



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 18 December 2024

Commencing 6.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 18 December 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

4.00pm	Koorda Grants Committee Meeting
5.00pm	Audit & Risk Committee Meeting
6.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
13 December 2024

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Koorda for any act, omission or statement or intimation occurring during Council or Committee meetings.

The Shire of Koorda disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a license, and statement or intimation of approval made by a member or officer of the Shire of Koorda during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Koorda.

The Shire of Koorda warns that anyone who has any application lodged with the Shire of Koorda must obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Koorda in respect of the application.

To be read aloud if any member of the public is present.

Signed



Zac Donovan
Chief Executive Officer

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CONFIRMED

**Shire of Koorda
Ordinary Council Meeting
6.00pm, Wednesday 18 December 2024**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 6.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford President
Cr NJ Chandler
Cr GL Boyne
Cr KM Burrell
Cr KA Fuchsbichler
Cr S Christie

Staff:

Mr Z Donovan Chief Executive Officer
Miss L Foote Deputy Chief Executive Officer

Members of the Public:

Apologies:

Cr GW Greaves Deputy President

Visitors:

Ana-Rose Johnson
Jeremy Johnson
Leoline Johnson
Noreen Fuchsbichler
Grahme Fuchsbichler
Denise Taylor
Zachary Bell

Approved Leave of Absence:

3. Citizenship Ceremony

3.1. Welcome

Koorda Shire President Cr Jannah Stratford, as the Presiding Officer authorised by the Department of Home Affairs, to welcome attendees to the Citizenship Ceremony for ANA-ROSE SITOY JOHNSON of Lodge Street Koorda.

3.2. Attendees and Apologies

Attendees:

Conferee:
Ana-Rose Johnson

Guests:

Jeremy Johnson
Leoline Johnson
Noreen Fuchsbichler
Grahme Fuchsbichler
Denise Taylor
Zachary Bell

Shire of Koorda

Cr JM Stratford	President
Cr NJ Chandler	
Cr GL Boyne	
Cr KM Burrell	
Cr KA Fuchsbichler	
Cr S Christie	
Mr Z Donovan	Chief Executive Officer
Miss L Foote	Deputy Chief Executive Officer

Apologies:

Hon. Mia Davies MLA, Member for Central Wheatbelt
Hon. Steve Martin MLC, Member for the Agricultural Region
Senator the Hon. Michaelia Cash
Senator the Hon. Linda Reynolds
Senator Dorinda Cox
Senator Varun Ghosh
Senator Matt O'Sullivan
Senator Fatima Payman
Senator Louise Pratt
Senator Dean Smith
Cr GW Greaves Deputy President

3.3. Minister's Message

The Presiding Officer to read a message from Federal Minister for Home Affairs and Immigration and Multicultural Affairs the Honourable Tony Burke as follows:

In a few moments time, Australia becomes an even better nation.

When you make the citizenship pledge you take on the privileges and responsibilities of Australian citizenship. From that moment your journey and heritage will become part of our shared Australian story.

We are privileged to share this beautiful country with First Nations Australians, the custodians of the world's oldest continuing culture. Appreciating and understanding this truth is a vital part of what it means to be Australian.

Australia welcomes you as a full member of one of the most diverse nations on earth where our citizenship is a bond which unites us all.
Australia welcomes you and everything you bring to Australia.

Today your new nation says to you "welcome home".

3.4. Preamble

The Presiding Officer to read the Australian Citizenship Preamble as follows

Australian citizenship represents full and formal membership of the community of the Commonwealth of Australia, and Australian citizenship is a common bond, involving reciprocal rights and obligations, uniting all Australians, while respecting their diversity.

Persons on whom Australian citizenship is conferred enjoy these rights and undertake to accept these obligations:

- (a) by pledging loyalty to Australia and its people;
- (b) by sharing their democratic beliefs;
- (c) by respecting their rights and liberties; and
- (d) by upholding and obeying the laws of Australia.

3.5. Pledge of Commitment

The Presiding Officer and the Conferee (Ana-Rose Sitoy Johnson) in turn read aloud the Pledge of Commitment as follows:

From this time forward, under God,
I pledge my loyalty to Australia and its people,
whose democratic beliefs I share,
whose rights and liberties I respect, and
whose laws I will uphold and obey.

3.6. Presentation of Certificate

The Presiding Officer will present the Citizenship Certificate and declares ANA ROSE SITOY JOHNSON as a new Citizen of Australia.

The Conferee is invited to speak should they choose.

6.08pm - Visitors withdrew from the chambers.

4. Public Question Time

Nil.

5. Disclosure of Interest

Cr GL Boyne disclosed an Impartiality Interest in item 10.1 Consideration of 2024/2025 Round 2 Koorda Community Grant Program Applications as she is a member of the Koorda Primary School P&C Association.

Cr JM Stratford disclosed an Impartiality Interest in item 10.1 Consideration of 2024/2025 Round 2 Koorda Community Grant Program Applications as she is a member of the Koorda Primary School P&C Association.

Cr NJ Chandler disclosed an Impartiality Interest in item 10.1 Consideration of 2024/2025 Round 2 Koorda Community Grant Program as he is a Board member of the Koorda CRC.

6. Applications for Leave of Absence

Nil.

7. Petitions and Presentations

Nil.

8. Confirmation of Minutes from Previous Meetings

8.1. Ordinary Council Meeting held on 20 November 2024

[Click here to view the previous minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 061224

Moved Cr GL Boyne

Seconded Cr KM Burrell

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 20 November 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

8.2. Special Council Meeting held on 11 December 2024

[Click here to view the previous minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 071224

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Special Council Meeting held 11 December 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

9. Minutes of Committee Meetings to be Received

9.1. Minutes of Internal Committee Meetings to be Received

- a. Koorda Awards Committee Meeting Minutes for meeting held 20 November 2024
[Koorda Awards Committee Meeting Minutes](#)
- b. LEMC Meeting Minutes for meeting held 28 November 2024
[LEMC Meeting Minutes](#)
- c. CEO Recruitment Meeting Minutes for meeting held 6 December 2024
[CEO Recruitment Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 081224

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the below Internal Committee meetings, as tabled.

- a. Koorda Awards Committee Meeting, 20 November 2024;
- b. LEMC Meeting, 28 November 2024; and
- c. CEO Recruitment Meeting, 6 December 2024.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsichler, Cr S Christie


10. Recommendations from Committee Meetings for Council Consideration

Cr GL Boyne disclosed an Impartiality Interest in item 10.1 Consideration of 2024/2025 Round 2 Koorda Community Grant Program Applications as she is a member of the Koorda Primary School P&C Association.

Cr JM Stratford disclosed an Impartiality Interest in item 10.1 Consideration of 2024/2025 Round 2 Koorda Community Grant Program Applications as she is a member of the Koorda Primary School P&C Association.

Cr NJ Chandler disclosed an Impartiality Interest in item 10.1 Consideration of 2024/2025 Round 2 Koorda Community Grant Program as he is a Board member of the Koorda CRC.

10.1. Consideration of 2024/2025 Round 2 Koorda Community Grant Program Applications

Governance and Compliance		
Date	2 December 2024	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	2024 11 29 Koorda P&C \$4,354.00 2024 11 29 Koorda CRC Harmony on the Green \$4,000.00 2024 11 29 Koorda CRC Cinema in the Park \$2,453.63	

Background:

The Shire of Koorda is committed to recognising the value of all community organisations and has developed a clear and powerful vision “To build a vibrant and sustainable community with shared social values, in which we can live and work in harmony with our environment”.

The Community Grants Program is allocated from within Council’s general revenue budget each year to provide financial support to community organisations that meet the objectives of the Community Grants Program (“CGP”).

The CGP objectives are to support projects that promote community capacity, improve social participation and inclusion as well as enhance community harmony and social cohesion.

The Shire of Koorda CGP assists community groups and Not for Profit organisations with their vital work and programmes to:

- Promote community capacity, community harmony and social cohesion;
- Encourage people and organisations to help themselves;
- Ensure fair distribution of activities and services throughout Koorda; and
- Encourage resident participation in activities which benefit the community in Koorda.

A pool of \$20,000 is available over two funding rounds for 2024/2025, with Grants of up to \$5,000 (exc GST) being available to community organisations.

As per resolution 040824, an amount of \$4,022.97 remains from 2024/2025 Round 1 which is to be included in the Round 2 pool. The Round 2 pool is \$14,022.97

Comment:

The Koorda Grants Committee is to recommend to Council the successful applicants for this based on the below selection criteria;

- Applicant History: Has the applicant applied previously? Did the applicant adhere to the guidelines and acquittal requirements?
- Does the project meet a broader community need?
- Does the project benefit a sufficiently broad, or diverse, target group?
- Does the organisation have the capacity to undertake and manage the project?
- Does the application represent value for money?
- Collaborative community wide projects are encouraged.

Applications opened from 1 November to 30 November. A list of the applications for 2024/2025 Round 2 are included below;

Group	Project	Project Cost (exc GST)	Requested Amount
Koorda P&C	2025 Gymnastics	5,630.85	4,354.00*
Koorda CRC	Harmony on the Green	6,000.00 (approx.)	4,000.00
Koorda CRC	Cinema in the Park	2,453.63	2,453.63
		TOTAL	\$10,807.63

The “Requested Amounts” marked with an * indicate organisations not registered for GST, and if approved, would not be able to claim GST on their claim invoice to the Shire.

Consultation:

Koorda CGP Applicants

Statutory Implications:

Nil.

Policy Implications:

Policy “[F - Grants - Community Grants Program](#)” covers all aspects of the Koorda CGP.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.2 - Local volunteer groups supported through initiatives that reduce volunteer fatigue and strengthen their resilience.

1.2.2 - Review and refine community grants program as required.

Financial Implications:

An allocation of \$20,000 is included in the 2024/2025 Budget for the Shire of Koorda Community Grants Program.

An amount of \$14,022.97 is available for Round 2, due to carry over from Round 1.

Voting Requirements: Simple Majority Absolute Majority

Council Decision
RESOLUTION 091224

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That Council;

1. Endorse the recipients and funding allocation, for the below applicants of the 2024/2025 Round 2 Koorda Community Grant Program, as determined at the Grants Committee Meeting held on 18 December 2024;

- | | |
|---|------------------------|
| a. Koorda P&C - 2025 Gymnastics | \$4,354.00; |
| b. Koorda CRC - Harmony in the Green | \$4,000.00; and |
| c. Koorda CRC - Cinema in the Park | \$1,000.00. |


2. Review the guidelines, application form and procedures for the Koorda Community Grants Program.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

CONFIDENTIAL

10.2. 2023/2024 Annual Report and Annual Electors Meeting

Governance and Compliance		
Date	29 November 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995 Section 6.10 & 7.9(1)</i> <i>Local Government Financial Management Regulation 1996 Part 2</i> <i>Local Government (Audit) Regulations 1996 – Reg 10</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	7.1a. 2023/2024 Annual Report 7.1b. 2023/2024 Annual Financial Statements 7.1c. 2023/2024 Independent Auditors Report	

Background:

This item presents the 2023/2024 Annual Report and Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

The Annual Financial Statements for the year ended 30 June 2024 have been audited by Armada Auditing, under the Office of the Auditor General (OAG).

The 2023/2024 Annual Report, audited financial report and OAG's Opinion Letter are included as attachments to this item.

Comment:

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2023/2024 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

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

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

The Opinion Letter included as Attachment 7.1c provides an overview of the audit process and outcomes. A separate management letter has been issued and was presented to Council at the Audit Exit Meeting held during the November 2024 OCM. The findings have been listed under heading "Discussions with the OAG and Auditors" later in this item.

The finalised Financial Report and Audit Opinion were received on 28 November 2024 following the Audit Exit Meeting held 20 November 2024.

Local governments are required to conduct an Annual Electors Meeting not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is

required for advertising the meeting. To meet reporting requirements the Annual Electors Meeting should be held before Wednesday 12 February 2025.

Discussions with the OAG and Auditors:

Representatives from the OAG and Armada Auditing conducted the Audit Exit Meeting during the November 2024 OCM. The OAG and Auditors discussed the audit process and their findings and gave an overview of their Independent Audit Opinion.

There were no significant findings. There was one moderate finding being 'asset depreciation rates' which management resolved in October 2024.

Consultation:

Marcia Johnson, Director - Audit Services, Armada Auditing

Stephanie Kaharudin, Acting Assistant Director, Office of the Auditor General for WA

Council Members

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

Statutory Implications:

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

“5.27. Electors’ general meetings

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

5.29. Convening electors’ meetings

- (1) *The CEO is to convene an electors’ meeting by giving —*
 - (a) *at least 14 days’ local public notice; and*
 - (b) *each council member at least 14 days’ notice, of the date, time, place and purpose of the meeting.*

5.53. Annual reports

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

- (iii) any other details that the regulations may require;
and
- (i) such other information as may be prescribed.

5.54. Acceptance of annual reports

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

* Absolute majority required.

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

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

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

(1) For the purposes of section 1.7(a), notice of a matter must be published on the local government's official website for —

- (a) the period specified in or under the Act in relation to the notice; or
- (b) if no period is specified in relation to the notice — a period of not less than 7 days.

(2) For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed —

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

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

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Annual Audit Process. Financial Management & Reg 17 Review.
Action (Treatment)	Management implementing recommendations in line with management letter.
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Council Decision
RESOLUTION 101224

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler


That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Council:

- 1. Adopts the 2023/2024 Annual Report and Annual Financial Statements, as presented and attached to this item; and**
- 2. Conducts its Annual Electors Meeting on Wednesday 5 February 2025 at the Shire of Koorda Council Chambers, 10 Haig Street Koorda, commencing at 6.00pm.**

CARRIED BY ABSOLUTE MAJORITY 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

10.3. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	2 December 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Quarterly Scorecard - December 2024	

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP). Together these documents drive the development of each local government's Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the SCP and CBP process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

Comment:

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Jannah Stratford, President, Shire of Koorda

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

4.3 – Forward planning and delivery of services and facilities that achieve strategic priorities.

4.3.2 – Report to Council progress of Council Actions using a quarterly score card and report results to community.

Risk Implications:

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Council Decision
RESOLUTION 111224

Moved Cr GL Boyne

Seconded Cr KM Burrell


That Council:

- 1. Adopts the quarterly reporting documents to December 2024 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

10.4. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Governance and Compliance		
Date	2 December 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	FRM Action Plan - December 2024	

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

At the May 2023 Audit Committee Meeting, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls was presented for consideration with the below committee recommendation being resolved at the May 2023 Council Meeting.

Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

1. Receives Moore's Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report, dated April 2023 (Attachment A);
2. Directs the CEO to provide a report, on a quarterly basis, to the Audit Committee to enable the Committee to monitor the Shire's progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996; and
3. Directs the CEO at the first quarterly review to provide proposed actions, including expected completion dates, to the recommendations identified in the report.

CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

This report has been presented to the Audit & Risk committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

An initial report was tabled at the June 2023 Audit Committee Meeting and the attached Action Plan is an update on actions that have been taken within the past quarter to align with the quarterly reporting on the Integrated Strategic Plan.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Administration Staff

Statutory Implications:

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.”

Regulation 5 (2) (c) of the Local Government (Financial Management) Regulations 1996 states that -

“the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.”

Policy Implications:

The review recommended some potential improvement opportunities to some of the Council’s policy. These will be considered separately by the Policy Review Committee and Council at the completion of the review process. Comments made in the FM Review relating to specific Policies and Procedures will be taken on-board as part of the review process.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements

Risk Implications:

The CEO would be contravening the *Local Government (Audit) Regulations 1996* if this review was not undertaken at least once every 3 financial years. The CEO is to report to the Audit & Risk Committee the results of this review.

The Financial Management, Risk Management, Legislative Compliance and Internal Controls Review covers a robust area of risk assessment and compliance with auditing in compliance with the Local Government Act 1995 and associated Regulations. The objective of this review is to identify risks to the organisation where non-compliant activities may have taken place enabling processes and procedures to be developed or reviewed and amended, if required.

Financial Implications:

Nil.

Voting Requirements:

Simple Majority Absolute Majority

Council Decision
RESOLUTION 121224

Moved Cr GL Boyne


Seconded Cr NJ Chandler

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, Council, as per the quarterly report document to December 2024 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

10.5. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	2 December 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i> <i>Local Government Act 1995. AS/NZS ISO 31000:2018</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Risk Profile Action Plan - December 2024	

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

In addition to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken by Moore in February 2023, as per the above item, Staff undertook an additional review, facilitated by LGIS, to understand the Operational Risks within the organisation.

The Risk Profile workshop, undertaken in October 2023, worked through 15 risk themes to identify what is the risk of this occurring at the Shire, both with and without controls, and what controls are, or should be in place.

Under the Risk Management Framework, the Shire utilises risk profiles to capture its operational and strategic risks. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Community Engagement
- Compliance Obligations
- Document Management
- Employment Practices
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- IT, Communication Systems and Infrastructure
- Management of Facilities, Venues and Events
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

For each category, the profile contains the following:

- Objective.
- Risk Event.
- Potential Causes.
- Key Controls / Control Type.
- Control Adequacy.
- Control owner.
- Risk Rating.
- Actions and Responsibility.

Comment:

This report has been presented to the Audit & Risk Committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

The initial Risk Profile Report was tabled at the December 2023 Audit and Risk Committee Meeting. Similar to the FRM Action Plan, the Risk Profile will be tabled at the quarterly Audit & Risk Committee workshops as a tracking tool to determine progress made against the key themes and improvements towards any identified areas of improvement.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Kristyn Harrap, Governance Officer
Chris Gilmour, Regional Risk Coordinator, LGIS
Ben Galvin, Divisional Manager - Risk Services, LGIS

Statutory Implications:

Local Government Act 1995
AS/NZS ISO 31000:2018

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.”

Policy Implications:

Shire of Koorda Risk Management Strategy 2023
Policy “G - Risk Management” states;

Risk Assessment and Acceptance Criteria

The Shire quantified its broad risk appetite through the development and endorsement of the Shire’s Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this policy.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

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

The Risk Profile covers a robust area of risk assessment. The objective of this review is to identify potential and actual risks to the organisation, determine the chances of these risks occurring within the organisation and identify key controls that are and should be in place to help reduce or mitigate the perceived risks.

Financial Implications:

Resource requirements are in accordance with existing budgetary allocation.

Voting Requirements: Simple Majority Absolute Majority

Council Decision
RESOLUTION 131224

Moved Cr KA Fuchsbichler

Seconded Cr NJ Chandler

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Council, as per the quarterly report document to December 2024 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

11. Announcements by the President without Discussion

Congratulations to the Koorda Awards winners. Citizen of the Year – Gwenda Rutley, Citizen of the Year Group – Koorda Agricultural Society and Certificate of Appreciation Nomination – Josh Smith.

Extend best wishes to Ian & Dianne Haggerty, all the best in Australian of the Year Awards which will be announced in January 2025.

Acknowledgement of receipt of Wheatbelt Agcare statistics and report as a follow up from Council's annual contribution.


Thanks to Council staff and community for a successful year of contributions that make our town great.

Wishing everyone all the best for festive season and a bright 2025.

CONFERRAMED

12. OFFICER'S REPORTS – CORPORATE & COMMUNITY

12.1. Monthly Financial Statements

Corporate and Community		
Date	11 December 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	November 2024 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 November 2024.

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

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

Comment:

All financial reports are required to be presented to Council within two meetings following the end of the month that they relate to.

Consultation:

Zac Donovan, Chief Executive Officer
 Finance Officers

Statutory Implications:

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

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

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

Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 141224

Moved Cr GL Boyne

Seconded Cr S Christie

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 November 2024, as presented.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2024

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

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,243,192	1,243,192	1,245,581	2,389	0.19%	
Rates excluding general rates		29,750	29,750	29,750	0	0.00%	
Grants, subsidies and contributions	12	581,618	402,585	384,122	(18,463)	(4.59%)	▼
Fees and charges		649,379	392,570	386,874	(5,696)	(1.45%)	
Interest revenue		251,000	103,883	115,981	12,098	11.65%	▲
Other revenue		20,000	7,958	9,282	1,324	16.64%	▲
Profit on asset disposals	6	62,000	0	0	0	0.00%	
		2,836,939	2,179,938	2,171,590	(8,348)	(0.38%)	
Expenditure from operating activities							
Employee costs		(1,524,421)	(634,554)	(556,455)	78,099	12.31%	▲
Materials and contracts		(1,452,724)	(623,949)	(715,324)	(91,375)	(14.64%)	▼
Utility charges		(257,450)	(107,271)	(88,477)	18,794	17.52%	▲
Depreciation		(2,380,310)	(991,796)	(1,027,061)	(35,265)	(3.56%)	▼
Insurance		(230,320)	(230,320)	(215,238)	15,082	6.55%	▲
Other expenditure		(99,696)	(25,948)	(33,664)	(7,716)	(29.74%)	▼
Loss on asset disposals	6	(29,000)	(17,000)	(4,599)	12,401	72.95%	▲
		(5,973,921)	(2,630,838)	(2,640,818)	(9,980)	(0.38%)	
Non-cash amounts excluded from operating activities	Note 2(b)	2,356,194	1,008,796	1,031,660	22,864	2.27%	▲
Amount attributable to operating activities		(780,788)	557,896	562,432	4,536	0.81%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	3,072,969	945,274	386,136	(559,138)	(59.15%)	▼
Proceeds from disposal of assets	6	321,000	35,000	33,636	(1,364)	(3.90%)	
		3,393,969	980,274	419,772	(560,502)	(57.18%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,338,000)	(926,000)	(768,047)	157,953	17.06%	▲
Payments for construction of infrastructure	5	(4,554,000)	(1,328,000)	(691,274)	636,726	47.95%	▲
		(5,892,000)	(2,254,000)	(1,459,321)	794,679	35.26%	
Amount attributable to investing activities		(2,498,031)	(1,273,726)	(1,039,549)	234,177	18.39%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,446,972	0	0	0	0.00%	
		1,446,972	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(245,000)	0	0	0	0.00%	
		(245,000)	0	0	0	0.00%	
Amount attributable to financing activities		1,201,972	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,076,847	2,076,847	2,152,979	76,132	3.67%	▲
Amount attributable to operating activities		(780,788)	557,896	562,432	4,536	0.81%	
Amount attributable to investing activities		(2,498,031)	(1,273,726)	(1,039,549)	234,177	18.39%	▲
Amount attributable to financing activities		1,201,972	0	0	0	0.00%	
Surplus or deficit after imposition of general rates		0	1,361,017	1,675,862	314,845	23.13%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Supplementary Information	30 June 2023	30 November 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,481,460	2,047,499
Trade and other receivables		228,815	670,610
Other financial assets		5,781,255	5,781,255
Inventories	8	15,086	1,003
Other assets	8	523,751	523,751
TOTAL CURRENT ASSETS		9,030,366	9,024,118
NON-CURRENT ASSETS			
Other financial assets		62,378	62,378
Property, plant and equipment		15,543,871	16,039,855
Infrastructure		92,564,720	92,462,760
TOTAL NON-CURRENT ASSETS		108,170,969	108,564,994
TOTAL ASSETS		117,201,335	117,589,112
CURRENT LIABILITIES			
Trade and other payables	9	310,373	781,243
Other liabilities	11	682,548	682,548
Employee related provisions	11	318,298	318,298
TOTAL CURRENT LIABILITIES		1,311,219	1,782,089
NON-CURRENT LIABILITIES			
Employee related provisions		59,936	59,936
Other provisions		507,658	507,658
TOTAL NON-CURRENT LIABILITIES		567,595	567,595
TOTAL LIABILITIES		1,878,813	2,349,683
NET ASSETS		115,322,522	115,239,428
EQUITY			
Retained surplus		55,216,934	55,133,840
Reserve accounts	4	5,781,255	5,781,255
Revaluation surplus		54,324,333	54,324,333
TOTAL EQUITY		115,322,522	115,239,428

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 December 2024

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2024	Closing 30 June 2024	30 November 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,784,354	2,481,460	2,047,499
Trade and other receivables		125,265	228,815	670,610
Other financial assets		6,024,334	5,781,255	5,781,255
Inventories	8	51,949	15,086	1,003
Other assets	8		523,751	523,751
		8,985,902	9,030,366	9,024,118
Less: current liabilities				
Trade and other payables	9	(673,743)	(310,373)	(781,243)
Other liabilities	11	(439,707)	(682,548)	(682,548)
Employee related provisions	11	(245,392)	(318,298)	(318,298)
		(1,358,842)	(1,311,219)	(1,782,089)
Net current assets		7,627,060	7,719,148	7,242,029
Less: Total adjustments to net current assets	Note 2(c)	(5,566,169)	(5,566,169)	(5,566,169)
Closing funding surplus / (deficit)		2,060,891	2,152,979	1,675,860

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(62,000)	0
Less: Movement in liabilities associated with restricted cash		8,884	0
Add: Loss on asset disposals	6	29,000	4,599
Add: Depreciation		2,380,310	991,796
Total non-cash amounts excluded from operating activities		2,356,194	1,008,796

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
	Opening 30 June 2024	Closing 30 June 2024	30 November 2024
	\$	\$	\$
Less: Reserve accounts	4	(5,781,255)	(5,781,255)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	215,086	215,086
Total adjustments to net current assets	Note 2(a)	(5,566,169)	(5,566,169)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(18,463)	(4.59%)	▼
Financial Assistance Grant finalised and adjusted following annual budget process. To be adjusted in budget review.		Timing	
Interest revenue	12,098	11.65%	▲
Interest is being earned at 4.6% on term deposits, however budget allocation was only 4.3%		Timing	
Other revenue	1,324	16.64%	▲
Anticipated debt collection costs to be allocated to rate accounts.		Timing	
Expenditure from operating activities			
Employee costs	78,099	12.31%	▲
Annual budget equally divided per month. Employee costs lower than anticipated.		Timing	
Materials and contracts	(91,375)	(14.64%)	▼
Budget split equally over 12 months. Variance due to timing and largely in the areas of Information Technology and Consultants (however they currently remain under the annual budget allocation)		Timing	
Utility charges	18,794	17.52%	▲
Variance due to Budget split equally over 12 months.		Timing	
Depreciation	(35,265)	(3.56%)	▼
Road depreciation slightly higher than budget due to depreciation rates changes following audit.		Timing	
Insurance	15,082	6.55%	▲
Workers Compensation Insurance credit received for 2023/24 due to less wages than originally estimated. Allocated against 2024/25 premiums.		Timing	
Other expenditure	(7,716)	(29.74%)	▼
Variance due to Budget split equally over 12 months. Some expenditure items are over at the present time due to conference but remain within annual budget allocation.		Timing	
Loss on asset disposals	12,401	72.95%	▲
Plant disposals slightly behind anticipated budget.			
Non-cash amounts excluded from operating activities	22,864	2.27%	▲
Road depreciation slightly higher than budget due to depreciation rates changes following audit.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(559,138)	(59.15%)	▼
RtR, LRCI & CSRFF Grant not received as anticipated at time of budget.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	157,953	17.06%	▲
Buildings \$63k ahead and Plant \$220k behind of monthly budget split. Details in Note 5.			
Payments for construction of infrastructure	636,726	47.95%	▲
Roadworks \$242k and Other Infrastructure \$394k behind anticipated monthly budget split. \$60k has been expended on Greenheart project (operational not capital). Details in Note 5.		Timing	

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.08 M	\$2.08 M	\$2.15 M	\$0.08 M
Closing	\$0.00 M	\$1.36 M	\$1.68 M	\$0.31 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.83 M	% of total
Unrestricted Cash	\$2.05 M	26.2%
Restricted Cash	\$5.78 M	73.8%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.78 M % Outstanding
Trade Payables	\$0.69 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.33 M	% Collected
Rates Receivable	\$0.34 M	76.3%
Trade Receivable	\$0.33 M	% Outstanding
Over 30 Days		2.8%
Over 90 Days		1.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.78 M)	\$0.56 M	\$0.56 M	\$0.00 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$1.25 M	
	YTD Budget	0.2%
	\$1.24 M	

Refer to 10 - Rate Revenue

Grants and Contributions		
	YTD Actual	% Variance
	\$0.38 M	
	YTD Budget	(4.6%)
	\$0.40 M	

Refer to 12 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.39 M	
	YTD Budget	(1.5%)
	\$0.39 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.50 M)	(\$1.27 M)	(\$1.04 M)	\$0.23 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.03 M	
	Adopted Budget	(89.5%)
	\$0.32 M	

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$0.69 M	
	Adopted Budget	(84.8%)
	\$4.55 M	

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$0.39 M	
	Adopted Budget	(87.4%)
	\$3.07 M	

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.20 M	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.78 M
Interest earned	\$0.00 M

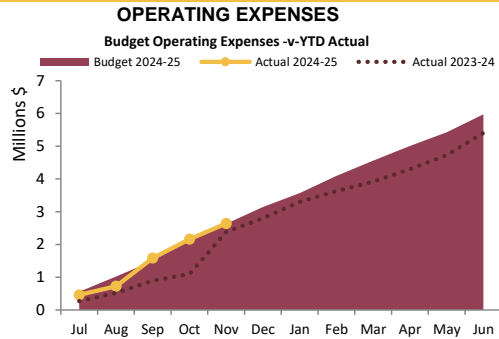
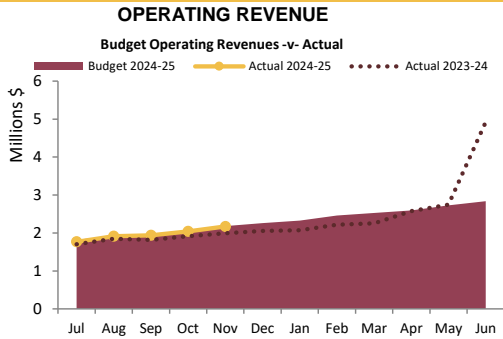
Refer to 4 - Cash Reserves

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

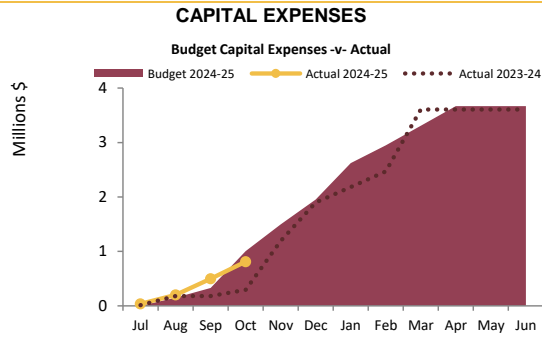
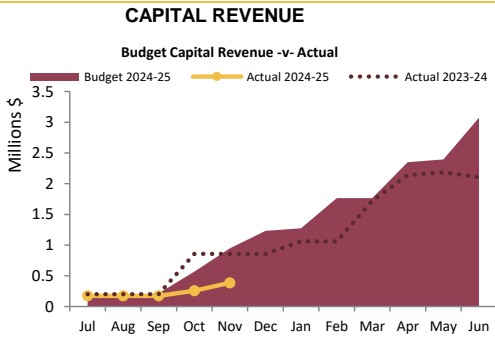
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



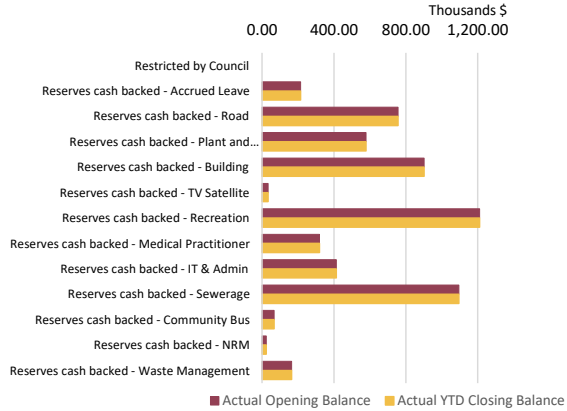
INVESTING ACTIVITIES



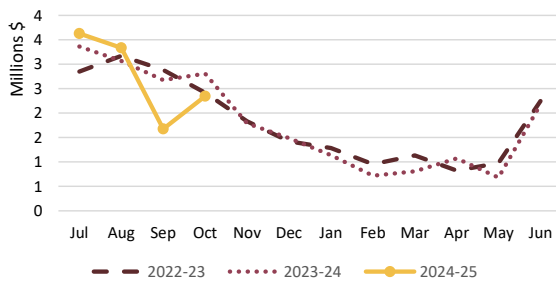
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	1,979,404		1,979,404		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	11,055		11,055		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	16,490		16,490		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	39,790		39,790		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,765,712	4,765,712		Bankwest	4.60%	20/12/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,015,543	1,015,543		Bankwest	4.60%	20/12/2024
Total		2,047,499	5,781,255.00	7,828,754	0			
Comprising								
Cash and cash equivalents		2,047,499	0	2,047,499	0			
Financial assets at amortised cost		0	5,781,255	5,781,255	0			
		2,047,499	5,781,255	7,828,754	0			

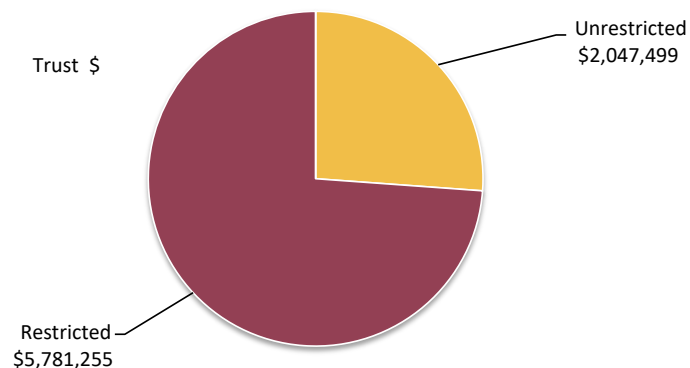
KEY INFORMATION

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

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

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

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



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - Accrued Leave	215,086	0	8,884	0	223,970	215,086	0	0	0	215,086
Reserves cash backed - Road	756,942	0	31,267	(150,000)	638,209	756,942	0	0	0	756,942
Reserves cash backed - Plant and Equipment	578,414	0	23,892	(560,000)	42,306	578,414	0	0	0	578,414
Reserves cash backed - Building	901,333	0	37,230	(52,479)	886,084	901,333	0	0	0	901,333
Reserves cash backed - TV Satellite	34,208	0	1,413	0	35,621	34,208	0	0	0	34,208
Reserves cash backed - Recreation	1,210,383	0	56,193	(534,872)	731,704	1,210,383	0	0	0	1,210,383
Reserves cash backed - Medical Practitioner	319,846	0	13,212	0	333,058	319,846	0	0	0	319,846
Reserves cash backed - IT & Admin	413,204	0	17,068	(50,000)	380,272	413,204	0	0	0	413,204
Reserves cash backed - Sewerage	1,095,961	0	45,270	0	1,141,231	1,095,961	0	0	0	1,095,961
Reserves cash backed - Community Bus	67,307	0	2,780	0	70,087	67,307	0	0	0	67,307
Reserves cash backed - NRM	23,644	0	977	(24,621)	(0)	23,644	0	0	0	23,644
Reserves cash backed - Waste Management	164,927	0	6,814	(75,000)	96,741	164,927	0	0	0	164,927
	5,781,255	0	245,000	(1,446,972)	4,579,283	5,781,255	0	0	0	5,781,255

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	245,000	45,000	108,483	63,483
Plant and equipment	1,093,000	881,000	659,564	(221,436)
Acquisition of property, plant and equipment	1,338,000	926,000	768,047	(157,953)
Infrastructure - roads	2,394,000	928,000	686,174	(241,826)
Infrastructure - Other	2,160,000	400,000	5,099	(394,901)
Acquisition of infrastructure	4,554,000	1,328,000	691,274	(636,726)
Total capital acquisitions	5,892,000	2,254,000	1,459,321	(794,679)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,072,969	945,274	386,136	(559,138)
Other (disposals & C/Fwd)	321,000	35,000	33,636	(1,364)
Reserve accounts				
Reserves cash backed - Road	150,000	0	0	0
Reserves cash backed - Plant and Equipment	560,000	0	0	0
Reserves cash backed - Building	52,479	0	0	0
Reserves cash backed - Recreation	534,872	0	0	0
Reserves cash backed - IT & Admin	50,000		0	0
Reserves cash backed - NRM	24,621		0	0
Reserves cash backed - Waste Management	75,000		0	0
Contribution - operations	1,051,059	1,273,726	1,039,549	(234,177)
Capital funding total	5,892,000	2,254,000	1,459,321	(794,679)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

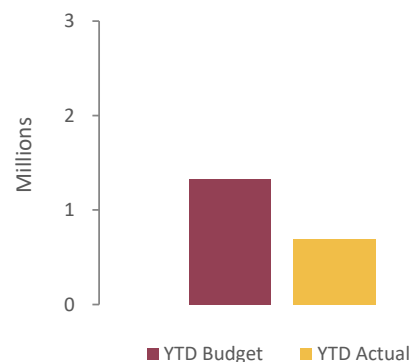
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

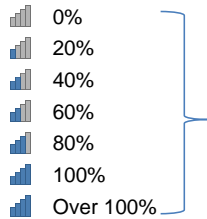
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

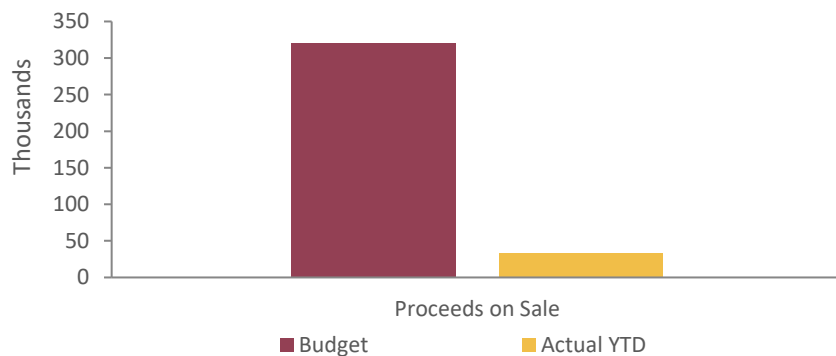
		Adopted			Variance	
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)	
		\$	\$	\$	\$	
Plant & Equipment						
	PE0031	P003 Ute Gardener	50,000	50,000	0	50,000
	PE0161	P016 Roller Vib	220,000	220,000	185,400	34,600
	PE0431	P043 Front End Loader	420,000	420,000	378,700	41,300
	PE0551	P055 Ute Team Leader	60,000	60,000	57,744	2,256
	PE1001	P100 CEO Vehicle	85,000	0	0	0
	PE2001	P200 WS Vehicle	72,000	0	0	0
	PE3001	P300 DCEO Vehicle	75,000	75,000	0	75,000
	PE0611	P60 MPO Ute	40,000	40,000	37,720	2,280
	PE000	Miscellaneous Plant	16,000	16,000	0	16,000
	PECOMS		55,000	0	0	0
Buildings						
	BC016B	Rec Ground Ablutions	200,000	0	0	0
	BC016	Rec Ground Pavillion (23/24)	0	0	97,517	(97,517)
	BC054	L271 (3) Greenham St - Building (Capital)	35,000	35,000	0	35,000
	BC055	L274 (2) Lodge St - Building (Capital)	10,000	10,000	10,222	(222)
	BC005	L5 Depot (Crib/Sheds) - Building (Capital)	0	0	745	(745)
Other Infrastructure						
	PC001	Synthetic Bowling Green Relocation	665,000	200,000	0	200,000
	PC002	Rec Ground Playground	150,000	0	0	0
		Refuse Site	75,000	0	0	0
		Tennis/Netball	670,000	0	0	0
		Townscape - Business Buzz	250,000	0	0	0
		Townscape - GreenHeart	100,000	100,000	0	100,000
Infrastructure Roads						
	RRG006	Kalannie - Kulja Road (RRG)	180,000	180,000	136,201	43,799
	RRG140	Burakin - Wialki Road (RRG)	300,000	210,000	252,058	(42,058)
	RRG140B	Burakin - Wialki Road 2 (RRG)	168,000	168,000	43,315	124,685
	R2R002	Koordra - Cadoux Road (R2R)	144,000	20,000	14,370	5,630
	R2R004	Koordra - Kulja Road (R2R)	282,000	20,000	22,162	(2,162)
	R2R004B	Koordra - Kulja B Road (R2R)	290,000	20,000	51,254	(31,254)
	R2R004C	Koordra - Kulja C Road (R2R)	100,000	30,000	19,243	10,757
	R2R004D	Koordra - Kulja D Road (R2R)	200,000	20,000	21,839	(1,839)
	RC002	Koordra-Dowerin Reseal	100,000	60,000	42,441	17,559
	RC010	Koordra - Cadoux Road (Capital)	0	0	16,251	(16,251)
	RC014	Koordra - Cadoux Road (Capital)	60,000	0	0	0
	RC023	Maher Road (Capital)	60,000	0	0	0
	RC026	Chapman Road (Capital)	60,000	0	31,595	(31,595)
	RC052	Green Road (Capital)	60,000	0	0	0
	RC135	Wyalkatchem - Koordra Road Sealed (Capital)	100,000	60,000	35,447	24,553
	FC098	Greenham Footpath	100,000	100,000	0	100,000
	FC093	Scott Footpath	40,000	40,000	0	40,000
		Railway Street	150,000	0	0	0
		5,892,000	2,254,000	1,459,321	794,679	

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

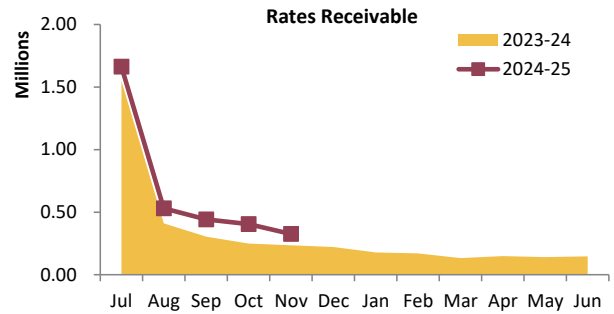
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
P003	Ute Gardener - 2019 4x2 Ford R	9,000	25,000	16,000	0	0	0	0	0
P016	Roller Vib - 2004 Cat CS54	42,000	30,000	0	(12,000)	0	0	0	0
P043	Front End Loader - 2014 Volvo L	4,000	50,000	46,000	0	0	0	0	0
P055	Ute Team Leader - 2022 4x4 Fo	40,000	35,000	0	(5,000)	38,235	33,636	0	(4,599)
P200	WS Vehicle - 2023 Ford Ranger	62,000	61,000	0	(1,000)	0	0	0	0
P100	CEO Vehicle - 2022 Toyota Prac	70,000	65,000	0	(5,000)	0	0	0	0
P300	DCEO Vehicle - 2021 Toyota Pr	61,000	55,000	0	(6,000)	0	0	0	0
		288,000	321,000	62,000	(29,000)	38,235	33,636	0	(4,599)



7 RECEIVABLES

Rates receivable

	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous years	145,909	151,329
Levied this year	1,213,196	1,275,330
Less - collections to date	(1,207,775)	(1,089,098)
Gross rates collectable	151,329	337,561
Net rates collectable	151,329	337,561
% Collected	88.9%	76.3%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	146,969	1,803	0	2,401	151,173
Percentage	0.0%	97.2%	1.2%	0.0%	1.6%	
Balance per trial balance						
Trade receivables	0	22,161	0	336	25,498	151,173
GST receivable	0	39,365	0	0	0	70,401
Interest Receivable	0	45,173	0	0	0	111,475
Total receivables general outstanding						333,049

Amounts shown above include GST (where applicable)

KEY INFORMATION

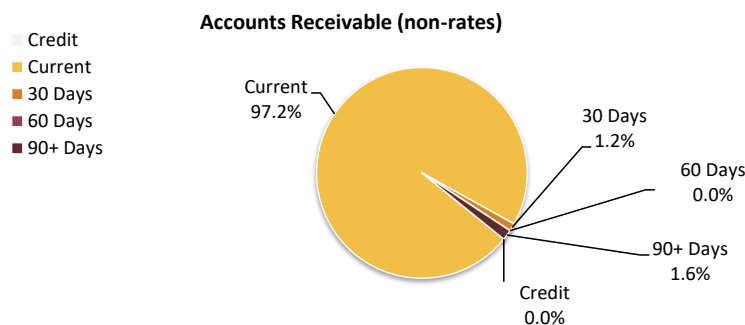
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 November 20:
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,781,255			5,781,255
Inventory				
Stock on Hand	15,086	(14,083)		1,003
Other assets				
Contract assets	523,751			523,751
Total other current assets	6,320,092	(14,083)	0	6,306,009

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

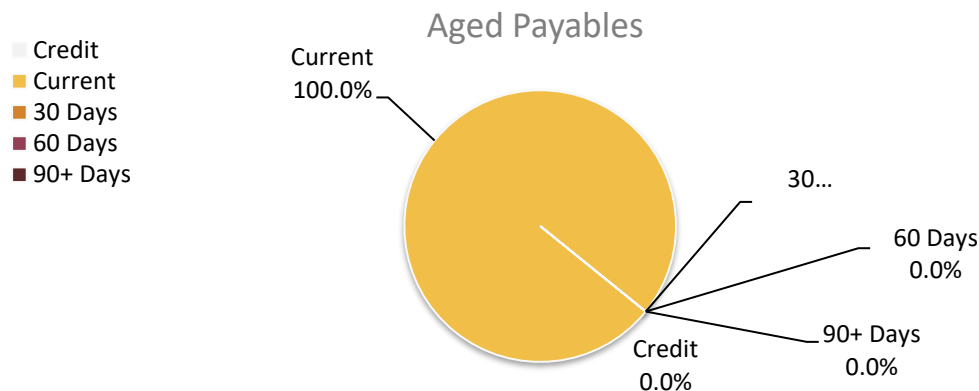
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	685,908	0	0	0	685,908
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	78,274	0	30,250	0	685,908
GST Payable	0	10,085	0	0	0	14,827
PAYG Payables	0	24,792	0	0	0	22,728
Payroll Creditors	0	0	0	0	(202)	(202)
FBT Liabilities	0	0	0	0	0	(6,134)
Other Payables - ESL Liability	0	4,935	0	0	0	9,432
Other Payables - Dept Transport	0	24,688	0	0	0	1,065
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	41,493
Prepaid Rates	0	1,366	1,005	15,817	0	12,126
Total payables general outstanding						781,243

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



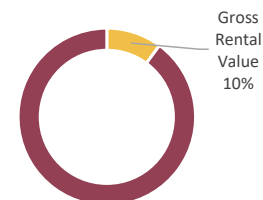
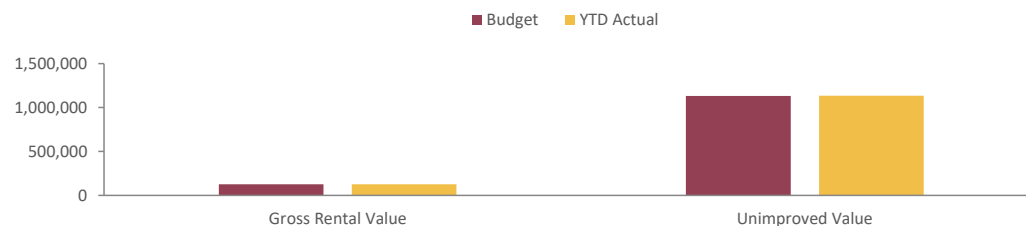
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.0970	134	1,314,448	127,501		127,501	127,501	92	127,593
Unimproved value									
Unimproved Value	0.0110	218	102,937,345	1,132,311		1,132,311	1,132,311	1,001	1,133,312
Sub-Total		352	104,251,793	1,259,812	0	1,259,812	1,259,812	1,093	1,260,905
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	430	30	44,455	12,900		12,900	12,900		12,900
Unimproved value									
Unimproved Value	430	36	607,998	15,480		15,480	15,480	-1,174	14,306
Sub-total		66	652,453	28,380	0	28,380	28,380	-1,174	27,206
Discount						-45,000	-42,531		-42,531
Amount from general rates						1,243,192			1,245,580
Ex-gratia rates	0.068		437,500	29,750		29,750	29,750		29,750
Total general rates						1,272,942			1,275,330

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		682,548	0	0	0	682,548
Total other liabilities		682,548	0	0	0	682,548
Employee Related Provisions						
Provision for annual leave		172,868	0	0	0	172,868
Provision for long service leave		145,429	0	0	0	145,429
Total Provisions		318,298	0	0	0	318,298
Total other current liabilities		1,000,846	0	0	0	1,000,846
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2024		(As revenue)	30 Nov 2024	30 Nov 2024	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		20,450	6,817	6,806
Main Roads Direct Road Grant				0		233,768	233,768	233,768
Fuel Tax Credits Grant Scheme				0		26,400	11,000	14,095
Other Culture Grant						1,000	1,000	1,100
Financial Assistance Grant - General				0		205,000	102,500	91,100
Financial Assistance Grant - Roads				0		95,000	47,500	37,253
	0	0	0	0	0	581,618	402,585	384,122


SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2024	Current Liability 30 Nov 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(423,185)	416,004		669,636	202,906	0
CSRFF Grant				0		130,421	43,474	0
Play Our Way (TBC)				0		580,000	0	0
Lotterywest (TBC)				0		100,000	0	0
Regional Road Group Grants				0		432,368	345,894	301,017
Roads to Recovery Grant				0		706,000	353,000	0
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544		266,544		266,544	0	0
Other Road Grants - WSN				0		188,000	0	85,119
	423,185	682,548	(423,185)	682,548	0	3,072,969	945,274	386,136

12.2. List of Accounts Paid

Corporate and Community		
Date	11 December 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 14 November 2024 to 11 December 2024.

Comment:

From 1 September 2023, Regulations were amended that required Local Governments to disclose information about each transaction made on a credit card, debit card or other purchasing cards. Purchase cards may include the following: business/corporate credit cards, debit cards, store cards, fuel cards and/or taxi cards.

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

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

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies. Payments have been made under delegated authority.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

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

Financial Implications:

Funds expended are in accordance with Council's adopted 2024/2025 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 151224

Moved Cr KM Burrell

Seconded Cr NJ Chandler

That Council, by Simple Majority, pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*;

Receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Koorda Municipal Fund, as presented in the attachment, and as detailed below:


For the period 14 November 2024 to 11 December 2024.

Municipal Voucher V303 to V394	Totalling \$ 990,142.58
Purchase Card Transactions (V354)	Totalling \$ 3,808.95
	Total \$ 993,951.53

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

12.3. Proposed Additional Medical Services

Corporate and Community		
Date	29 November, 2024	
Location	Koorda Health Centre	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Background:

A community priority in the Shire of Koorda revised Integrated Strategic Plan is for “local people to... enjoy a healthy lifestyle” with Council actions including “securing a medical practitioner... for two days per week.” The Shire entered into an agreement for a doctor service in July with the Shire of Wongan-Ballidu by joining that shire’s contract with the Wongan Hills Medical Centre.

Despite of some early timing issues and ongoing management, the medical service to Koorda from the Wongan Hills Medical Centre has provided well for the community. There is the potential for the Wongan Hills Medical Centre to offer additional services to the Koorda community in time including diabetes services, skin checks and women’s health services.

There also remaining the opportunity for the Shire to build on the community support of the two-day per week medical practitioner service to further enhance services offered to the community. The greatest challenge to the Shire securing such services, as was the doctor service, is the comparatively remote location of the Shire and the need to provide financial, accommodation and transport incentive. The purpose of this item is to consider Shire accommodation support for private operators to offer physiotherapy and psychology services at the Koorda Health Centre.

Comment:

The success of the medical practitioner at the Koorda Health Centre has prompted a physiotherapist and psychologist, to contact the Shire wanting to establish services at the Koorda Health Centre. Currently both providers are based in Wongan Hills and have patients from Koorda attending their rooms at the Wongan Hills Medical Centre.

The Wongan Hills Medical Centre, which holds the contract the Shire accesses for its medical practitioner, suggested the independent providers approach the Shire to establish in Koorda in the belief that it would enhance patronage of the doctor service by delivering a contingency of care. Increased and sustained demand for the doctor at the Koorda Health Centre will assist in the Shire retaining the service.

Of the new proposed services, the physiotherapist proposes to initially offer a one-day service and depending on demand could increase to a second practitioner. The physiotherapist has also discussed offering Pilates classes at the recreation centre and training sessions at the gym, however terms around both these components are yet to be determined and will depend on community demand. However, if popular could help increase membership of the Koorda Kinetic gym.

The psychologist has also proposed a weekly service to the Koorda Health Centre however discussions with the existing Koorda Child Health Nurse anticipates that demand would more likely warrant a once monthly or fortnightly service. It should be noted that the Koorda Health Centre currently provides counselling services by Wheatbelt Ag. Care, however, is unable to provide mental health assessments and develop mental health plans as would a visiting psychologist. The Wongan Hills Medical Centre practice manager conveyed that the demand for mental health plans is increasing.

The practitioners have both proposed that services commence in early-to-mid February 2025 – physiotherapist on Tuesdays and the psychologist on Wednesdays. These days have been selected as they align with the two days the doctor attends the centre.

Inspection of the Koorda Health Centre with the physiotherapist has identified a room that could be used for both services – given they are proposed for alternating days. Use of the room would attract a \$55 per day user charge as per the Shire of Koorda fees and charges.

Currently the Koorda Health Centre is used two days per week by each of the medical practitioner, community counsellor and child health nurse. An optician previously attended the Centre and was charged the by the Shire daily room hire.

The Shire agreement with the WA Country Health Service (Wheatbelt) to contribute \$150 per week to access the centre is due to expire on 31 January 2025 with inquiries initiated to determine if WACHS intends to excise either of the extension options. The current use of the Centre would not prevent the proposed services being accommodated.

Both the psychologist and physiotherapist have requested that the Shire provide overnight accommodation when they attend town. Neither practitioner has requested the room charge at the Koorda Health Centre be waived. On the bases of a weekly physiotherapist service (48 weeks per year) and a monthly psychology service, should the Shire waive accommodation charges for both providers, it would forego \$9000 income offset by \$3300 income for the Health Centre room hire.

The Shire currently offers to provide accommodation for the medical practitioner overnight between his consecutive days at the Koorda Health centre. The value of the accommodation income foregone by the Shire is \$7800, however the offer is not taken up by the current doctor.

In deciding as to whether waive the accommodation fees, Council would be expected to consider the value to the community of the additional health services and providing an incentive to attract the new services to the town and the risk that the services could be attracted to a neighbouring Shire that would offer accommodation support.

Counter to this, Council should also appreciate by waiving accommodation fees the Shire could be seen to be setting a precedence of offering free accommodation to all new businesses which may contact the Shire about commencing trade in Koorda. Though it can also be argued that health services differ from other businesses in being more of a necessity and not a discretionary purchase decision. Should Council believe there is a need for accommodation support, options available include:

- waiving of accommodation fees for the night attending the Koorda Health Centre
- Limiting the waiving of accommodation fees to a fixed establishment period such as six months
- Offering a reduced accommodation charge in per perpetuity such as 50% or \$75 per night, OR
- Offering the reduced charge for a fixed initial period as a start-up incentive.

Overnight accommodation at the Yalambee units is from \$125 to \$150 per night – which based on one night a week over a 48-week period calculates to foregone income for the Shire of between \$6000 to \$7200 per provider, though it is unlikely the psychologist will provide more than a fortnightly service.

It is intended both providers would be required to pay the \$55 per day room hire rate for the Koorda Health Centre.

In addition, should the services eventuate, given that both providers are private operators, and not part of the Wongan Hills Medical Centre contract, the Shire will also require each provide evidence of qualifications and a minimum \$10m public liability insurance prior to commencement.

Consultation:

Suzanna Tan, Director, Tweak Health Physio and Wellness.
Sue Waters, Practice Manager, Wongan Hills Medical Centre
Michelle Nicholls, Child Health Nurse, WACHS
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Nil

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.1 – Local people feel safe, engaged and enjoy a healthy and peaceful lifestyle.

Risk Implications:

Risk Profiling Theme	Service establishes in neighbouring town
Risk Category	Reputation
Risk Description	If the providers have more attractive terms in neighbouring shires, Koorda could lose the opportunity to host the services.
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Shire communications support
Action (Treatment)	Ongoing liaison with provider
Risk Rating (after treatment)	Adequate

Financial Implications:

For accommodation support the Shire would forgo income otherwise received, so no direct payment for the Shire.

Use of the Health Centre rooms - on the bases of a weekly physiotherapist service (48 weeks per year) and a monthly psychology service – would provide \$3300 income for the Shire.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 161224**

Moved Cr JM Stratford

Seconded Cr GL Boyne

That Council, aligning with our Integrated Strategic Plan (section 1.1 - Local people feel safe, engaged, and enjoy a healthy and peaceful lifestyle), support a 6-month trial for the Physiotherapist and agree to waiver the accommodation fee for one Yalabee Unit for one night per week.

CARRIED BY ABSOLUTE MAJORITY 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

CONFIRMED

13. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

13.1. 2025 Ordinary Council Meeting Dates

Governance and Compliance		
Date	29 November 2024	
Location	Not applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	Local Government Act 1995	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	2025 Proposed Council & Committee Meeting Schedule	

Background:

This Item presents the proposed dates for the 2025 Ordinary Council Meetings to Council for consideration and, if satisfactory, adoption.

Comment:

In accordance with Regulation 12 of the Local Government (Administration) Regulations 1996 and Policy "G - Council Meeting System," the Chief Executive Officer is to present an Item to Council no later than December each year requesting Council confirm the dates for the Ordinary Meetings of Council for the following year.

As such, the Shire of Koorda is required to advertise the meeting dates for the Ordinary Meetings of Council for 2025.

Consultation:

Zac Donovan, Chief Executive Officer

Statutory Implications:

Regulation 12 of the Local Government (Administration) Regulations 1996 is applicable and states:

"12. Meetings, public notice of (Act s. 5.25(1)(g))

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —*
 - (a) *the ordinary council meetings; and*
 - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,*
Are to be held in the next 12 months.
- (2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).*
- (3) *Subject to subregulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.*
- (4) *If a special meeting of a council is to be open to members of the public but, in the CEO's opinion, it is not practicable to give local public notice of the matters referred to in subregulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO's opinion, is practicable."*

Policy Implications:

G - Council Meeting Systems states:

Meeting frequency and starting time

In accordance with Regulation 12 of the Local Government (Administration) Regulations 1996 the Chief Executive Officer is to present an Item to Council no later than December each year requesting Council confirm the dates for the Ordinary Meetings of Council for the following year.

Council meetings will typically be held the third Wednesday of the month (excluding January where no meeting is typically held).

Council meetings normally commence at 5.00pm to afford an opportunity for most members of the public to attend after work, with November and December meetings normally commencing at 6.00pm to afford the opportunity for members to attend during the harvest period.

Any change to the meeting details must be published on the local government's official website as soon as practicable after the change is made.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership

Risk Implications:

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

Financial Implications:

Funds are included in the 2024/25 Budget to cover any costs associated with conducting Council Meetings, and to advertise and promote the dates of Ordinary Council Meetings.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 171224

Moved Cr KM Burrell

Seconded Cr S Christie

That, in accordance with Regulation 12(1) of the Local Government (Administration) Regulations 1996, Council resolves to conduct its 2025 Ordinary Meetings of Council as below;

**5.00pm, Wednesday 19 February 2025,
5.00pm, Wednesday 19 March 2025,
5.00pm, Wednesday 16 April 2025,
5.00pm, Wednesday 21 May 2025,
5.00pm, Wednesday 18 June 2025,
5.00pm, Wednesday 16 July 2025,
5.00pm, Wednesday 20 August 2025,
5.00pm, Wednesday 17 September 2025,
5.00pm, Wednesday 15 October 2025,
6.00pm, Wednesday 19 November 2025, and
6.00pm, Wednesday 17 December 2025.**

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

CONFIDENTIAL

14. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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

Officer Recommendation Resolution 181224

Moved Cr NJ Chandler

Seconded Cr KM Burrell

That Council accepts CONFIDENTIAL late items;
15.1. Recreation Precinct Stage Two - Project Funding, and
15.2. CEO Recruitment Process
to the December 2024 Council Agenda for consideration.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

Officer Recommendation Resolution 191224

Moved Cr KA Fuchsbichler

Seconded Cr GL Boyne

That Council close the meeting to the public at 6.37pm in accordance with the Local Government Act section 5.23 (2) (c), as a contract may be entered into, and section 5.23 (2) (e) (ii) as it contains information that has commercial value to a person.

CARRIED 6/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

6.52pm - Cr KM Burrell withdrew from the chambers.

6.53pm - Cr KM Burrell returned to the chambers.


7.00pm - Cr KM Burrell withdrew from the chambers.

7.06pm - DCEO withdrew from the chambers.

7.07pm - DCEO returned to the chambers.

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (e)(ii) information that has a commercial value to a person.

15.1. Recreation Precinct Stage Two – Project Funding

Corporate and Community		
Date	17 December, 2024	
Location	Koorda Recreation Precinct	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 Local Government (Functions and General) Regulations 1996	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation Resolution 201224

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That Council;

1. Proceed with the Bowling Club project construction as per the costings provided but with the removal of lighting hardware (lights and poles) but the inclusion of preparatory electrical works with the lighting hardware to be subject to future grant applications.

2. Koorda Sports Club to be requested to define, by 31st January 2025, their preference of the following two options.

a. \$100,000 contribution from sports club, no user fees for 15 years.

b. If no capital contribution, \$10,000pa (indexed by CPI) for green & rec centre usage.

3. Continue negotiations of Recreation Centre Management Model with Shire and all clubs with a view to have plan completed before the end of the Bowling green project construction.

4. Staff to develop plan to decommission existing Sports Club Building within 12 months of Project Completion.

CARRIED BY ABSOLUTE MAJORITY 5/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler, Cr S Christie

7.59pm - Cr KM Burrell returned to the chambers.


8.00pm - CEO & DCEO withdrew from the chambers.

8.02pm - Cr KM Burrell withdrew from the chambers.

8.12 pm - CEO & DCEO returned to the chambers.

15.2. CEO Recruitment Process

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2)(c) as a contract may be entered into.

Corporate and Community		
Date	18 December 2024	
Location	Not Applicable	
Responsible Officer	Cr Jannah Stratford, President	
Author	As above	
Legislation	<i>Local Government Act 1995, Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	1. CONFIDENTIAL - Candidate Application 2. CONFIDENTIAL - CEO Employment Contract	

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation 1
 Resolution 211224**

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That by Absolute Majority, Council;

(a) Following interviews with the shortlisted candidates with CEO Selection Panel on 17th December 2024, Council approves the making of an offer to the candidate named in Confidential Attachment 1 (Attached Candidate’s Application) for the position of Chief Executive Officer at the Shire of Koorda, as the person the Council believes to be most suitably qualified for the position.

(b) Approves and is satisfied with the proposed terms of the CEO employment contract detailed in Confidential Attachment 2, being for a period of five (5) years in accordance with the 2024 Salaries and Allowances Tribunal Local Government Determination Band 4 range \$240,396 per annum; and

(c) Considers that the Recruitment and Appointment of the new Chief Executive Officer has been undertaken and completed in accordance with the Local Government Act 1995, Local Government (Administration) Regulations 1996 and the Shire of Koorda CEO Standards for Recruitment, Performance and Termination.

CARRIED BY ABSOLUTE MAJORITY 5/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler, Cr S Christie

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation 2
Resolution 221224**

Moved Cr S Christie

Seconded Cr KA Fuchsbichler

That Council;

(a) Authorises the Shire President, Deputy Shire President and the Consultant to present, negotiate and execute the CEO employment contract and apply the common seal in accordance with section 9.49A(1)(a) of the Local Government Act 1995, subject to the candidate agreeing to enter into the proposed terms of the CEO employment contract;

(b) Notes that subject to the candidate named in Confidential Attachment 1 accepting the proposed terms of the CEO employment contract, the candidate is appointed to the position of CEO at the Shire of Koorda, the name of the preferred candidate be made public and notification to be given to the Department of Local Government, Sport and Cultural Industries.

(c) Notes that, if the candidate negotiates under clause 12 of Schedule 2 of the Local Government (Administration) Regulations 1996 terms different to the proposed terms, the Shire President will present the amended proposed contract to Council for approval before the contract is executed.

CARRIED 5/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler, Cr S Christie

**Officer Recommendation
Resolution 231224**

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

That Council re-open the meeting to the public at 8.12pm

CARRIED 5/0

For: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler, Cr S Christie

16. Elected Members' Motions

Nil.

17. Matters Behind Closed Doors

Nil.

18. Closure

The Presiding Person thanked those present for their attendance, passed on thanks to the Council Members for hard work and dedication during the year and wished everyone a Merry Christmas.

The meeting was declared closed at 8.13pm.

Signed: *Dratford*

Presiding Person at the meeting at which the minutes were confirmed.

Date: 19 February 2025