be sought under this Act upon application to the Department of Commerce.

Profits generated from membership (if applicable) will be reinvested into other mainstreet activation projects to the discretion of the Council.

The evaluation of return on investment into The Country Collective will be evaluated annually against a set of criteria including but not limited to occupancy rate, diversity of tenants, estimated multiplier effect of tenants, income, risk and achievement of Council's strategic goals.

Councillors and staff will conduct their Council roles ethically in administering and promoting The Country Collective, in such a way as to maintain the highest level of community accountability, community stewardship and leadership whilst maintaining respect for individuals and the rule of law.

The Shire's Management Team will determine and communicate the risk assessment of all tenants who occupy The Country Collective as well as the building space itself to Council.

Roles and Responsibilities

Chief Executive Officer

Community and Economic Development Coordinator

To develop and implement a process that ensures this policy is enacted.

Related Documentation

Risk Management Policy
Building Profile
License Membership Agreement
Marketing Activities
Occupancy Licensing Agreement
Risk Assessment
Shire of Dowerin Checklist

Related Legislation/Local Law/Policy/Procedure

Retail Trading Hours Act 1987 (WA)

Related Delegation

Review History

Asset Management Policy

Policy Owner	Asset and Works Manager
Distribution	Council, CEO and All Staff
Responsible Officer	Assets and Works Manager
Date Adopted	28 February 2017
File Reference	ORGN-1017121432-83

Objective

To ensure adequate provision is made for the long-term replacement of major assets by:

- Ensuring that Council's services and infrastructure are provided in a sustainable manner, with the appropriate levels of service to residents, visitors and the environment.
- Safeguarding Council assets including physical assets and employees by implementing appropriate asset management strategies and appropriate financial resources for those assets.
- Creating an environment where all Council employees take an integral part in overall management of Council assets by creating and sustaining an asset management awareness throughout the organisation by training and development.
- Meeting legislative requirements for asset management.
- Ensuring resources and operational capabilities are identified and responsibility for asset management is allocated.
- Demonstrating transparent and responsible asset management processes that align with demonstrated best practice.
- Council are required to comply with legislation and standards in relation to asset management. Section 5.56(1) and (2) of the *Local Government Act 1995 – Local Government (Administration) Regulations 2011*.

Policy

To set guidelines for implementing consistent asset management process throughout the Shire of Dowerin. This policy applies to all Council activities.

This Asset Management Policy reflects Council's Vision, Mission, and asset management objectives for assets as encapsulated in the Shire of Dowerin Community Strategic Plan.

This policy

- Provides clear direction and "ownership" of asset management;
- Is a guide to better and more informed decision-making by Council, staff and community;
- Integrates resources, knowledge and ability to plan for the present and future generations;
- Provides a framework to implement continuous improvement in asset management;

- Allows community needs and expectations to be met;
- Manage Council's risk;
- Offers greater resource efficiency through the use of integrated systems; and
- Ensures compliance to State and Federal legislation.

Asset Management

Understanding Customer Expectations

- All infrastructure services will be regularly reviewed to ascertain community's service standard expectations.

Asset Management Representatives

- A multidisciplinary and cross-functional Asset Management Working Team will be established to assist with the strategic asset management planning.
- Staff responsibilities for Asset Management activities shall be included in the Asset Management Plans, and also reflected in individual position descriptions.

Asset Planning and Budgeting

- Council will adopt life cycle cost analysis for the management of assets. Each asset will be condition assessed and included in the asset management database. Projections of the life cycle of each asset will be extrapolated from data including current condition, intervention levels and forecast maintenance requirements.
- Council will regularly review its asset stock and identify opportunities for asset rationalisation and condition improvement or asset replacement as required.

Asset Operations and Maintenance

- Annual Maintenance Plans shall be developed using asset condition data and shall incorporate corresponding financial data.
- All outsourced services shall be procured through a competitive process.
- All services shall be regularly benchmarked to ensure Council is adopting best practice techniques.

Risk Assessment and Management

- Council will maintain a program of regular inspection of assets under its control to minimise Community's risk.
- Council will maintain a Quality and Occupational Health and Safety System for its employees and contractors working on Council assets.
- Council will consider risk associated with each asset category in its Asset Management Plans.

Asset Accounting and Costing

- Council will maintain detailed asset registers for those asset categories as listed in this policy.
- Useful lives will be given to each of these assets with the written down value and depreciation value determined in accordance with the current applicable accounting regulations.
- Depreciation will be calculated using a method that reflects the true consumption of the asset, or is an indication of the future cash flows necessary to sustain asset condition and maintain the required service level.

Asset Management Plans

- Council will develop an Asset Management Plan that includes each major asset category.
- These Asset Management Plans will be subjected to continuous improvement.

Asset Type Classification	Asset Class	Asset Sub-Class
	Land	Reserves
		Parks & Gardens
		Sportsgrounds & Playing Fields
		Landfill Sites
	Buildings	Community & Cultural Buildings
		Civic Buildings
		Public Amenities Buildings
		Residential Buildings
		Sports & Recreation Buildings
		Other Structures
	Infrastructure – Roads and Bridges	Sealed Rural Road
		Sealed Townsite Road
		Gravel Road
Access Roadways & Carparks		
Road Bridges		
Road Culverts		
Kerb & Gutter		
Footpaths		
Road Signage		
Infrastructure – Stormwater & Sewerage	Drainage Networks	

	Water Supply Networks
	Sewerage Networks
Infrastructure – Open Space	Cemetery
	Cricket Pitch and Nets
	Golf Course
	Tennis Courts
	Indoor Badminton & Squash Courts
	Indoor Basketball & Netball Courts
	Hockey Fields
	Playgrounds
	Playing Fields
	Fountains
	Seating – Fixed Bench
	Seating – Unfixed Bench
	Tanks
	Information Technology
Software	
Communications	
Application specific technology	
Plant and Equipment	Vehicles
	Equipment
Other Assets	Streetscapes

Roles and Responsibilities

Council

- To act as stewards for all assets
- To set corporate Asset Management policy and vision with linking to the Community Strategic Plan
- To ensure appropriate resources and funding for Asset Management activities are made available for Asset Management.

Management Team

- To continue to refine the “overarching” Asset Management Policy and the initial Asset Management Plan with linkage to the Community Strategic Plan for consideration by Council.
- To recognise and embrace asset management as a corporate process.
- To foster and support the principles of Asset Management and the Integrated Planning process.
- To implement and continuously review the corporate Asset Management Policy and Plan with agreed resources.
- To ensure that timely, accurate and reliable information is presented to council for decision-making.

Asset Management Representatives

- Oversee the introduction and management of Asset Management into the Council structure.
- Develop and maintain up to date inventories for each asset category.
- Make appropriate suggestions on items such as suitability of software platforms, applicable asset categories and Asset Management Plan content.

Related Documentation

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995 Section 5.56(1) and (2)
Local Government (Administration) Regulations 2011

Related Delegation

Review History

Public Interest Disclosure Policy

Policy Owner	Chief Executive Officer
Distribution	Councillors, All Shire Employee and Contractors
Responsible Officer	Chief Executive Officer
Date Adopted	27 February 2018
File Reference	ORGN-1017121432-85

Objective

To provide a clear and robust position and process for Councillors, all Shire employees and Shire contractors relating to public interest disclosures as defined by the *Public Interest Disclosures Act 2003* Section 3;

To assist in ensuring the Shire of Dowerin Councillors and all employees maintain the highest standards of ethics in behaviour that are in accordance with the Shire of Dowerin's objective of achieving a high performing organisation that serves its community efficiently and with high standards of integrity.

To ensure the Shire of Dowerin Integrity is trusted by the Community it serves and is accountable for its actions.

This policy will:

- ensure that there is a supportive and informed culture within the organisation in terms of public interest disclosures.
 - clarify the support for Councillors, staff or contractors who make Public Interest Disclosures.
-

Policy

This policy applies to all Councillors, all employees and all contractors of the Shire of Dowerin.

PRINCIPLES

The Shire of Dowerin does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire of Dowerin, its elected members, employees and contractors.

The Shire of Dowerin is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). It recognises the value and importance of contributions of staff to enhance administrative and management practices and strongly supports disclosures being made, by staff, as to improper conduct.

The Shire of Dowerin will ensure every effort to provide protection to staff who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure.

The Shire of Dowerin will not tolerate any of its elected members, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

PROCEDURES

A person wishing to make a public interest disclosure should seek advice from the Shire's PID Officer to ensure they understand their rights and responsibilities under the Act prior to making a disclosure.

To meet the requirements of the Act, the disclosure must be made to the PID Officer.

The person holding or acting in the position of Governance and Organisational Development Officer (or a position as determined by the Chief Executive Officer) is designated as the PID Officer for the Shire of Dowerin.

The PID Officer is responsible for receiving disclosure of public interest information relating to matters falling within the sphere of the responsibility of the Shire of Dowerin. The PID Officer is to act in that role in accordance with the Public Interest Disclosure Act and Guidelines issued by the Commissioner of Public Sector Standards [which are to be read in conjunction with this policy].

The PID Officer will utilise the Public Sector Commission's Guideline template for the reporting of PID matters located at https://publicsector.wa.gov.au/sites/default/files/documents/public_interest_disclosure_guidelines_1.pdf

Should Councillors, staff or contractors feel unable to speak to the designated PID Officer for the Shire of Dowerin, they are to utilise one of the following:

1. Report the matter directly to the Shire of Dowerin Chief Executive Officer who will utilise the Public Sector Commission's Guideline template for reporting of PID matters
https://publicsector.wa.gov.au/sites/default/files/documents/public_interest_disclosure_guidelines_1.pdf
2. The Public Sector Commission's Advisory service on 08 6552 8888 or minormisconduct@psc.wa.gov.au or utilise the resources of the Public Sector Commission to better inform themselves of their options – see link <https://publicsector.wa.gov.au/conduct-integrity/minor-misconduct/reporting-minor-misconduct-psc>
3. The Department of Local Government and Communities Public Interest Disclosure Officer on 6551 8700.
3. The Ombudsman of Western Australia via the Ombudsman's office on 08 9220 7555 or mail@ombudsman.wa.gov.au

Roles and Responsibilities

Chief Executive Officer

- To ensure the implementation of this policy

Managers

- Ensure all current and new employees are aware of this policy;
- Ensure that that this policy guides behaviours and actions of employees;

Noting that public interest disclosures can only be made to the PID Officer, Managers are to direct staff to the PID Officer and / or the following document.
<http://forms.wairc.wa.gov.au/files/Don't%20Be%20Afraid%20to%20Speak%20Up.pdf>

Employees

- Ensure they understand and comply with the requirements of this policy.
- Seek clarification from their supervisor or the PID Officer if they are unsure of the content or implications of this policy.

Related Legislation/Local Law/Policy/Procedure

Public Interest Disclosure Act 2003

Shire of Dowerin Code of Conduct

Shire of Dowerin Induction Manual

Related Delegation

Nil

Review History

19 July 2016

27 February 2018

Drug & Alcohol Policy

Policy Owner	Chief Executive Officer
Distribution	All Employees
Responsible Officer	Chief Executive Officer
Date Adopted	19 December 2017
File Reference	ORGN-1017121432-80

Objective

This Policy supports the Shire of Dowerin's commitment to maintaining a safe and efficient working environment for all staff members and contractors.

The Drug and Alcohol Policy applies to all workers who carry out work in any capacity for the Shire of Dowerin including work as an employee, contractor or subcontractor, an employee of a contractor or subcontractor, an employee of a labour hire company assigned to work for the Shire of Dowerin, an apprentice or trainee, work experience student, or volunteer.

Policy

Workers are not to present themselves for work if they have consumed alcohol and/or other drugs where they may be at risk of impairment during work hours. It is a condition of entry to all Council workplaces that all workers may be tested at any time for alcohol and/or drugs.

Alcohol and illicit drugs shall not be consumed at any Council workplace, in any Council owned vehicle or plant, or at any time as a worker of the Council whilst undertaking their respective duties. An exception for the consumption of alcohol will be made for special occasions or locations as determined by the CEO and where the provision of hospitality is within the bounds of normal customary hospitality.

Alcohol and Drug Tolerance Levels within the Workplace

Council's alcohol tolerance within the workplace is in accordance with applicable standards considering the workplace requirements and the nature of the work being undertaken.

Council's drug tolerance within the workplace is in accordance with the testing method's Australian Standard, including amendments, which Council accepts as indicators of the risk of impairment.

Prescription and Pharmacy Medication

If Council suspects that there is a risk of impairment to a worker's ability to safely perform work, Council may take steps to address the issue in accordance with this Policy and associated procedures.

Where a worker is taking prescription and pharmacy medications for a legitimate medical purpose, the worker will not breach this Policy by attending work or duties subject to guidelines listed in the Drug and Alcohol Procedure.

Any information supplied by workers in relation to prescription and pharmacy medication to Council or any of its workers must be kept confidential.

Awareness and Training

Council recognises that it is important to develop a workplace culture, through awareness and training where employees are prepared to encourage each other to be safe and not unfit for work. All employees shall be familiarised with this Policy and the Drug and Alcohol Procedure upon commencement of employment and annually thereafter.

All other workers shall be made aware of the components of this Policy and the Drug and Alcohol Procedure that may affect them whilst performing work in any capacity for Council.

Drug and Alcohol Testing Triggers

Consistent with Council's obligation and commitment to ensuring a safe workplace, workers will be required to undergo drug and alcohol testing in the following circumstances in accordance with the Drug and Alcohol Procedure:

- As part of a Random Testing Program;
- In a case of Reasonable Suspicion;
- Post Incident; and/or
- Any testing as part of a return to work and/or rehabilitation program conducted under this policy and associated procedure.

Testing Methods

All initial drugs testing undertaken will comprise of a saliva test. Confirmatory test may comprise of either a urine or saliva test.

Urine testing will be conducted in accordance with Australian/New Zealand Standard AS/NZS 4308:2008. Saliva testing will be conducted in accordance with Australian Standard 4760-2006.

Alcohol testing will be conducted in accordance with current random breath testing procedures in Western Australia (Australian Standard AS 3547-1997).

Employee Assistance

Council recognises drug and alcohol dependency as a treatable condition. Workers who suspect they have an issue with drugs and/or alcohol are encouraged to seek advice regarding appropriate treatment options. Council offers employees the services under the EAP. The services provided by Council's EAP provider are strictly confidential.

Any Workers referred to EAP may access either a Council provided EAP or a recognised program of their choosing (at the employee's own expense).

Breaches of Policy

Disciplinary action may be taken in accordance with the actions detailed in the Drug and Alcohol Procedure and Discipline Procedure for breaches of this policy including, but not limited to:

- The recording of a positive result from a drug and / or alcohol test;
- If found to have deliberately masked a substance;
- The falsification of medication information or details;
- Tampering with a sample for drug and / or alcohol testing; or
- Refusing to comply with any requirements of this Policy.

Definitions

CEO (Chief Executive Officer) - A person who holds an appointment under section 194 of the Local Government Act 2009.

Council - Shire of Dowerin

Employee - Local government employee;

(a) the chief executive officer; or

(b) a person holding an appointment under section 196 of the Local Government Act 1995.

Employee Assistance Program (EAP) - A confidential, professional counselling service available to Council employees.

Fitness for Work - A state (physically, mentally and emotionally) to perform assigned tasks competently and in a manner which does not compromise or threaten the health, wellbeing and safety of themselves or other persons.

Risk of Impairment - The risk of a worker's reduced quality, strength or effectiveness due to the effects of drugs and/or alcohol consumption whilst performing their usual duties.

Random - Having no specific pattern, nor predetermined outcome.

Suspicion Testing - Testing undertaken on the suspicion that an employee may be at risk of impairment from drugs or alcohol.

Worker - Contractor or subcontractor, an employee of a contractor or subcontractor, an employee of a labour hire company assigned to work for Council, work experience student or a volunteer.

Work Hours - Any time where a worker is at the workplace for work purposes, and claiming remuneration, including time where the on-call allowance is received.

Workplace - A place where work is carried out for a business or undertaking and includes any place where a worker goes, or is likely to be, while at work.

Roles and Responsibilities

This policy applies to all workers as per the above definition.

The CEO is responsible for ensuring this policy is implemented.

Managers are responsible for ensuring their staff are aware of this policy and for reporting any breaches to the CEO.

Related Documentation

Drug and Alcohol Procedure

Code of Conduct

Australian/New Zealand Standard AS/NZS 4308:2008

Australian Standard 4760-2006.

Australian Standard AS 3547-1997

Related Legislation/Local Law/Policy/Procedure

Drug and Alcohol Procedure

Related Delegation

Nil

Review History

Social Media Policy

Policy Owner	Chief Executive Officer
Distribution	All Staff and Elected Members
Responsible Officer	Chief Executive Officer
Date Adopted	19 December 2017
File Reference	ORGN-1017121432-78

Objective

The purpose of Council utilising social media platforms is to:

- Provide an efficient method of delivering factual, up-to-date information online
- Provide two-way communication with stakeholders through online feedback and correspondence mechanisms
- Become more interactive with the community

The purpose of this policy is to provide Shire of Dowerin employees with standards of use as they engage in conversations or interactions using digital media. The intention of this policy is to ensure Council's use of social media platforms to communicate with various stakeholder groups is effective, informative and appropriate.

Policy

Council representatives using social media must:

- Only disclose publicly available information. No comment will be made on Social Media sites regarding confidential, private or legal matters
- Only use corporate imagery such as logos and official Council photographs
- Ensure that no copyrighted or trademarked material is published without permission
- Ensure that information posted online is not illegal, libellous, discriminatory, defamatory, abusive, or obscene
- Ensure that information posted online does not infringe Council's Code of Conduct or any other Council code or policy.

When using Council social media sites, employees authorised by the CEO (or nominee) will:

- Only post content that is genuinely expected to be relevant and of interest to followers
- Respond to enquiries within 24 hours (Monday to Friday) where possible
- Keep messages simple
- Provide relevant, accurate, fair and thorough information.

Monitoring social media

The Community and Economic Development Officer (CEDO) will monitor content posted on all official social media outlets to ensure adherence to the Social Media Policy for appropriate use, message and consistency in branding.

Content relating to Council that is posted on the internet by elected members, employees, residents and other community members or organisations will be monitored by the CEDO through the use of Google Alerts and other applications.

Comments from social media users will be monitored and moderated where possible.

Personal use of social media

Staff and Councillors that comment via social media on their personal accounts could be linked to the Shire of Dowerin. With this understanding staff and Councillors should be aware that comments made via social media are in the public domain, and use of such should be aligned to Council's Internet Email and Computer Use Policy and Code of Conduct.

Defamatory, disrespectful or deliberately misleading commentary provided on these platforms may bring staff or Councillors in breach of Council's Code of Conduct.

Non-compliance with the Social Media Policy by Council representatives, staff and Councillors will be managed through the relevant Code of Conduct and disciplinary systems.

Developing new social media platforms

Council's CEO must authorise the use of online marketing tools such as additional Council websites and social media channels that are branded or deemed to be associated with the Shire of Dowerin.

Roles and Responsibilities

This policy applies to any and all persons who represent the Shire of Dowerin in a paid or unpaid capacity.

The CEO is responsible for ensuring this policy is implemented.

Managers are responsible for ensuring their staff are aware of this policy and for reporting any breaches to the CEO.

Related Documentation

- Shire of Dowerin Code of Conduct
- Social Media Procedure
- Bullying in the Workplace Policy (DRAFT)
- Occupational Safety, Health & Environmental Policy
- Internet Email and Computer Use Policy (DRAFT)

Related Legislation/Local Law/Policy/Procedure

- WA Local Government Act 1995
- Copyright Act 1968
- The Privacy Act 1988
- The Information Privacy Bill 2007 (WA)
- Defamation Act 2005

Related Delegation

Nil

Review History

Acting Chief Executive Officer Policy

Policy Owner Chief Executive Officer

Distribution Management

Responsible Officer Chief Executive Officer

Date Adopted 12 September 2016

File Reference ORGN-1017121432-88

Objective

To provide Council policy direction in the appointment of an Acting CEO during periods of less than 3 months absence of the CEO.

Policy

In accordance with the Local Government Act as referenced below, the Council has determined that the people appointed to the position of Manager to the Shire of Dowerin are suitably qualified to perform the role of Acting CEO. The Shire's incumbent Managers are:

- The Finance Manager; and
- The Works Manager

Managers may be appointed to the position of Acting CEO at the discretion of the CEO for periods of three months or less.

Appointment to the role of Acting CEO will be made in writing from the CEO.

Appointment for periods extending three months will require a Council resolution.

Roles and Responsibilities

The CEO is responsible for implementing and for bringing it to Council for Annual Review.

Related Documentation

NIL

Related Legislation/Local Law/Policy/Procedure

Section 5.36(2)(a) Local Government Act 1995

Related Delegation

NIL

Review History