



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 17 September 2025

Commencing 5.00pm

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, 17 September 2025 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

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

Zac Donovan
Chief Executive Officer
12 September 2025

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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.

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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

Table of Contents

1.	Declaration of Opening	4
2.	Record of Attendance, Apologies and Leave of Absence	4
3.	Public Question Time	4
4.	Disclosure of Interest	4
5.	Applications for Leave of Absence	4
6.	Petitions and Presentations	4
13.1.	MRWA RAV Proposal	5
7.	Confirmation of Minutes from Previous Meetings	10
7.1.	Ordinary Council Meeting held on 20 August 2025	10
8.	Minutes of Committee Meetings to be Received	10
9.	Recommendations from Committee Meetings for Council Consideration	12
9.1.	Quarterly Reporting of Integrated Strategic Plan and Workforce Plan	12
9.2.	Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls	14
9.3.	Shire of Koorda Risk Profile Report	17
10.	Announcements by the President without Discussion	20
11.	OFFICER'S REPORTS – CORPORATE & COMMUNITY	20
11.1.	Monthly Financial Statements	20
11.2.	Monthly Financial Statements	22
11.3.	List of Accounts Paid	24
11.4.	Adoption of Workforce Plan 2025-2029	26
12.	OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE	29
12.1.	Cadoux-Koorda Road, Badgerin Rock – Proposed Subdivision	29
12.2.	Review of Policy: F- Corporate Purchasing Cards V1.0	34
12.3.	Audit Chair Appointment	37
13.	OFFICER'S REPORTS – WORKS & ASSETS	41
13.1	MRWA RAV Proposal	41
14.	Urgent Business Approved by the Person Presiding or by Decision	41
15.	Elected Members' Motions	41
16.	Matters Behind Closed Doors	41
17.	Closure	41

**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 17 September 2025**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Cr NJ Chandler requested to attend the in-person-meeting via electronic means, which has been authorised by President JM Stratford.

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr NJ Chandler	(Approved Electronic Attendance – via MS Teams)
Cr GL Boyne	
Cr KA Fuchsbichler	(5.02pm)

Staff:

Mr Z Donovan	Chief Executive Officer
Ms L Foote	Deputy Chief Executive Officer
Mr D West	Works Supervisor

Members of the Public:

Apologies:

Visitors:

Mr Bruce Moore	Council Elect
Mr Brad Harrap	Council Elect

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

The following Councillor has disclosed an interest in item 12.1 – Cadoux-Koorda Road, Badgerin Rock – Proposed Subdivision.

Cr KA Fuchsbichler

Proximity – lease and farm land near that covered by Applications 201585 and 201578 which is covered by the agenda item.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

Resolution 010925

Moved Cr GW Greaves

Seconded Cr GL Boyne

Item 13.1 MRWA RAV Proposal be brought forward in the agenda for discussion.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

5.03pm – SUSPEND STANDING ORDERS

Resolution 020925

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

That standing orders be suspended to discuss item 13.1. MRWA RAV Proposal.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

5.19pm – RESUMPTION OF STANDING ORDERS

Resolution 030925

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That standing orders be resumed as per the attendance register.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

13.1. MRWA RAV Proposal

Works and Assets		
Date	26 August, 2025	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Road Traffic Act 1974; Road Traffic (Vehicle) Regulations 2014	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	Preliminary RAV Assessment July 2024	

Background:

For the past three years the Shire of Koorda has requested Main Road WA Heavy Vehicle Services to change the Restricted Access Vehicle status for 14 roads to RAV7 from 1 October to 31 January to facilitate local industry during the harvest season.

The first year in 2023 was undertaken as a trial to later assess any detrimental impact on the nominated roads to ensure the shire was not creating a future financial impost from causing premature repairs or shortening the useful life of the selected roads.

Following the trial, the advice of the shire's Works Supervisor was that the warmer weather had lessened detrimental impacts on the roads and that the change to RAV status for the harvest period while not ideal, could be sustained.

Consequently, each subsequent year, the shire has requested the change to the RAV status and MRWA has given approval including support for Council's resolution of the 16 July Ordinary Council Meeting to implement the changes for the 2025/26 season.

However, in advising the shire of approval for the harvest change, MRWA HVS management has asked if the shire would prefer to extend the change to RAV status for the 14 roads to be year-round but to apply only to local industry (Shire of Koorda residents) traffic.

Previously (April 2019) Council resolved that any application or change beyond RAV 4 is to be referred to Council for consideration. As such this item is to consider the MRWA HVS suggestion.

Comment:

In approving the request for the 2025-26 harvest season, MRWA Heavy Vehicle Services have proposed a permanent condition on all the 14 nominated roads for "access (to be) approved to transport agricultural products and inputs only, including grain, hay, livestock and fuel".

With the explanation that this "will allow the same farmers to utilise the roads throughout the whole year without opening up the roads to all other transport tasks" rather than "adjusting the condition each year around harvest time".

To facilitate approval for the upcoming harvest season, the CEO replied to MRWA HVS to proceed with the application as presented and that the suggestion of a permanent status change for the roads would be presented at the next (September) OCM as per Council's previous resolution on 17 April 2019 that all changes or requests above RAV4 be presented to Council for decision.

Consequently, MRWA has approved the 2025-26 harvest request and are awaiting Council decision on making the adjustment permanent with the local industry provision.

For reference the 14 roads subject to the annual request for the past 3 seasons are:

Road No.	Road Name	Origin	Terminus
4110140	Burakin - Wialki	Kalannie-Kulja (6.14)	East Boundary (36.63)
4110141	Felgate	CBH access (0.80)	Cadoux - Koorda (1.50)
4110138	Haig	Railway (0.00)	Koorda - Bullfinch (0.96)
4110006	Kalannie - Kulja	LGA boundary (0.00)	Burakin - Wialki (14.33)
4110139	Koorda - Bullfinch	Haig (0.00)	East Boundary (10.47)
4110004	Koorda - Kulja	Cadoux - Koorda (0.00)	Kulja Central (48.30)
4110001	Koorda - Mollerin	Koorda - Kulja (0.00)	Burakin - Wialki (36.25)
4110088	Kulja Central	Koorda - Kulja (0.00)	Warren (26.79)
4110017	Martin	Warren(0.00)	Graves (16.39)
4110137	Railway	Haig (0.64)	Cadoux - Koorda (0.74)
4110128	Scotsman	Kulja Central (0.00)	Remlap (26.85)

4110103	Warren	Kulja Central (5.64)	LGA boundary (14.05)
4110085	Stockyard	Cadoux - Koorda (0.00)	Stockyard (end)
4110030	Graves	Kalannie – Kulja (0.00)	Martin (0.124)

In considering the MRWA HVS proposal, Council, as per its resolution of 18 September 2024, is to revisit the independent report completed following a previous request for permanent increases to RAV status on two Shire roads. That determination by Council at the OCM of 18 September 2024 was in response to an application by a mining contractor to increase two roads from RAV4 to RAV7.

Initially put to Council at the 17 April 2024 OCM, the application by Qube Bulk Pty Ltd was to transport 150,000 tonnes through the Shire over an estimated 2000 vehicle movements per annum. Council declined the application and directed staff to engage an independent consultant to assess the likely impact on Shire roads from a permanent increase to RAV status.

The resulting report, to the 18 September 2024 OCM (and attached), found that increasing the RAV status would shorten the useful life of the roads and accelerate defects such as depressions and rutting with an estimate that the roads currently had “likely less than half” their useful life remaining.

Council consequently resolved (18 September 2024 OCM) to reiterate their decision to deny the Qube Bulk Pty Ltd application and to retain the expert report (attached) by Greenfield Technical Services Assessment “for reference in future applications”.

At that time, and in response to the suggestion currently before Council from MRWA HVS, the Shire’s Works Supervisor recommends that RAV status not be extended to become permanent as, in his opinion, the softer road base in the winter months would hasten the deterioration of the roads.

These concerns of the Shire’s Works Supervisor have been conveyed to MRWA HVS to which the following response was received:

“Thank you for your response and for raising Council’s concerns regarding potential road damage during the winter months. Just re-confirming that our standard access condition will restrict the transport tasks associated with agriculture only. However, it better aligns with the various seasonal needs i.e., transport tasks associated with seeding such as bringing in fertiliser can potentially be completed more efficiently with less trips, as can any other less frequent trips needed throughout the year outside of harvest and seeding. It will not open it up to introduce extra agricultural transport tasks being completed in the wetter months, it will simply mean less trips required during this period also and with no increase to axle group mass limits.”

In addition to the mitigating comments offered by MRWA HVS, Council should also consider if it would be a realistic expectation than the nuance of access by local industry only would be recognised by other potential users and if such non-compliance would be policed by the relevant authorities.

As budgeted and approved by Council, the Shire will spend \$2,167,000 on roads for the 2025-26 financial year which represents almost 49 per cent of the Shire’s total capital expenditure with an additional \$1,074,000 is budgeted for plant replacement, much of which relates to road works.

Consultation:

Mason Evans, Team Leader, Heavy Vehicle Route Assessments MRWA
Darren West, Works Supervisor
Joshua Kirk, Greenfield Technical Services

Statutory Implications:

Road Traffic Act 1974; Road Traffic (Vehicle) Regulations 2014

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

3.2.1 Renew and enhance existing road construction and maintenance strategy to align with changing funding provision and opportunities.

3.2.2 Road asset review to determine routes and develop works program required to support future industry requirements.

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	Likely increased wear and tear to affected roads and increased maintenance costs for ratepayers.
Risk Category	Property Damage and Financial Impact
Risk Description	Localised damaged rectified by routine internal procedures.
Consequence Rating	Minor (2)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Reallocation of road grant funding.
Action (Treatment)	Advocacy and application for additional grant funding
Risk Rating (after treatment)	Adequate

Financial Implications:

A permanent increase in RAV status has been verified by an independent report to increase the likelihood of deterioration to nominated roads which would have additional and ongoing maintenance costs for the Shire. These costs have not been defined at this stage.

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation
Resolution 040925

Moved Cr KA Fuchsbichler

Seconded Cr GL Boyne

That Council extend the RAV Status 7 to the 30 April, and the Shire has the ability to close roads in extreme weather events.

LOST 2/3

For: Cr KA Fuchsbichler, Cr GL Boyne

Against: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler

AMENDED MOTION
Resolution 050925

Moved Cr JM Stratford

Seconded Cr GL Boyne

That Council extend the RAV Status 7 to the 31 March and the Shire has the ability to close roads in extreme weather events.

CARRIED 4/1

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

Against: Cr GW Greaves

5.26pm – WS Darren West withdrew from the chambers.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 20 August 2025

[Ordinary Council Minutes](#)

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 060925

Moved Cr GL Boyne

Seconded Cr GW Greaves

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 August 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. Koorda Grants Committee Minutes for meeting held 20 August 2025
[Koorda Grants Committee Meeting Minutes](#)
- b. LEMC Meeting Minutes for meeting held 4 September 2025
[LEMC Meeting Minutes](#)
- c. BFAC Meeting Minutes for meeting held 4 September 2025
[BFAC Meeting Minutes](#)

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 070925

Moved Cr GW Greaves

Seconded Cr GL Boyne

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 Grants Committee Meeting, 20 August 2025;
- b. LEMC Meeting, 4 September 2025; and
- c. BFAC Meeting, 4 September 2025.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

8.2. Minutes of External Committee Meetings to be Received

- a. GECZ Meeting Minutes for meeting held 18 August 2025
[GECZ Meeting Minutes](#)

Voting Requirements

☒ Simple Majority

☐ Absolute Majority

**Officer Recommendation
Resolution 080925**

Moved Cr GL Boyne

Seconded Cr GW Greaves

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

- a. GECZ Meeting, 18 August 2025.**

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

9. Recommendations from Committee Meetings for Council Consideration

9.1. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	10 September 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☒ Information	
Attachments	Quarterly Scorecard – September 2025	

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

Committee Recommendation Resolution 090925

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That Council:

- 1. Adopts the quarterly reporting documents to September 2025 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

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

Governance and Compliance		
Date	10 September 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	FRM Action Plan – September 2025	

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

**Committee Recommendation
Resolution 100925**

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Council as per the quarterly report document to September 2025 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 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

9.3. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	10 September 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	Local Government (Audit) Regulations 1996 – Reg 16 and 17 Local Government Act 1995 AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	Shire of Koorda Risk Profile Action Plan - September 2025	

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 & 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

Committee Recommendation Resolution 110925

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Council, as per the quarterly report document to September 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

10. Announcements by the President without Discussion

The Shire President extends condolences to the Cornish family on the passing of Shirley and to the Quinn family on the passing of Mick.

Congratulations to Koorda Ladies Hockey Club on winning the 2025 Premiership.

Congratulations to Stephen Maher on being awarded a Life Membership of the Koorda Golf Club.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	29 August 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	July 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 July 2025.

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 120925

Moved Cr GW Greaves

Seconded Cr GL Boyne

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 31 July 2025, as presented.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

11.2. Monthly Financial Statements

Corporate and Community		
Date	5 September 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	August 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 August 2025.

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 130925

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

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 31 August 2025, as presented.

CARRIED 5/0
For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

11.3. List of Accounts Paid

Corporate and Community		
Date	9 September 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 13 August 2025 to 9 September 2025.

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 2025/2026 Budget.

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 140925

Moved Cr GL Boyne

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 12 August 2025 to 9 September 2025.

Municipal Voucher V103 to V170
Purchase Card Transactions (V155)

Totaling \$ 596,384.11
Totaling \$ 6,887.69
Total \$ 603,271.80

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

11.4. Adoption of Workforce Plan 2025-2029

Corporate and Community		
Date	12 September 2025	
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 (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	Draft Workforce Plan 2025-2029	

Background:

It is a requirement of Integrated Planning and Reporting legislation that all Local Governments adopt a Strategic Community Plan (SCP) and Corporate Business Plan (CBP). These key documents are supported by Informing Strategies: the Long-Term Financial Plan, the Asset Management Plan and the Workforce Plan.

Following the desktop review of the Shire's Integrated Strategic Plan (ISP) (incorporating the SCP 2024-2023 and CBP 2024-2027), which was undertaken 2024 and was adopted by Council at the June 2024 Ordinary Council Meeting as per RES: 120624, Staff have undertaken a review of the Shire's Workforce Plan.

The Workforce Plan must be reviewed at least once every four years, and a desktop review should be carried out every two years. This Workforce Plan updates the previous Plan (2022-2025) and is designed to complement the Integrated Strategic Plan.

As with all Local Governments, the Shire of Koorda requires a diverse workforce that encompasses a wide range of occupations, requiring a broad range of skills to ensure that the Shire can deliver on its primary functions including:

- Infrastructure services (e.g. local roads, footpaths, drainage, waste collection and management).
- Provision and administration of community and recreation facilities.
- Community services.
- Building services.
- Planning and development approvals.

The Workforce Plan is intended to enhance the capacity of the Shire's workforce to meet community needs by ensuring the organisation has the required staff, capabilities and resources to ensure sustainable service delivery now and into the future.

The Workforce Plan takes into account elements of the ISP. It also examines potential external influences over workforce supply and demand. All staff costs are reflected in the annual budget and draft Strategic Resourcing Plan, which will be tabled at a future Council Meeting for consideration. This includes wages, worker's compensation, superannuation and training costs, and is a recognition of the workforce required to achieve the objectives set out in the ISP.

Comment:

Workforce planning is a term used to describe the planning process undertaken to ensure an organisation has the right people, with the right skills, at the right time. It is a process that documents the directions in which a work area is heading and provides a tool for making human resources now and into the future.

The Workforce Plan 2025-2029 has been developed over the past several months and has involved consultation with all staff by way of a 'Workforce Engagement and Planning' survey. 14 out of 24 staff members completed the survey.

Consultation:

Executive Management Team
Staff

Statutory Implications:

All Local Governments are required to produce a plan for the future under S5.56 (1) of the Local Government Act 1995.

The Local Government (Administration) Regulations 1996 provide a brief outline of the minimum requirements to meet this obligation, which includes the development of a strategic community plan and a corporate business plan.

The Workforce Plan is a legislative requirement and forms part of the informing strategies of Council's Integrated Strategic Planning. The Workforce Plan is subsequently developed factoring in the information and direction set out in Council's other plans, being the following:

- Strategic Community Plan
- Long-Term Financial Plan
- Asset Management Plan
- Forward Capital Works Plan
- Risk Management Plan

It is a legislative requirement to review the Workforce Plan every four years, with a desktop review every two years.

Policy Implications:

There are various Workforce policies; however, not a policy specific to Workforce Plans.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and transparent leadership.

4.2 - Investment in the skills and capabilities of our elected members and staff.

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

Risk Implications:

Risk Profiling Theme	Employment Practices
Risk Category	Reputational & Legislative
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 & Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

There are nil financial implications for this report; however, wages and other workforce costs (e.g, allowances, personal protective equipment, training etc.) are accounted for in Council's annual budget.

Voting Requirements:

☒ Simple Majority ☐ Absolute Majority

**Officer Recommendation
Resolution 150925**

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That Council adopts the Shire of Koorda's Workforce Plan 2025-2029, as presented.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

The following Councillor has disclosed an interest in item 12.1 – Cadoux-Koorda Road, Badgerin Rock – Proposed Subdivision.

Cr KA Fuchsbichler

Proximity – lease and farm land near that covered by Applications 201585 and 201578 which is covered by the agenda item.

5.39pm – Cr KA Fuchsbichler withdrew from the chambers.

12.1. Cadoux-Koorda Road, Badgerin Rock – Proposed Subdivision

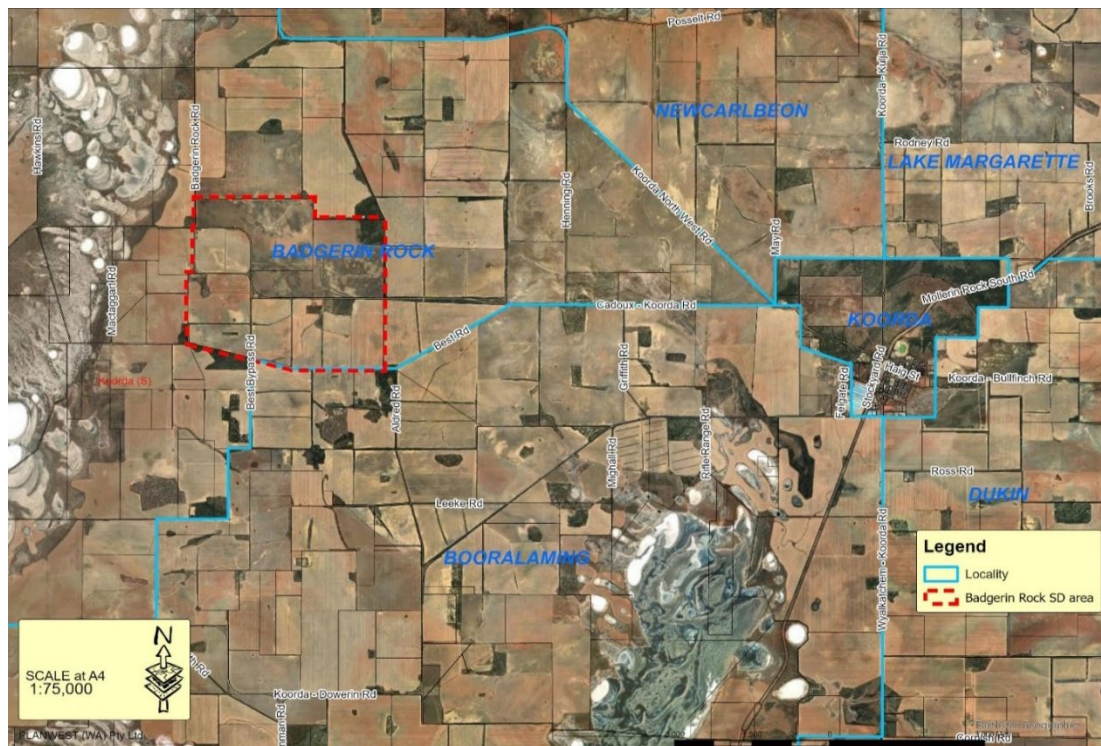
Governance and Compliance		
Date	26 August 2025	
Location	Lots 693, 2357, 15056, 20312, and 20950 Cadoux-Koorda Road, BADGERIN ROCK	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Paul Bashall, Planwest Planning Consultant	
Legislation	<i>Shire of Koorda Local Planning Scheme No 3</i>	
Disclosure of Interest	Nil	
Purpose of Report	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	Subdivision (SD) application (Ref: 202091) Subdivision Subject Lots	

Background:

The WA Planning Commission has referred a proposed subdivision (Ref: 202091) of Lots 693, 2357, 15056, 20312, and 20950 Cadoux-Koorda Road, **BADGERIN ROCK** to the Council for comment. The application involves 5 existing lots and proposes to rearrange lot boundaries to create 4 new lots. This better reflects land management by avoiding having lots straddling both sides of Cadoux-Koorda and Best Bypass Roads. The existing lot sizes range from 62ha to 4663ha with the proposed new lots ranging from 217ha to 351ha. A response to the Commission is due by 1st October 2025.

The proposed subdivision area is located about 10 kilometres west of Koorda townsite as shown in **Figure 1** below.

FIGURE 1 – LOCATION PLAN



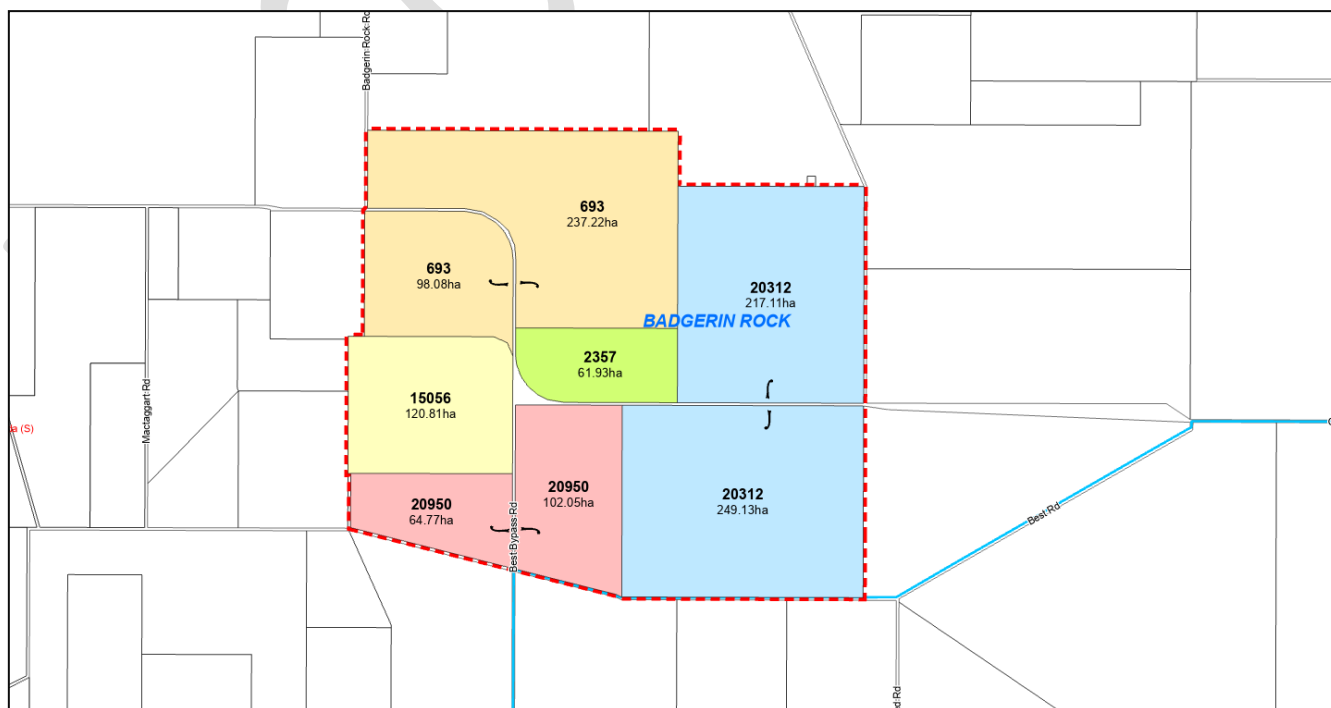
Source: Planwest, ESRI, Landgate

The application has also been referred to DBCA – Wheatbelt, Water Corporation, and Western Power. The application indicates that there are no buildings or structures on the subject land, and no additional lots are to be created.

Proposal:

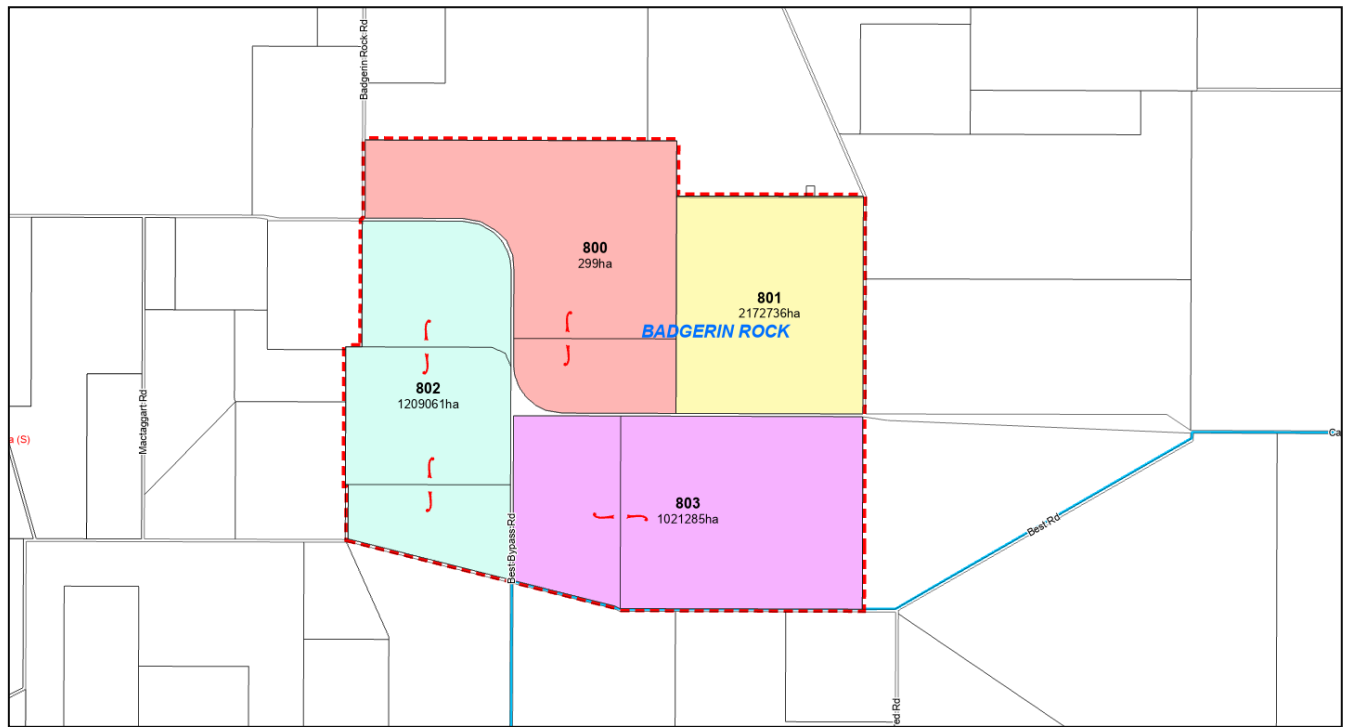
Figure 2 shows an enlargement of the subdivision area and the configuration of the existing lots and how Cadoux-Koorda Road currently dissects Lots 693 and 20312, and Best Bypass Road dissects Lot 20950. **Figure 3** shows the new lot design. The subdivision does not involve any development that requires the Council's expenditure.

FIGURE 2 – EXISTING LOT CONFIGURATION



Source: Planwest, ESRI, Landgate

FIGURE 3 – PROPOSED LOT CONFIGURATION



Source: Planwest, ESRI, Landgate

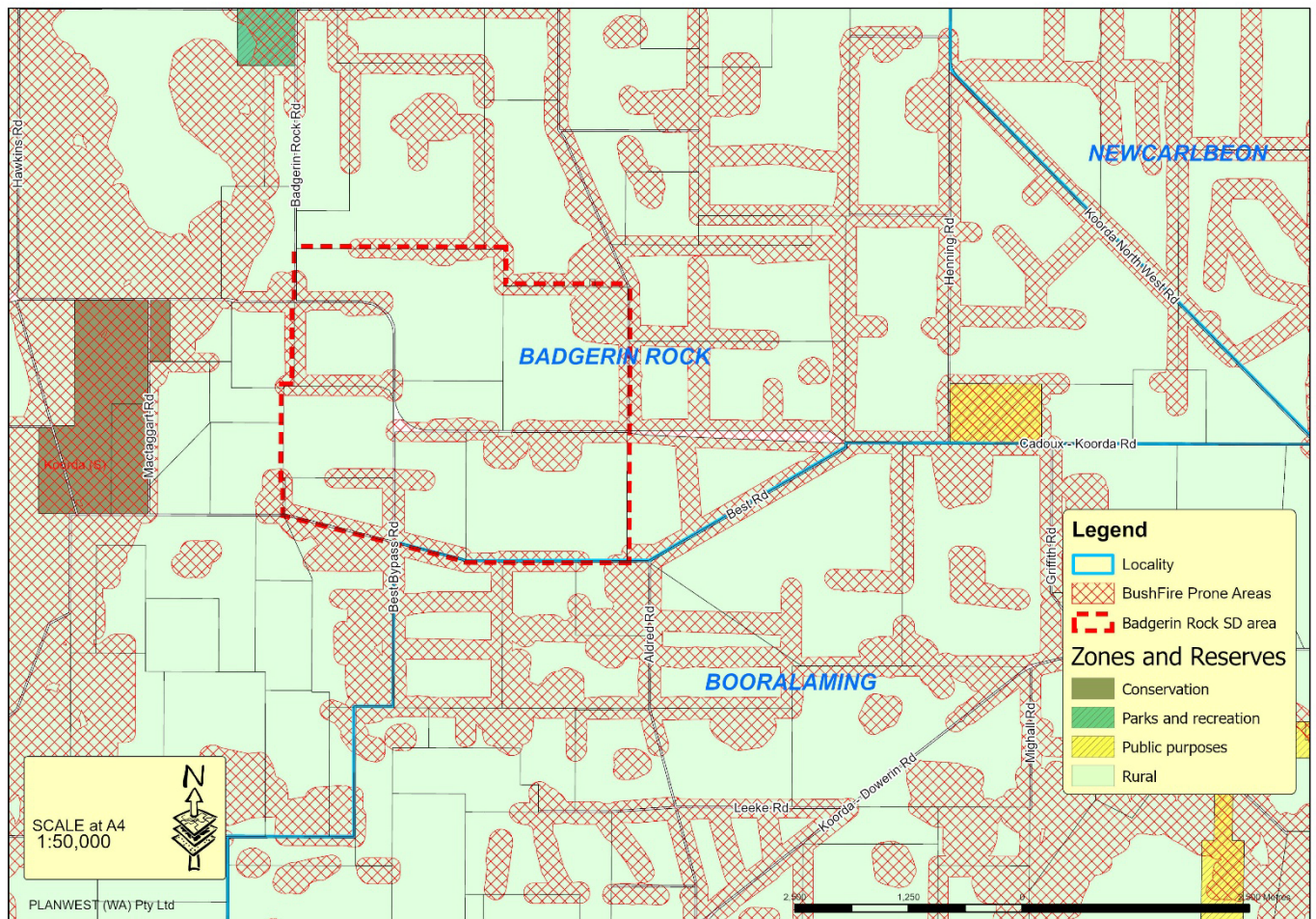
Consultation:

Zac Donovan, Chief Executive Officer
Lana Foote, Deputy Chief Executive Officer
Department of Planning, Lands & Heritage

Statutory Implications:

The land is zoned Rural in the Shire of Koorda Local Planning Scheme No 3 (the Scheme) - an extract of which is shown in **Figure 4**. The Scheme was gazetted in December 2014 and has one amendment completed in 2020. The subdivision area is affected by the Bushfire Prone mapping, however, as there is no new development proposed, a Bushfire Attack Level or a Bushfire Management Plan is not considered necessary.

FIGURE 4 – EXTRACT FROM THE SCHEME 3



Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

2.1.1 - Review planning framework and scheme to ensure contemporary and compliant and engage community and business input to confirm will meet needs and expectations of stakeholders.

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)	Planning Scheme & Planning Consultant
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Conclusion:

The Commission is responsible for determining all subdivision applications in the State.

It is recommended that Council supports the application, raising no objections or conditions as,

- The subdivision proposal simply seeks to rearrange existing lot boundaries without creating additional lots.
- Because there is no new development, a BAL (Bushfire Attack Level) or a BMP (Bushfire Management Plan) should not be required. Any future development may require the Council's assessment of a fresh DA (Development Approval) application at which time a BAL or BMP may be necessary.
- Fire breaks will automatically apply to new boundaries.

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation

Resolution 160925

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council:

1. Supports the subdivision application (Ref: 202091) of Lots 693, 2357, 15056, 20312, and 20950 Cadoux-Koorda Road, BADGERIN ROCK as outlined in the application to the WA Planning Commission, and
2. Advises the WA Planning Commission that it has no objections to the proposed subdivision and has no conditions to impose on the proposal.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

5.42pm - Cr KA Fuchsbichler re-entered the chambers.

5.42pm – SUSPEND STANDING ORDERS
Resolution 170925

Moved Cr GW Greaves

Seconded Cr GL Boyne

That standing orders be suspended to discuss item 12.2. Review of Policy: F- Corporate Purchasing Cards V1.0.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

5.49pm – Mr Bruce Moore withdrew from the chambers.

5.50pm – Mr Bruce Moore returned to the chambers.

5.50pm – RESUMPTION OF STANDING ORDERS
Resolution 180925

Moved Cr GL Boyne

Seconded Cr GW Greaves

That standing orders be resumed as per the attendance register.

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

12.2. Review of Policy: F- Corporate Purchasing Cards V1.0

Governance and Compliance		
Date	10 July 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	F - Corporate Purchasing Cards V1.0	

Background:

As per Policy F – Corporate Purchasing Cards V1.0, the below currently applies for the Shire of Koorda;

Corporate Credit Card Authorised Users and Limits

The Shire of Koorda has one (1) credit card facility, with three (3) individually identifiable purchase cards attached.

Credit Cards are held by:

- 1. Chief Executive Officer,*
- 2. Deputy Chief Executive Officer, and*
- 3. Works Supervisor.*

The Shire's corporate credit card facility shall not exceed \$10,000. This overall limit can only be increased by Council Resolution.

Comment:

Currently, each authorised officer has an individual transaction limit of \$10,000. However, as the credit card facility is shared among officers, the total combined limit is also capped at \$10,000. This shared cap has resulted in the facility reaching its maximum on multiple occasions over the past year, thereby hindering the ability to make necessary purchases in a timely manner.

In accordance with Council policy, any increase to the credit card facility must be approved by Council Resolution. It is therefore requested that the overall credit card facility limit be increased to \$30,000. This adjustment will allow each authorised officer to access up to \$10,000 independently, ensuring operational efficiency and reducing delays in procurement.

Consultation:

Zac Donovan, Chief Executive Officer

Statutory Implications:

Local Government Act 1995 – Section 2.7 (2)(a) and (b)

Local Government Act 1995 – Section 6.5(a)

Local Government (Financial Management) Regulations 1996 –11

Local Government (Financial Management) Regulations 1996 – 13 & 13A

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	Purchasing and Supply
Risk Category	Service Interruption
Risk Description	No material service interruption
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Policies, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements:

☒ Simple Majority ☐ Absolute Majority

Officer Recommendation

Moved

Seconded

That Council approve the update to Policy “F - Corporate Purchasing Cards V1.0” to increase the Shire of Koorda Credit Card Facility to \$30,000.

**ALTERNATIVE MOTION
Resolution 190925**

Moved: Cr GW Greaves

Seconded Cr JM Stratford

That Council approve the update to Policy “F - Corporate Purchasing Cards V1.0” to increase the Shire of Koorda Credit Card Facility to \$20,000.

**\$15,000 – CEO/DCEO
\$5,000 – Works Supervisor**

CARRIED 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

12.3. Audit Chair Appointment

Governance and Compliance		
Date	8 September, 2025	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	Resume R.J. Back	

Background:

As part of reforms to the governance of Local Government, all councils have needed to appoint the presiding members for each committee by an absolute majority – rather than elected by the committee only – which the Shire completed at the 19 February Ordinary Council Meeting.

The next tranche of the reforms includes the renaming of Audit and Risk Committees as Audit, Risk and Improvement Committee and the appointment of two independent members of which one must be the chair or presiding member of the committee, with the second to deputise as required.

The legislative amendments requiring the latest reforms are not yet proclaimed but scheduled to occur after the Local Government elections (18 October). The WA Local Government Association anticipates this may be delayed however as the sector is yet to be consulted on draft regulations.

In addition, once the amendments are proclaimed, Local Governments will have six months to appoint an independent presiding member, and independent deputy of the presiding member, who is only to attend the committee meeting if the independent presiding member is unable to attend.

Neither of the independent appointees can be an elected member of any Local Government. Though in the event that neither of the independent members are available to attend the Audit, Risk and Improvement Committee, then the committee members present “are to choose one of themselves to preside at the meeting” (Section 5.14 of the Act).

Consequently, the purpose of this item is to assist Council to prepare by presenting an option for an independent chair for the Audit and Risk Committee, formalise the change of name of the committee; and prompt consideration of an additional independent member to be identified from the community.

Comment:

While the relevant amendments and regulations are yet to be proclaimed, and the Shire will have six months to comply, it remains prudent that Council consider these matters given the limited availability of suitable candidates, which is exacerbated due to the Shire’s likely additional requirement for travel.

As mentioned, the item will address the need to change the committee’s name; the appointment of both an independent committee chair and deputy; and the remuneration level per meeting.

The pending requirement to change the name of the Shire's existing Audit and Risk Committee to the Audit, Risk and Improvement Committee is simply achieved by Council endorsing the change and as such it is included in the proposed officer recommendation for the item.

Regarding the selection of an independent deputy presiding member, it is proposed that Council consider individuals within the community to nominate, discussion of which be deferred to the in-camera council information forum, with a preferred candidate to be approached and, if in agreeance, presented for endorsement at the next most convenient Ordinary Council Meeting.

It is proposed that a member of the Koorda community be preferred for the independent deputy presiding member, so that they are readily available to attend the committee if required. As explained earlier, under the proposed new committee structure, the deputy would only attend the meeting in the absence of the independent committee chair and having a local deputy would better facilitate attendance in the event of a late or unforeseen withdrawal by the independent chair.

For the appointment of an independent chair for the Audit, Risk and Improvement Committee, the item proposes Council endorse Mr Ron Back who is highly qualified with extensive experience in Local Government finances and reporting. In discussions with the CEO, Mr Back has agreed to the role of the independent presiding member, should Council support the recommendation.

Mr Back's resume is attached. In summary, Mr Back holds a Bachelor of Commerce (UWA) and is a Certified Practicing Accountant with experience in the finance sector (3 years with Commonwealth Bank) and as an auditor (7 years with the federal Office of the Auditor General) prior to working in Local Government (15 years as accountant and then treasurer for the City of Perth).

Since leaving the City of Perth in 1994, Mr Back has advised to state and local governments on financial compliance and strategic development; provided sector training; served on numerous boards and technical advisory groups; presented to various sector inquiries including structural reform and boundary adjustments; and presented at dozens on forums and conferences.

Regularly Mr Back has been appointed to redress operational and financial issues at various Local Governments which have included the City of South Perth, City of Canning, Shire of Augusta-Margaret River and Shire of Dowerin and most recently the Shire of Coolgardie. He also was part of the advisory group to the State Government in defining the Local Government Financial Indicator.

Regarding remuneration, the Salary and Allowance Tribunal determination (sec. 6.4) in effect from 1 July 2025, sets out that all Local Governments, irrespective of Band allocation, can offer a meeting fee of up to \$450, dependent on circumstances and the candidate's skills and experience.

The meeting fees first proposed were scaled as per Local Government Bands (descending from the Band 1 rate) however it was determined that a lower rate for Band 4 Local Governments would be problematic in being smaller (with less in-house expertise) and many remote (requiring travel) and that a lower fee would provide a greater challenge to find suitable candidates.

Given the distance from the Shire to the metropolitan area (where Mr Back is based), the CEO has discussed the potential for Mr Back to chair the committee remotely but attend at least one of the four meetings in person each year. Mr Back has stated he is supportive of such an arrangement.

It is for Council to decide the requirements of the independent chair as per any combination of in-person or remote attendance and the remuneration applicable. However, given the travel component it is proposed that the Shire offer Mr Back the \$450 meeting fee for in-person attendance and \$300 for

remote attendance for a total cost to the Shire of \$1350 per annum. The higher fee for the in-person meeting is in recognition of the 5 to 6 hours travel time and costs. The Shire would also likely need to forego overnight accommodation costs for in-person meetings.

For the Deputy Chair (when required) it is proposed the meeting fee be set at \$300 per in person meeting as it is proposed to engage a community member who would have limited comparative travel time and costs and likely lesser direct experience in Local Government finance and governance.

Consultation:

Lyn Fogg, Senior Governance Specialist, WALGA

Statutory Implications:

Local Government Act 1995

Policy Implications:

G – Legislative Compliance V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership

Risk Implications:

Risk Profiling Theme	The shire is unable to secure independent committee chair or deputy
Risk Category	Compliance
Risk Description	Establishing positions are required under next tranche of LG reforms
Consequence Rating	Moderate (3)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Proactive well in advance of implementation requirement
Action (Treatment)	Ongoing discussions
Risk Rating (after treatment)	Effective

Financial Implications:

As proposed an additional \$1350 per annum in sitting fees.

Voting Requirements: ☐ Simple Majority ☒ Absolute Majority

**Officer Recommendation:
Resolution 200925**

Moved Cr JM Stratford

Seconded Cr GL Boyne

That Council:

- i). **Changes the name of the Shire of Koorda Audit and Risk Committee to the Shire of Koorda Audit, Risk and Improvement Committee.**
- ii). **Directs the CEO to consult with the President to secure an independent Deputy Chair for the Audit, Risk and Improvement Committee who is a resident of the Shire of Koorda and from a list identified from Council Information Forum discussions.**
- iii). **Sets remuneration for the Deputy Chair position be at \$450 per meeting with meetings to be chaired in-person.**
- iv). **Appoints Mr Ron Back as Independent Chair of the Audit, Risk and Improvement Committee, with remuneration of \$450 per meeting attendance, with a travel allowance (in line with Council) and accommodation support if required for in-person meeting attendance.**

CARRIED BY ABSOLUTE MAJORITY 5/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

13. OFFICER’S REPORTS – WORKS & ASSETS

13.1 MRWA RAV Proposal

Item brought forward in the agenda to follow 6.

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

Nil.

15. Elected Members’ Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The Presiding person thanked Council Elect Harrap & Moore for their attendance at the meeting and declared the meeting closed at 5.57pm.

Signed: _____

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

Date: 15 October 2025



Shire of
Koorda

Drive in, stay awhile

MINUTES

Audit & Risk Committee Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 17 September 2025

Commencing 4.00pm

Dear Audit & Risk Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Koorda will be held on Wednesday 17 September 2025 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 4.00pm.

Zac Donovan
Chief Executive Officer
12 September 2025

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.

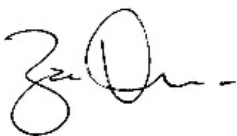
Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

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

Table of Contents

1. Declaration of Opening	4
2. Record of Attendance, Apologies and Leave of Absence	4
3. Public Question Time	4
4. Disclosure of Interest	4
5. Confirmation of Minutes from Previous Meetings	4
5.1. Audit & Risk Committee Meeting held on 18 June 2025	4
6. Presentations	5
7. Officer's Reports	5
7.1. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan	5
7.2. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls	7
7.3. Shire of Koorda Risk Profile Report	10
8. Urgent Business Approved by the Person Presiding or by Decision	13
9. Date of Next Meeting	13
10. Closure	13
APPENDIX I – Terms of Reference	14

Shire of Koorda
Audit & Risk Committee Meeting
4.00pm, Wednesday 17 September 2025



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 4.04pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

Cr JM Stratford	President & Chair
Cr GW Greaves	Member
Cr GL Boyne	Member

Staff:

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

Visitors:

Apologies:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Confirmation of Minutes from Previous Meetings

5.1. Audit & Risk Committee Meeting held on 18 June 2025

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

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Committee Recommendation

Moved Cr GL Boyne

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held 18 June 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 3/0

For: Cr JM Stratford, Cr GL Boyne, Cr GW Greaves

6. Presentations

Nil.

7. Officer's Reports

7.1. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	10 September 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☒ Information	
Attachments	Quarterly Scorecard – September 2025	

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

Committee Recommendation

Moved Cr GW Greaves

Seconded Cr GL Boyne

That the Audit Committee recommends:

That Council:

- 1. Adopts the quarterly reporting documents to September 2025 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED 3/0

For: Cr JM Stratford, Cr GL Boyne, Cr GW Greaves

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

Governance and Compliance		
Date	10 September 2025	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	FRM Action Plan – September 2025	

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

Committee Recommendation

Moved Cr GW Greaves

Seconded Cr GL Boyne

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

That Council as per the quarterly report document to September 2025 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 3/0

For: Cr JM Stratford, Cr GL Boyne, Cr GW Greaves

7.3. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	10 September 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	Local Government (Audit) Regulations 1996 – Reg 16 and 17 Local Government Act 1995 AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	Shire of Koorda Risk Profile Action Plan - September 2025	

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 & 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

Committee Recommendation

Moved Cr GL Boyne

Seconded Cr GW Greaves

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

That Council, as per the quarterly report document to September 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 3/0

For: Cr JM Stratford, Cr GL Boyne, Cr GW Greaves

8. Urgent Business Approved by the Person Presiding or by Decision
Nil.

9. Date of Next Meeting

5.00pm Wednesday 17 December 2025.

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 4.09pm.

Signed: _____

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

Date: 17 December 2025

APPENDIX I – Terms of Reference

Audit and Risk Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Audit and Risk Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the *Local Government Act 1995* (C15.09.15).

3. Definitions

TERM	DEFINITION
Act	The <i>Local Government Act 1995</i> .
Council	The body consisting of all council members sitting formally as the Council of Shire of Koorda ("the Shire").
Chief Executive Officer	The Chief Executive Officer (CEO) of the Shire of Koorda.
Committee	Shire of Koorda Audit and Risk Committee
Council Member	A person elected under the Act as a member of Council. Shire of Koorda council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
External Member	A person who is not a council member appointed to the committee with requisite skills, knowledge and experience that compliment the committees objectives.
Member	A person appointed to this committee.

4. Objectives

The primary objective of the committee is to accept responsibility for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the committee will:

- Assist Council in discharging its legislative responsibilities of controlling the Shire's affairs.
- Ensure openness in the Shire's financial reporting.
- Liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems, risk management framework and compliance with legislation.

The committee is to facilitate:

- The enhancement of the credibility and objectivity of external financial reporting.
- Effective management of financial and other risks and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance.
- The provision of an effective means of communication between the external auditor and Council.
- The reduction of fraud, corruption and misconduct risk as a part of their oversight of financial reporting.

5. Powers

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee meets with the auditor of the Shire at least once in every year to satisfy the requirement of section 7.12A(2) of the Act.

The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures without the approval of the CEO.

6. Functions of the Committee

In accordance with *Local Government (Audit) Regulations 1996*, the committee is to:

- a. Guide and assist the Shire in carrying out:
 - i. its functions under Part 6 of the Act; and
 - ii. its functions relating to other audits and other matters related to financial management.
- b. Guide and assist the Shire in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act.
- c. Review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to;
 - i. report to the council the results of that review; and
 - ii. give a copy of the CEO's report to Council.
- d. Consider the CEO's three yearly reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to Council the results of those reviews.
- e. Oversee the implementation of any action that the Shire:
 - i. is required to take by section 7.12A(3); and
 - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - iv. has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c).
- f. Perform any other function conferred on the committee by the regulations or another written law.

Additionally, the committee is to:

- a. Review the Shire's draft annual financial report, focusing on:
 - i. accounting policies and practices;
 - ii. changes to accounting policies and practices;
 - iii. the process used in making significant accounting estimates;
 - iv. significant adjustments to the financial report (if any) arising from the audit process;
 - v. compliance with accounting standards and other reporting requirements; and
 - vi. significant variances from prior years.
- b. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation, but before the annual financial report is signed.
- c. Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference.
- d. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference.

6.1. Compliance

The committee's functions in regards to compliance is to:

- a. Review the annual Compliance Audit Return and satisfy itself that the return is supported by appropriate processes and controls.
- b. Provide reasonable confidence about the accuracy of information contained in the Compliance Audit Return and make a recommendation on its adoption to Council.

6.2. Risk Management

The committee's functions in regards to risk management is to:

- a. Ensure the Shire's risk management framework addresses Council's exposure to both strategic and operational risks.
- b. Monitor the effectiveness of the risk management framework through regular reviews and reporting.
- c. Regularly review Council's strategic risk register to check that extreme and high level risk are managed in accordance with the "Risk Management Policy."
- d. Address any specific requests referred from Council in relation to issues of risk and risk management.
- e. At least once every year consider a report from the Shire's Executive Management Team in relation to the management of risk within the Shire, and satisfy itself that appropriate controls and processes are in operation, and are adequate for dealing with risks that impact the Shire.

7. Membership

The committee will consist of three elected members, with a fourth elected member acting as a deputy.

If authorised by the committee, council members attending as observers may participate in the meeting (but are not able to vote).

The CEO and employees are not members of the committee. The Deputy CEO is to provide administrative support to the committee.

Related Documents (Legislation/Local Law/Policy/Procedure/Delegation)

Local Government Act 1995, Section 5.36, 5.39C & 5.40

Review History

Date	Council Resolution	Description of review/amendment
18/12/2023	RES: 111223	Terms of Reference Adopted V2.0
23/10/2023	RES: 191023	Committee Re-established (inclusion of Risk)
15/09/2021	RES: 060921	Terms of Reference Adoption V1.0

Zone Minutes on a Page 18 August 2025

Minutes

Minutes from the meeting can be accessed on the [WALGA website](#).

Virtual Host

The Zone received a 'virtual host' presentation from the Shire of Tammin.
The presentation is [available here](#).

Speakers

The meeting received presentations from:

- Ms Hannah Godsave, WALGA Policy Manager Community provided an overview WALGA's work on public health policy, including in relation to Local Public Health Plans (presentation [available here](#)).
- Ms Nancy Bineham, Director Strategy, Change & Service Development at the WA Country Health Service Wheatbelt provided an address on the Living Well in the Wheatbelt Strategy and the interface with Local Public Health Plans (presentation [available here](#)).
- Mr Leon Key, Director of AvonWest at Procon Developments, provided a briefing on the Northam Freight Hub project.

Zone Business

- The Zone resolved to request that WALGA continues to advocate to the State Government to retain the current system of four-year teams with a two-year spill for Local Government elections.
- That the Zone endorsed the audited annual financial statements for the year ended 30 June 2024.
- The Zone received updates reports on:
 - The Zone Council Member Training Initiative – face to face Council Member Essential Training to be held within the Zone in February and March 2026.
 - The proposed delegation to Perth in 2026.
 - The proposed meeting cycle for 2026 (and beyond).

Shires of:

Bruce Rock
Cunderdin
Dowerin
Kellerberrin
Kondinin
Koorda
Merredin
Mt Marshall
Mukinbudin
Narembeen
Nungarin
Tammin
Trayning
Westonia
Wyalkatchem
Yilgarn

Priorities Survey

As outlined in the Minutes, all delegates, Zone Council members and senior officers are invited to provide input on a survey to inform the 2026 Delegation, as well as a potential review of the Zone's priorities.

Please consider completing the survey at <https://www.surveymonkey.com/r/gecz-delegation> your earliest convenience.

Responses are requested by Friday, 19 September 2025.

State Council Agenda

The Zone supported all the recommendations for Matters for Decision:

- Rating of Renewable Energy Facilities
- Rating of Miscellaneous Licences
- Community Infrastructure and Community Sporting and Recreation Facilities Fund Advocacy Positions
- Rural and Remote Health Services Advocacy Position
- Health Advocacy Position
- Advocacy Positions for Active Transport and Micromobility

Next Meeting

The next Zone meeting will be held on Thursday, 13 November at 9:30am (9:00am arrival) in the Shire of Kellerberrin.



WHEATBELT NORTH-EAST SRRG



Chairperson: Cr E O'Connell
Deputy Chairperson: Cr W Della Bosca

Secretary: Mr R Munns
R Munns Engineering Consulting Services
PO Box 516
NARROGIN WA 6312
Ph : 0407 604 164

Unconfirmed Minutes of the Sub Regional Road Group meeting held via Zoom Video Conference on Friday the 19th September 2025 commencing at 9.04 am.

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson declared the meeting open at 9.04 am and welcomed everyone in attendance.

2. ATTENDANCE/APOLOGIES

Attendance

Cr Eileen O'Connell	Shire of Nungarin	(Chairperson & Voting Delegate)
Cr Wayne Della Bosca	Shire of Yilgarn	(Voting Delegate)
Cr Nick Chandler	Shire of Koorda	(Voting Delegate)
Cr Ashley Walker	Shire of Mukinbudin	(Voting Delegate)
Cr Justin Begley	Shire of Wyalkatchem	(Voting Delegate)
Cr Daimon Geier	Shire of Westonia	(Voting Delegate)
Ms Tanika McLennan	CEO – Shire of Mukinbudin	
Mr Peter Naylor	CEO – Shire of Trayning	
Ms Ian McCabe	Acting CEO - Shire of Wyalkatchem	
Mr Darren West	Manager of Works – Shire of Koorda	
Mr Paul Healy	Manager of Works – Shire of Trayning	
Mr Craig Powell	Manager of Works – Shire of Mukinbudin	
Mr Dave Walters	Leading Hand – Shire of Mukinbudin	
Mr Aldo Lamas	Manager of Works – Shire of Wyalkatchem	
Mr Cameron Watson	Executive Manager of Corporate Services – Shire of Yilgarn	
Mr Rod Munns	Consulting Engineer - RMECS	(Secretary)

Apologies

Cr Tanya Gibson	Shire of Mt Marshall	(Voting Delegate)
Cr Dale Naughton	Shire of Trayning	(Voting Delegate)
Mr Bill Price	CEO – Shire of Westonia	
Mr Nic Warren	CEO – Shire of Yilgarn	
Mr Dave Nayda	CEO – Shire of Nungarin	
Mr Ben McKay	CEO – Shire of Mt Marshall	
Mr Zac Donovan	CEO – Shire of Mt Koorda	
Mr Glen Brigg	Manager of Works – Shire of Yilgarn	
Mr Aaron Wootton	Manager of Works – Shire of Nungarin	
Mr Santo Leotta	Manager of Works – Shire of Mt Marshall	
Mr Allister Butcher	Consultant – Shire of Wyalkatchem	
Mr John Nuttall	Program Director - WSN	
Ms Allison Hunt	Secretary WN RRG – MRWA	

3. CONFIRMATION OF MINUTES OF MEETING 27th June 2025

Resolution 2025 - 010	
That the Minutes of the WNE SRRG Zoom Video Conference Meeting, held on the 27 th June 2025, be confirmed as a true and correct record of proceedings.	
Moved Cr W Della Bosca	Seconded Cr D Geier
Carried: Yes (6/0)	

4 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil.

5 CORRESPONDENCE

5.1 Correspondence In

- a) Advice of 26/27 Yr Commodity Route Funding Opening and Close Date on 12 Sept 2025 – received via email from Allison Hunt (Att 2a – email only) on 26th June 2025.
- b) Request for WN RRG Delegates endorsement of the WN RRG 25/26 Yr Updated RRG Road Program – sent via email from Allison Hunt (Att 2b – email only) on 21st July 2025.
- c) Advice of WALGA Transport and Roads Forum 2025 – to be held on 14th August 2025 at Fraser's State Reception Centre – received via email from Allison Hunt (Att 2c – email only) on 25th July 2025.
- d) Advice of Approved 26/27 Yr State Blackspot Funding Program – received via email from Allison Hunt (Att 2d – email only) on 30th July 2025.
- e) Advice of WALGA August 2025 RRG Report – received via email from Allison Hunt (Att 2e – RRG Report only) on 1st August 2025.
- f) Advice of WN RRG Funding Recoup Register – received via email from Allison Hunt (Att 2f – email only) on 25th August 2025.
- g) Reminder that 26/27 Yr RRG Road Program MCA Submissions are due by 31st August 2025 – received via email from Allison Hunt (Att 2g – email only) on 26th August 2025.
- h) Advice of new Level 1 Bridge Inspection Framework – received via email from Allison Hunt (Att 2h) on 26th August 2025.

5.2 Correspondence Out

- i) Link to Folder on my One Drive Cloud with the Group's collated 26/27 Yr RRG Road Program – email from myself to Allison Hunt (Att 2i – email only) on 1st September 2025.

Resolution 2025 - 011	
That the Incoming and Outgoing Correspondence be accepted.	
Moved Cr D Geier	Seconded Cr W Della Bosca
Carried: Yes (6/0)	

6 BUSINESS ARISING FROM CORRESPONDENCE

Nil.

7 GENERAL BUSINESS

7.1 Funding Recoup Items.

The following default items require discussion:

- a) Review of Direct Grant Funding – claims to MRWA by no later than 31 August
- b) All projects – claiming first 40% of approved project funds
- c) Road Project Funding - estimated completion dates and maximising expenditures as at 30 June

The WNE SRRG parts of the current WN RRG Funding Recoup Register for the 25/26 Yr (provided 25th August 2025 – as per Att 2f) is attached for reference, being:

- Att 3A – Recoup Status of Direct Grant Funding
- Att 3B – Recoup Status of RRG Road Project Funding

At that time these Recoup Registers showed a few Member Councils that had not recouped their Direct Grant Funding or first 40% Recoups for RRG Road Projects Funding for the 2025/26 Yr. However, as discussed at the meeting, all Member Councils have now recouped all of the 25/26 Yr Direct Grant Funding and the first 40% Recoups of their 25/26 Yr RRG Road Projects.

7.2 2026/27 Yr RRG Road Program – for Endorsement

Seven (7) of the eight (8) Group Member Councils have submitted their 2026/27 Yr RRG Road Program MCA submissions and associated documentation. The Shire of Mt Marshall are still yet to submit their Program.

From those seven (7) Member Councils that have submitted their Program, Fourteen (14) Projects have been submitted with a total RRG Funding Total of \$ 4,192,414 – which is currently approximately \$ 818,224 underallocated from the Group's RRG Indicative Funding Allocation for the 25/26 Yr + 3% CPI (\$ 5,010,638). Project Scores varied from 59 to 95 (a modified MCA document from previous year's – as we transition to a new MCA format for the following 2027/28 Yr Program), with an average score of 80.

The Shire of Trayning will need to collect a new Road Count this coming harvest on the Kellerberrin / Bencubbin Rd South at a suitable location to meet the Road Count requirements of:

- preferably being collected over a minimum 8 week Peak Harvest Period (mid October to mid / end of December)
- located within 8km of any part of the Project Scope of Works
- collected within 5 years from the start of the Project Year

The above Member Council provided an MCA submission that included a Road Count that was > 8km from any portion of the Scope of Works. They have been requested to provide a new MCA submission in early 2026, with the new Road Count included.

The Shire of Mt Marshall will need to provide their compliant 26/27 Yr RRG Program MCAs and supporting documentation by C.O.B, Wednesday the 24th September 2025, at the absolute latest, to provide sufficient time to:

- scrutinize the Program,
- send out a Flying Minute to obtain our Group's Delegate's Out – Of – Session approval for this program, and
- then forward onto Allison Hunt at MRWA so she can include it in the Agenda for the 6th October 2025 WN RRG Meeting (in which the WN RRG's 26/27 Yr Program will be considered for endorsement).

Minutes of Wheatbelt North East SRRG 19th September 2025

All Delegates were asked to respond asap to the Out – Of – Session approval of the Shire of Mt Marshall's 26/27 Yr RRG Road Program - after I send out the flying minute in the near future.

Consultant Allister Butcher was currently assisting the Shire of Mt Marshall to provide this 26/27 Yr RRG Program, including the required 5 Yr RRG Program. He has confirmed that he expects to be able to provide this Program by the 24th September 2025 at the latest.

Council	Road	Original Project SLKs	Project Length Km	Project Description	New Constr (C) or Pres (P)	Cost to RRG (2024/25) / Project	Cost to Council (2024/25)	Total Project Cost (2024/25)	Current Cumulative RRG Cost / Council
Koorda	Burakin / Wialki Rd	28.10 - 30.90	2.80	Reconstruct existing Type 4 to Type 6 sealed pavement - to Minm 12m carriageway width & minm 8.0m primerseal width.	C	\$268,336	\$134,168	\$402,504	\$584,472
	Kalannie / Kulja Rd	8.00 - 10.20	2.20	Reconstruct existing Type 4 failed section to Type 6 sealed pavement - to Minm 12m carriageway width & minm 8.0m primerseal width. Includes Stage 1 Development Works for the section to be reconstructed that includes the Telecoms Relocation and Clearing Permit Costs to realign the deficient curve from SLK 8.40 - 8.60.	C	\$233,149	\$116,575	\$349,724	
	Kalannie / Kulja Rd	3.00 - 6.00	3.00	Reseal	P	\$82,987	\$41,493	\$124,480	
Mt Marshall	TBA					\$0	\$0		\$0
	TBA					\$0	\$0		
	TBA					\$0	\$0		
	TBA					\$0	\$0		
Mukinbudin	Mukinbudin - Bonnie Rock Rd	0.50 - 4.65	4.15	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	C	\$538,427	\$269,214	\$807,641	\$538,427
Nungarin	Danberrin Rd	13.40 - 14.44	1.04	Reconstruct severely deteriorated pavement section - from Type 5 to Type 6 standard. Cement Stabilise the basecourse layer.	C	\$238,823	\$119,411	\$358,234	\$295,419
	Danberrin Rd	14.44 - 15.50	1.06	Apply the Final Seal to this Reconstruction Work completed in the 25/26 Yr. (The Final Seal is considered part of the Upgrade Work)	C	\$56,596	\$28,298	\$84,894	
Trayning	Kellerberrin - Bencubbin Rd South	4.34 - 5.89	1.55	Reconstruct existing Type 5 section in poor condition to Type 6 sealed pavement - to Minm 10m carriageway width & 8.0m primerseal width. The Works includes the Upgrade of Lairds Rd and the auxillary lane to the south. (Note that this is the project that was delayed in the 25/26 Yr due to awaiting the Geometric and Pavement Design).	C	\$445,959	\$222,980	\$668,939	\$445,959
Westonia	Leach Rd	0.0 - 3.0 & 9.5 - 15.5	9.00	Reseal	P	\$246,167	\$123,083	\$369,250	\$492,333
	Leach Rd	3.0 - 4.5	1.50	Reconstruct existing Type 4 failed section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.5m primerseal width.	C	\$246,167	\$123,083	\$369,250	
Wyalkatchem	Wyalkatchem North Rd	8.40 - 9.96	1.56	Reconstruct existing Type 4 pavement section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.6m primerseal width.	C	\$416,760	\$208,380	\$625,140	\$416,760
Yilgarn	Bodallin North Rd	18.50 - 24.00	5.50	Reseal - following some minor pavement failure patches remedial stabilisation works	P	\$248,336	\$124,168	\$372,504	\$1,419,043
	Bodallin South Rd	0.1 - 9.00	8.90	Reseal - following some minor pavement failure patches remedial stabilisation works	P	\$288,000	\$144,000	\$432,000	
	Cramphorne Rd	13.50 - 16.50	3.00	Construct and Upgrade section from Type 3 to Type 5 Standard - to Minm 10m carriageway width & 7.2m primerseal width.	C	\$605,373	\$302,687	\$908,060	
	Koolyanobbing Rd	2.10 - 10.0	7.90	Reseal - following some minor pavement failure patches remedial stabilisation works	P	\$277,334	\$138,667	\$416,001	
Average MCA Score					Total	\$4,192,414	\$2,096,207	\$6,288,621	\$4,192,414
						\$5,010,638	Indicative Funding Amount - Based upc		
						\$818,224	This current under-allocation is the RR		

Table 1.

Resolution 2025 - 012

That the Group's 26/27 Yr RRG Road Program (less the Shire of Mt Marshall's Program) as summarized above in Table 1, be endorsed and forwarded to the WN RRG for further endorsement.

Moved Cr J Begley

Seconded Cr N Chandler

Carried: Yes (6/0)

7.3 Shire of Trayning 25/26 Yr Program Change

The Shire of Trayning are currently waiting on a WSNF Funded Geometric and Pavement design on the Kellerberrin / Bencubbin Rd South – in which one of their 25/26 Yr Projects is located upon. This is a Reconstruction Project from SLK 4.63 – 5.89 (Project # 30004438), which includes upgrading a deficient horizontal curve and the Lairds Rd Intersection. There is currently an Entering Sight Distance issue to the north from Lairds Rd, as a result of a crest in that direction (and no subsequent permitted RAV Access on Lairds Rd as a result of this).

To ensure that this road section is upgraded to the correct standard (WSNF standard), the Shire of Trayning would prefer to delay the reconstruction of this section until such time as the Development Design work is complete (expected by the 25/26 EOFY). As a result, they have requested the Group's approval to delay the reconstruction of this 1.26km section, and in lieu reconstruct a straighter section without any significant design issues on the section on this same road, from SLK 26.0 – 27.32 (1.32km) – at the same Project Cost. The Shire of Trayning will need to provide a new MCA submission for the new 1.32km section from SLK 26.0 – 27.32.

Resolution 2025 - 013

That:

- the Scope of Works for the Shire of Trayning's 25/26 Yr Reconstruction Project on the Kellerberrin / Bencubbin Rd South, be altered from the existing SLK 4.63 – 5.89 (Project # 30004438) to SLK 26.0 – 27.32 on the same road and at the same Project Cost - be endorsed and forwarded to the WN RRG for further endorsement.
- the Shire of Trayning provide a new MCA Submission for the revised alternate Reconstruction Project on the Kellerberrin / Bencubbin Rd South from SLK 26.0 – 27.32.

Moved Cr W Della Bosca

Seconded Cr J Begley

Carried: Yes (6/0)

7.4 Election of Office Bearers after LG Elections

Following the Local Government elections coming up in October 2025 we will need to hold a meeting to consider the Group's Delegates and Representatives for the following positions:

- Group's Chairperson
- Group's Deputy Chairperson
- Group's Delegate on the WN RRG
- Group's Proxy Delegate on the WN RRG
- Group's Delegate on the WSNF Steering Committee
- Group's Proxy Delegate on the WSNF Steering Committee
- Group's Secretary
- Group's Representative on the WN RRG Technical Committee
- Group's Proxy Representative on the WN RRG Technical Committee
- Group's Representative on the WSNF Technical Committee
- Group's Proxy Representative on the WSNF Technical Committee

In order for the WSFN Steering Committee to be reformed as soon as is practically possible following these elections, it is important we hold a meeting immediately following Member Council Meetings to elect Delegates to the WNE SRRG, so we can fill these Office Bearer positions. It is assumed that Member Councils will elect Delegates at their Ordinary October Council Meetings and subsequently we could hold a SRRG Meeting (probably an in-person meeting at Mukinbudin) preferably late October to elect Office Bearers for the next two (2) year period?

8 OTHER BUSINESS

8.1 WSFN Update

Cr O'Connell advised that the WSFN Steering Committee meeting that was to be held on 3rd October 2025, has been cancelled due to lack of items requiring discussion at this time (and we are getting very close to the Local Government elections).

Mukinbudin and Nungarin Councils have been receiving WSFN Funding to Upgrade the Nungarin North Rd, and these works are proceeding well.

8.2 Zoom or Teams for Future Video Conference Meetings

It was discussed and decided that in future when we hold Video Conference Meetings, they will be held via Teams.

9 NEXT MEETING DATES

9.1 Next WN RRG Meeting

The next WN RRG meeting is to be held on Monday 6th October 2025, at the Shire of Northam's Recreation Centre, at 44 Peel Tce commencing at 10.00am.

9.2 Next WN RRG Technical Committee Meeting

The next WN RRG Technical Committee meeting is still to be scheduled but is likely to be held late September to review the 2026/27 Yr RRG Program submissions.

9.3 Next WNE SRRG Meeting

The next WNE SRRG meeting was tentatively scheduled for Tuesday 28th October 2025, commencing at 10.00am – likely via an in-person meeting at Mukinbudin.

10 CLOSURE OF MEETING

The Chairperson thanked everyone for their attendance.

There being no further business, the meeting was closed at 9.29 am.

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 September 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Note	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	1,272,117	1,272,117	1,266,771	(5,346)	(0.42%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,406,330	502,228	563,114	60,886	12.12%	▲
Fees and charges	709,998	334,355	335,396	1,041	0.31%	
Interest revenue	232,500	57,000	69,054	12,054	21.15%	▲
Other revenue	24,000	2,500	43,305	40,805	1632.20%	▲
Profit on asset disposals	118,000	43,000	0	(43,000)	(100.00%)	▼
	3,793,570	2,241,825	2,308,265	66,440	2.96%	
Expenditure from operating activities						
Employee costs	(1,512,029)	(373,624)	(435,549)	(61,925)	(16.57%)	▼
Materials and contracts	(1,463,305)	(429,831)	(559,839)	(130,008)	(30.25%)	▼
Utility charges	(291,640)	(72,908)	(47,240)	25,668	35.21%	▲
Depreciation	(2,481,130)	(620,287)	0	620,287	100.00%	▲
Insurance	(247,496)	(123,748)	(126,831)	(3,083)	(2.49%)	
Other expenditure	(118,261)	(3,500)	(7,039)	(3,539)	(101.11%)	▼
Loss on asset disposals	(28,000)	0	0	0	0.00%	
	(6,141,861)	(1,623,898)	(1,176,498)	447,400	27.55%	
Non cash amounts excluded from operating activities	2(c) 2,391,130	577,287	0	(577,287)	(100.00%)	▼
Amount attributable to operating activities	42,839	1,195,214	1,131,767	(63,447)	(5.31%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,744,710	278,927	365,230	86,303	30.94%	▲
Proceeds from disposal of assets	453,000	0	0	0	0.00%	
	2,197,710	278,927	365,230	86,303	30.94%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,386,200)	(423,625)	(577,063)	(153,438)	(36.22%)	▼
Acquisition of infrastructure	(3,061,791)	(1,220,333)	(835,079)	385,254	31.57%	▲
	(4,447,991)	(1,643,958)	(1,412,142)	231,816	14.10%	
Amount attributable to investing activities	(2,250,281)	(1,365,031)	(1,046,912)	318,119	23.30%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,313,977	0	0	0	0.00%	
	1,313,977	0	0	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(215,000)	0	(59,009)	(59,009)	0.00%	▼
		0	(59,009)	(59,009)	0.00%	
Amount attributable to financing activities	1,313,977	0	(59,009)	(59,009)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,032,696	1,032,696	1,036,202	3,506	0.34%	
Amount attributable to operating activities	42,839	1,195,214	1,131,767	(63,447)	(5.31%)	▼
Amount attributable to investing activities	(2,250,281)	(1,365,031)	(1,046,912)	318,119	23.30%	▲
Amount attributable to financing activities	1,313,977	0	(59,009)	(59,009)	0.00%	▼
Surplus or deficit after imposition of general rates	139,231	862,879	1,062,048	199,169	23.08%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Actual 30 June 2025	Actual as at 30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	1,340,761
Trade and other receivables	251,500	527,544
Other financial assets	5,848,061	5,907,070
Inventories	7,471	15,271
Other assets	69,334	69,334
TOTAL CURRENT ASSETS	7,717,444	7,859,979
NON-CURRENT ASSETS		
Other financial assets	59,715	59,715
Property, plant and equipment	15,892,316	16,469,379
Infrastructure	93,509,077	94,344,156
TOTAL NON-CURRENT ASSETS	109,461,107	110,873,250
TOTAL ASSETS	117,178,552	118,733,229
CURRENT LIABILITIES		
Trade and other payables	477,117	534,299
Contract liabilities	223,084	223,084
Other liabilities	0	500
Employee related provisions	357,992	357,992
TOTAL CURRENT LIABILITIES	1,058,194	1,115,876
NON-CURRENT LIABILITIES		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
TOTAL NON-CURRENT LIABILITIES	573,879	573,879
TOTAL LIABILITIES	1,632,073	1,689,754
NET ASSETS	115,546,479	117,043,475
EQUITY		
Retained surplus	55,374,085	56,812,072
Reserve accounts	5,848,061	5,907,069
Revaluation surplus	54,324,333	54,324,333
TOTAL EQUITY	115,546,479	117,043,474

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 October 2025

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 September 2025
Note			
Current assets	\$	\$	\$
Cash and cash equivalents	7,389,140	1,541,079	1,340,761
Trade and other receivables	297,696	251,500	527,544
Other financial assets		5,848,061	5,907,070
Inventories	7,471	7,471	15,271
Other assets		69,334	69,334
	7,694,307	7,717,444	7,859,979
Less: current liabilities			
Trade and other payables	(457,486)	(477,117)	(534,299)
Capital grant/contributions liabilities	(223,084)	(223,084)	(223,084)
Other liabilities		0	(500)
Employee related provisions	(357,992)	(357,992)	(357,992)
	(1,038,562)	(1,058,194)	(1,115,876)
Net current assets	6,655,745	6,659,250	6,744,104
Less: Total adjustments to net current assets	2(b) (5,623,049)	(5,623,049)	(5,679,797)
Closing funding surplus / (deficit)	1,032,696	1,036,202	1,064,307

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(5,907,070)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	225,012	225,012	227,273
Total adjustments to net current assets	2(a) (5,623,049)	(5,623,049)	(5,679,797)

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 September 2025	YTD Actual 30 September 2025
\$	\$	\$

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities			
Less: Profit on asset disposals	(118,000)	(43,000)	0
Add: Loss on asset disposals	28,000	0	0
Add: Depreciation	2,481,130	620,287	0
Total non-cash amounts excluded from operating activities	2,391,130	577,287	0

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 local governments' operational cycle.

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

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 2025-26 year is \$10,000 or 10.00%.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	60,886	12.12%	▲
Financial Assistance Grant annual allocation \$235k higher than anticipated.		Permanent	
Interest revenue	12,054	21.15%	▲
Interest received higher than anticipated monthly budget split. \$5k Reserves, \$4k Municipal and \$2.5k Rates Penalty Interest.		Timing	
Other revenue	40,805	1632.20%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. Debt recovery costs for rates (\$12.6k) added to accounts ahead of anticipated budget.		Permanent	
Profit on asset disposals	(43,000)	(100.00%)	▼
Disposal of assets behind anticipated budget.		Timing	
Expenditure from operating activities			
Employee costs	(61,925)	(16.57%)	▼
Budget split evenly across year. Employee costs higher than YTD budget for road maintenance while approvals and materials secured for capital roadworks.		Timing	
Materials and contracts	(130,008)	(30.25%)	▼
Plant costings to be allocated out to completed works to clear out Plant Operating Costs accordingly \$156k. Remaining budget items generally inline with budget.		Timing	
Utility charges	25,668	35.21%	▲
Budget split evenly across year. Utilities under current budget allocation due to rain, usually higher expenditure in summer months once dam reserve has dried up. (\$17k variance for Parks & Garden)		Timing	
Depreciation	620,287	100.00%	▲
Depreciation not raised on assets until finalisation of audit and prior year annual financial statements.		Timing	
Other expenditure	(3,539)	(101.11%)	▼
WALGA Convention Accommodation ahead of anticipated budget.		Timing	
Non cash amounts excluded from operating activities	(577,287)	(100.00%)	▼
Depreciation not raised on assets until finalisation of audit and prior year annual financial statements. Disposal of assets not yet completed.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	86,303	30.94%	▲
RtR Grant income (\$70k) and CSRFF Rec Centre grant income (\$16k) received before anticipated budget allocation.		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	(153,438)	(36.22%)	▼
Buildings generally as per anticipated expenditure. Purchase of P009 Semi Side Tipper and Himac Rake already undertaken ahead of anticipated purchase schedule. Purchase complete and under budget for P13 Excavator (\$7k) and P59 Skidsteer (\$20). Further break down on note 5.		Timing	
Acquisition of infrastructure	385,254	31.57%	▲
Other Infrastructure slightly ahead of anticipated budget (\$8k), Roadworks behind anticipated monthly budget split (\$393k). Further break down on note 5.		Timing	
Outflows from financing activities			
Transfer to reserves	(59,009)	0.00%	▼
Interest earned on renewal of term deposit after investment from 1 July to 30 September 2025. Renewed for 3 months at a rate of 4.04%.		Timing	
Surplus or deficit after imposition of general rates	199,169	23.08%	▲
As per above explanations.			

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

3	Key information	8
4	Key information - graphical	9
5	Cash and financial assets	10
6	Reserve accounts	11
7	Capital acquisitions	12
8	Disposal of assets	14
9	Receivables	15
10	Other current assets	16
11	Payables	17
12	Other current liabilities	18
13	Grants and contributions	19
14	Capital grants and contributions	20

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.03 M	\$1.03 M	\$1.04 M	\$0.00 M
Closing	\$0.14 M	\$0.86 M	\$1.06 M	\$0.20 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.25 M	% of total
Unrestricted Cash	\$1.34 M	18.5%
Restricted Cash	\$5.91 M	81.5%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.53 M
Trade Payables	\$0.39 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.11 M
Rates Receivable	\$0.42 M
Trade Receivable	\$0.11 M
Over 30 Days	38.8%
Over 90 Days	15.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	\$1.20 M	\$1.13 M	(\$0.06 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.27 M	% Variance
YTD Budget	\$1.27 M	(0.4%)

Grants and Contributions		
YTD Actual	\$0.56 M	% Variance
YTD Budget	\$0.50 M	12.1%

Refer to 11 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.34 M	% Variance
YTD Budget	\$0.33 M	0.3%

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)
(\$2.25 M)	(\$1.37 M)	(\$1.05 M)	\$0.32 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.45 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.84 M	% Spent
Adopted Budget	\$3.06 M	(72.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.37 M	% Received
Adopted Budget	\$1.74 M	(79.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.31 M	\$0.00 M	(\$0.06 M)	(\$0.06 M)

Refer to Statement of Financial Activity

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

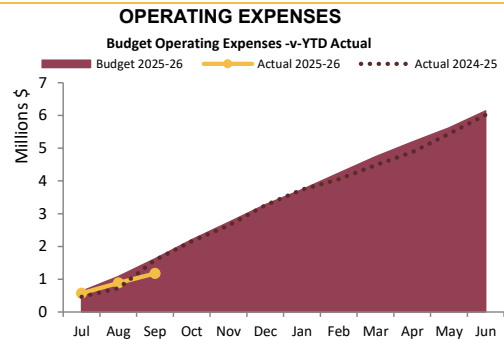
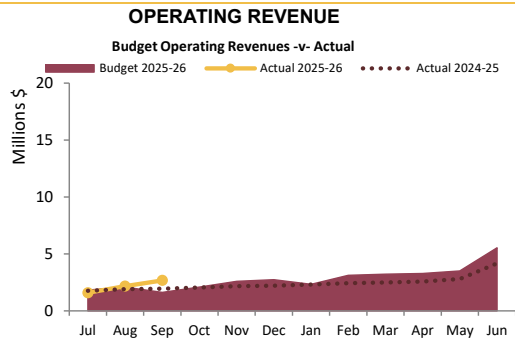
Reserves	
Reserves balance	\$5.91 M
Net Movement	\$0.06 M

Refer to 4 - Cash Reserves

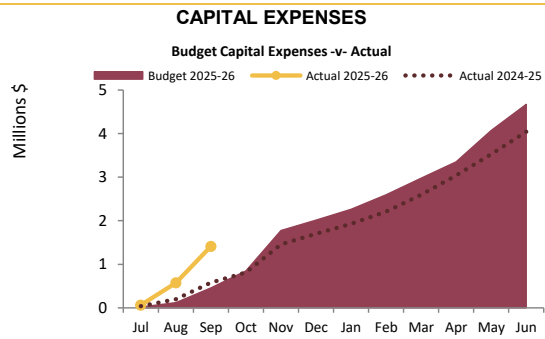
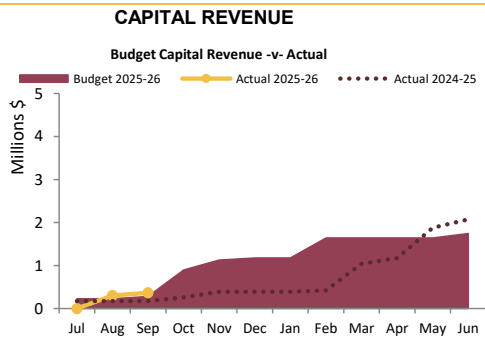
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



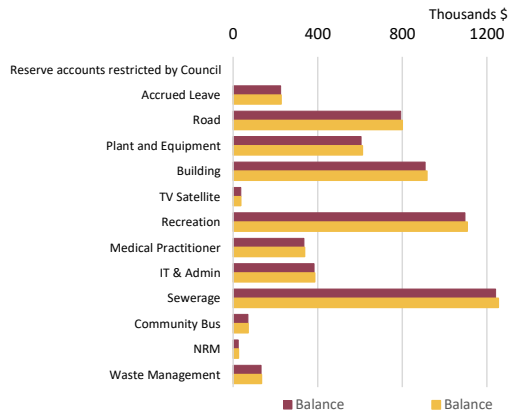
INVESTING ACTIVITIES



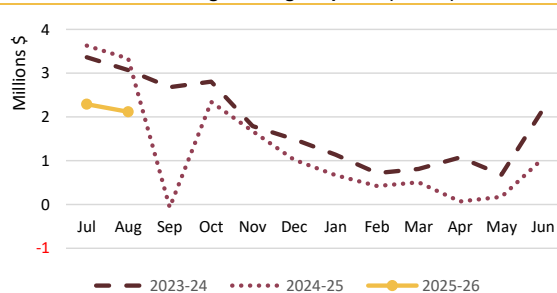
FINANCING ACTIVITIES

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 SEPTEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CBA Municipal Account	Cash and cash equivalents	128,311		128,311		CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	11,414		11,414		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	1,143,996		1,143,996		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	27,400		27,400		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	28,880		28,880		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	5,907,070	5,907,070		CBA	4.03%	30/09/2025
Total		1,340,761	5,907,070	7,247,830	0			
Comprising								
Cash and cash equivalents		1,340,761	0	1,340,760	0			
Financial assets at amortised cost - Term Deposits		0	5,907,070	5,907,070	0			
		1,340,761	5,907,070	7,247,830	0			

KEY INFORMATION

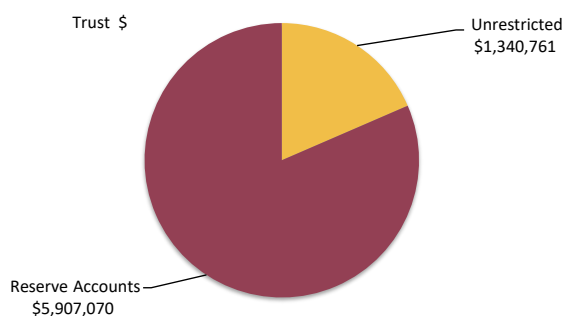
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Accrued Leave	225,012	8,272		233,284	225,012	2,261	0	227,273
Road	605,107	22,245	(520,000)	107,352	791,875	7,956	0	799,831
Plant and Equipment	791,875	29,112	(57,000)	763,987	605,107	6,080	0	611,187
Building	907,929	33,379	(153,502)	787,806	907,929	9,122	0	917,052
TV Satellite	35,787	1,316		37,103	35,787	360	0	36,147
Recreation	1,096,243	40,310	(565,975)	570,578	1,096,243	11,265	0	1,107,508
Medical Practitioner	334,607	12,301		346,908	334,607	3,362	0	337,969
IT & Admin	382,273	14,053	(7,500)	388,826	382,273	3,841	0	386,114
Sewerage	1,241,540	45,642		1,287,182	1,241,540	12,474	0	1,254,014
Community Bus	70,414	2,589		73,003	70,413	707	0	71,121
NRM	24,735	909		25,644	24,735	249	0	24,983
Waste Management	132,539	4,872	(10,000)	127,411	132,539	1,332	0	133,870
	5,848,061	215,000	(1,313,977)	4,749,084	5,848,061	59,009	0	5,907,070

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	312,200	183,625	212,605	28,980
Plant and equipment	1,074,000	240,000	364,458	124,458
Acquisition of property, plant and equipment	1,386,200	423,625	577,063	153,438
Infrastructure - roads	2,187,000	805,333	411,945	(393,388)
Infrastructure - other	874,791	415,000	423,134	8,134
Acquisition of infrastructure	3,061,791	1,220,333	835,079	(385,254)
Total capital acquisitions	4,447,991	1,643,958	1,412,142	(231,816)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,744,710	278,927	365,230	86,303
Other (disposals & C/Fwd)	453,000	0	0	0
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	153,502		0	0
Recreation	565,975		0	0
IT & Admin	7,500		0	0
Waste Management	10,000		0	0
Contribution - operations	936,304	1,365,031	1,046,913	(318,118)
Capital funding total	4,447,991	1,643,958	1,412,142	(231,816)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

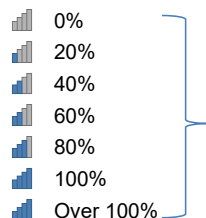
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

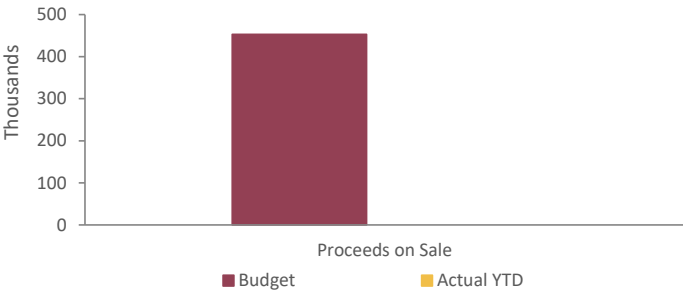


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Adopted		Variance (Under)/Over
Account Description			Budget	YTD Budget	
			\$	\$	\$
	BC001	L253 Admin Office - Building (Capital)	30,000	10,000	0
	BC016B	Rec Ground Ablutions	223,500	167,625	212,605
	BC040	L9 (34) Smith St - Building (Capital)	10,200	0	0
	BC044	L68 (18) Smith St - Building (Capital)	42,500	0	0
	BC054	L271 (3) Greenham St - Building (Capital)	6,000	6,000	0
	PE0021	P002 Ute Mechanic	55,000	0	0
	PE0091	P009 Semi Side Tipper	150,000	0	125,430
	PE0131	P013 Excavator	110,000	110,000	102,850
	PE0181	P018 Prime Mover	270,000	0	0
	PE0401	P040 Ute Gardener	50,000	0	0
	PE0591	P059 Skidsteer	130,000	130,000	110,200
	PE0661	P066 Ute Works Crew	55,000	0	0
	PE1001	P100 CEO Vehicle	85,000	0	0
	PE2001	P200 WS Vehicle	68,000	0	0
	PE3001	P300 DCEO Vehicle	75,000	0	0
	PE000	Himac Rake	26,000	0	25,978
	RRG006	Kulja-Kalannie Full Recon	390,000	234,000	35,928
	RRG006B	Kulja-Kalannie Reseal	120,000	40,000	15,557
	RRG140	Burakin-Wialki Full Recon	355,000	213,000	0
	R2R003	Koorda-Dowerin Asphalt Intersection	39,000	0	45,603
	R2R004	Koorda-Kulja Full Recon	390,000	0	0
	R2R004B	Koorda-Kulja Asphalt Intersection	35,000	0	19,356
	R2R004C	Koorda-Kulja Reseal	180,000	0	10,337
	R2R007	Booralaming-Kulja Reseal	32,000	0	0
	R2R017	Martin Reform/Sheet	70,000	70,000	26,675
	R2R138	Haig Asphalt Intersection	60,000	0	39,017
	R2R137	Railway Asphalt Intersection	61,000	0	88,574
	R2R002	Cadoux-Koorda 24/25	0	0	27,846
	RC002	Cadoux-Koorda WSNF Works	60,000	60,000	2,493
	RC135	Koorda-Wyalkatchem WSNF Works	45,000	45,000	8,846
	RC002B	Cadoux-Koorda Reseal	50,000	16,667	0
	RC007	Booralaming-Kulja Reform/Sheet	80,000	26,666	0
	RC010	Mollerin Rock South Reform/Sheet	80,000	0	0
	RC014	Maher Road	0	0	3,905
	RC046	Downie Clearing	20,000	0	2,634
	RC052	Green Road	0	0	5,773
	RC103	Warren Reform/Sheet	100,000	100,000	79,401
	FC091	Footpath Repairs	20,000	0	0
	PC004	Refuse Site CCTV	10,000	10,000	7,905
	PC002	Rec Centre Playground	150,000	0	0
	PC005	Bowling Green	694,791	395,000	405,399
	IO015	Caravan Park BBQ	10,000	0	9,830
	IO005	Shire Depot CCTV	10,000	10,000	0
			4,447,991	1,643,958	1,412,142
					231,816

6 DISPOSAL OF ASSETS

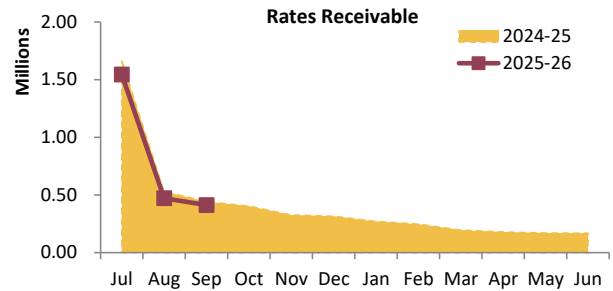
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
10901	P002 Ute Mechanic	7,500	35,000	27,500	0			0	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)			0	0
10912	P013 Excavator	0	30,000	30,000	0			0	0
10916	P018 Prime Mover	70,000	90,000	20,000	0			0	0
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0			0	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)			0	0
11110	P100 CEO Vehicle	75,000	75,000	0	0			0	0
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)			0	0
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)			0	0
		363,000	453,000	118,000	(28,000)	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,771
Less - collections to date	(1,239,085)	(1,031,323)
Net rates collectable	186,709	422,157
% Collected	86.9%	71.0%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	3,761	1,410	0	979	6,150
Percentage	0.0%	61.2%	22.9%	0.0%	15.9%	
Balance per trial balance						
Trade receivables						6,150
Other receivables						2,596
GST receivable						96,641
Total receivables general outstanding						105,387

Amounts shown above include GST (where applicable)

KEY INFORMATION

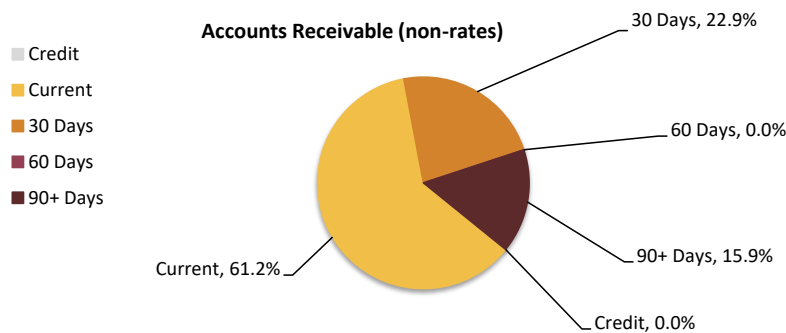
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 September 20
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	59,009		5,907,070
Inventory				
Fuel	7,471	53,116	(45,315)	15,271
Other assets				
Contract assets	69,334			69,334
Total other current assets	5,924,865	112,124	(45,315)	5,991,675
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.

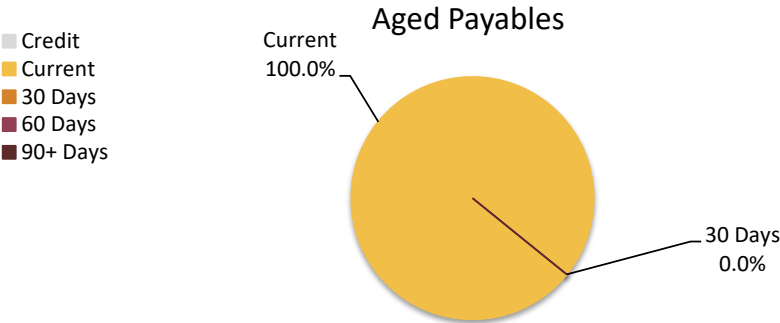
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	386,068	0	0	0	386,068
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						386,068
Other payables - Dept Transport						1,414
Other payables - Prepaid Rates						9,717
Other payables - Retention and Bonds						90,733
Other payables - GST Payable						8,677
Other payables - PAYG Payables						26,730
Other payables - FBT Liabilities						(3,804)
Other payables - ESL Liabilities						15,043
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						534,299

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 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0			223,084
Other Liabilities - Councillor Nomination Fee		0	0	500		500
Total other liabilities		223,084	0	500	0	223,584
Employee Related Provisions						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
Total Provisions		357,992	0	0	0	357,992
Total other current liabilities		581,077	0	500	0	581,577
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

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 SEPTEMBER 2025

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2025	Current Liability 30 Sep 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0		670,000	167,500	210,156
Financial Assistance Grant - Roads				0		350,000	87,500	103,688
DFES Bush Fire Brigade Operating Grant				0		20,670	5,168	5,168
Contribution from Koorda Sports Club				0		100,000	0	0
Library Grant				0		5,000	5,000	3,000
Seniors Week Grant				0		1,100	0	0
Main Roads Direct Road Grant				0		229,560	229,560	229,560
Fuel Tax Credit Scheme				0		30,000	7,500	11,542
	0	0	0	0	0	1,406,330	502,228	563,114

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

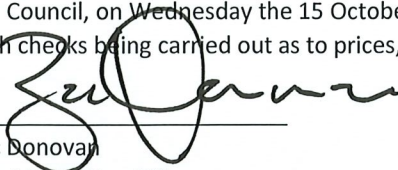
INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	30 Sep 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies							
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	0	0
CSRFF - Bowling Green Project				0	197,816	48,908	65,211
Regional Road Group Grant				0	575,048	230,019	230,019
Roads to Recovery Grant				0	42,762	0	0
				0	706,000	0	70,000
	223,084	0	0	223,084	1,744,710	278,927	365,230

Monthly Report - List of Accounts Paid
Submitted to Council 15 October 2025

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V171 to V220 and direct bank transactions totalling \$1,032,043.23 submitted to each member of the Council, on Wednesday the 15 October 2025, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.


Zac Donovan
Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V171	10/09/2025	Shire of Koorda	Employee Wages	\$ 51,088.00
V172	10/09/2025	Beam Superannuation	Employee Superannuation Payment	\$ 12,120.07
V173	11/09/2025	CW Plumbing & Contracting	L05 & Lions Park Toilet Repairs Lot 164 C Replace Taps in Shower & Service Vanity in Bathroom	\$ 577.72
V174	11/09/2025	Corsign WA	Speed Hump, Traffic Cones, Galv & Yellow Posts	\$ 6,261.20
V175	11/09/2025	DFES	August ESL	\$ 25,500.00
V176	11/09/2025	G Thorpe Enterprises PL	Contract Maintenance Various Buildings	\$ 1,055.78
V177	11/09/2025	ITR Pacific PL	Grader Blades	\$ 11,312.40
V178	11/09/2025	Great Southern Fuel Supplies	10,000L Diesel Oils + Admin Cards (see below)	\$ 21,200.13
V179	11/09/2025	State Library WA	Better Beginnings Packs	\$ 5.50
V180	11/09/2025	Synergy	Bulk Accounts	\$ 12,209.59
V181	11/09/2025	WesTrac PL	P020 Parts	\$ 550.89
V182	11/09/2025	Whisper Corp - Koorda Hotel	Refreshments at Depot (Staff Send Off)	\$ 340.00
V183	18/09/2025	Amusement Corporation	Various Show Rides	\$ 19,800.00
V184	18/09/2025	BOC Limited	Container Service 29/07/2025 to 28/08/2025	\$ 120.98
V185	18/09/2025	Bunnings Group	See Below	\$ 62.37
V186	18/09/2025	Evergreen Synthetic Grass	Completion of Irrigation System with Upgraded Tank \$61,445.00 Bowling Green Drainage & Base Material \$100,000.00	\$ 161,445.00
V187	18/09/2025	Gups Mobile Welding PL	P065 Bracket Repair Air & Diesel Tanks	\$ 748.50
V188	18/09/2025	Koorda Supermarket PL	Monthly Statement	\$ 286.34
V189	18/09/2025	KTY Electrical Services	Council Chambers Install Powerpoint with USB & Repair Lights	\$ 437.45
V190	18/09/2025	Marty Grant Bulldozing	Push 15,136cm3 Gravel	\$ 44,640.04
V191	18/09/2025	Officeworks Ltd	Various HDMI Cords, Wireless HDMI Extender, Logitech Speakers, USBC HDMI Adaptor	\$ 594.49
V192	18/09/2025	Petchell Mechanical	P001 Scan Tool - No Codes - Test Drove OK	\$ 261.25
V193	18/09/2025	RB Motors	P100 15,000km Service	\$ 664.35
V194	18/09/2025	RBC Rural	Monthly Meterplan	\$ 327.68
V195	18/09/2025	Shire of Merredin	Annual Membership CW Visitor Centre Merredin	\$ 221.50
V196	18/09/2025	Stallion Multicon Constructions	August Progress Claim	\$ 161,386.28
V197	18/09/2025	Team Global Express	Freight - P20 WesTrac Parts	\$ 33.13
V198	18/09/2025	WA Contract Ranger Services	Ranger Services Including Travel 28/08 & 1/09/2025	\$ 731.50
V199	24/09/2025	Shire of Koorda	Employee Wages	\$ 52,077.62
V200	24/09/2025	Beam Superannuation	Employee Superannuation Payment	\$ 12,101.20
V201	26/09/2025	AMPAC Debt Recovery (WA)	Commissions and Costs for the month of August	\$ 3,220.53
V202	26/09/2025	Armada Lock and Key Service	3 Padlocks for Tip	\$ 359.00
V203	26/09/2025	Aust Comm Media Authority	Annual Licence Land Mobile System - West of Commonwealth Road Koorda	\$ 60.00
V204	26/09/2025	Avon Waste	August Refuse and Recycling Collection	\$ 5,426.25
V205	26/09/2025	BTR Haulage	New Bowling Green - 100T Cracker Dust	\$ 2,600.00
V206	26/09/2025	Bunnings Group	See Below	\$ 331.72
V207	26/09/2025	G Thorpe Enterprises PL	Contract Maintenance Various Buildings	\$ 1,686.95
			Subtotal	\$ 611,845.41

V208	26/09/2025	Harcher Wheatbelt	L267 Toilet Paper L99-100 Toilet Paper, L253 Tissues, Mop Head & Mop Bucket Stock	\$ 739.70
V209	26/09/2025	Marty Grant Bulldozing	Push 10,284cm3 Gravel	\$ 25,960.00
V210	26/09/2025	Officeworks Ltd	Wireless HDMI Extender, Laser Presenter & Dymo Tape	\$ 202.95
V211	26/09/2025	Omincon Media Group	Local Government Notices Advertising x 2 Outstanding Rates	\$ 1,589.83
V212	26/09/2025	PJ Wright & Associates PL	Rec Gound Hydraulic Services Final Claim #3	\$ 5,544.00
V213	26/09/2025	Stirling Asphalt	Asphalt 4 x Intersections	\$ 211,805.22
V214	26/09/2025	Synergy	Gym & Yalabee 13/08 - 9/09/2025	\$ 2,027.69
V215	30/09/2025	Credit Card	See Below	\$ 8,531.89
V216	3/10/2025	Koorda LPO Anjele PL	Postage, A4 Paper	\$ 213.20
V217	3/10/2025	Metal Artwork Badges	New Councillor Desk Names	\$ 105.60
V218	3/10/2025	Telstra Corporation Ltd	Bulk & Mobiles Sept - Oct	\$ 632.92
V219	3/10/2025	Wallis Computer Solutions	Annual Contract	\$ 50,041.54
V220	3/10/2025	WesTrac PL	New Caterpillar 305-07A Mini Excavator	\$ 113,135.00
			GRAND TOTAL	\$ 1,032,374.95
Great Southern Fuel Supplies				
V178	8/08/2025	CEO Admin Card	P100 - 104.58L Diesel	\$ 192.32
	10/08/2025	DCEO Admin Card	P300 - 75.35L Diesel	\$ 138.57
	12/08/2025	WS Admin Card	P100 - 14.64L Diesel Community Bus Repairs Wylie	\$ 26.92
	15/08/2025	CEO Admin Card	P100 - 41.47L Diesel	\$ 76.26
	22/08/2025	CEO Admin Card	P100 - 90L Diesel	\$ 161.91
	27/08/2025	DCEO Admin Card	P100 - 24.72L Diesel Community Bus Football	\$ 44.47
	27/08/2025	Admin Card	Jerry Cans - 137.97L Unleaded Petrol	\$ 241.31
				\$ 881.76
Bunnings Trade Card				
V185	25/08/2025	Bunnings Trade Card	L95 U1 600mm Shower Grab Rail	\$ 62.37
				\$ 62.37
Bunnings Trade Card				
V206	1/08/2025	Bunnings Trade Card	2 x 50gm Graphite Powder	\$ 14.90
	5/09/2025	Bunnings Trade Card	24 Plants for Large Pots in Railway St Parking Lot	\$ 316.82
				\$ 331.72
Credit Card				
V215	28/08/2025	Kings Park Motel	MPO Training Accommodation & Meals	\$ 380.00
	1/09/2025	CRISP Wireless	Admin Office, ES, CEO, DCEO, WS, Caravan Park & Recreation Centre Internet	\$ 852.90
	2/09/2025	Muscle Mat	Library Grant - Mat for Library	\$ 259.00
	2/09/2025	The Play Room	Library Grant - Connetix Rainbow Starter Pack 60pc	\$ 135.98
	4/09/2025	Big W	Library Grant - Lego & Duplo Sets Inc Train Set	\$ 452.00
	4/09/2025	Jac's Cave of Wonders	Library Grant - Melissa & Doug Puzzles	\$ 204.95
	4/09/2025	K-Mart	Library Grant - Lego Sets & Creative Stationery	\$ 237.50
	4/09/2025	Peekaboo Baby	Library Grant - Melissa & Doug Wooden Sets	\$ 121.78
	4/09/2025	The Freckled Frog	Library Grant - The Happy Architect Farm & Village Set	\$ 202.85
	4/09/2025	K-Mart	Yalabee - 10 Cushions & 10 Throws	\$ 200.00
	12/09/2025	Credit Card Scamming	Fraudulent Transactions - To Be Refunded	\$ 2,361.77
	17/09/2025	The West Australian	The West Subscription - Digital Edition	\$ 32.00
	23/09/2025	Liberty Café & Bar	Coffee's Meeting of the Proposed Audit Chair	\$ 33.00
	25/09/2025	Hilton Perth	Councillor Accommodation & Meals	\$ 3,058.16
				\$ 8,531.89

Koorda Recreation Precinct

Conditions of Use and Endorsed Liquor Licence Option

The following details *Conditions of Use* of the Koorda Recreation Precinct, the liquor licensing options that will be supported by the Shire of Koorda as owner of the facilities, and the principles that will underpin any licensing application to be agreed to by the Shire of Koorda.

Conditions of Use

The Conditions of Use agreed by any club, association or group in accessing the Koorda Recreation Precinct including the Recreation Centre, grounds and adjoining facilities are as follows:

- The Shire retains control over and final authority over the use of the Recreation Precinct and Recreation Centre.
- The Shire maintains the Recreation Centre facilities and amenities in good working order.
- The Shire has discretion to access or allocate access to the Recreation Precinct facilities at any time, including times that have been previously assigned to a user.
- The Shire can cancel access to any user or group with immediate notice
- Recreation Precinct users are responsible for leaving the facilities in a clean and ordered condition at the conclusion of each use.
- The Shire will charge Recreation Centre users cleaning charges when premises are not left clean and ordered after use.
- Recreation Precinct users are responsible for any damage resulting from or during their use of facilities.
- Recreation users are to report to the Shire within 12 hours any damaged resulting from or during their use of facilities.
- Upgrades to user-specific facilities require a minimum 10 per cent financial contribution from the relevant user group, with any adjustment at the discretion of Council.
- Unscheduled repairs to user-specific facilities will be the responsibility of the relevant user group unless otherwise endorsed by Council.
- Recreation Centre users will provide all personnel required by legislation for their use of the facility.
- Recreation Centre users will ensure compliance with all licensing and legislative requirements for the sale of alcohol and food handling during their use of the facility.
- Recreation Centre users will engage local suppliers for the provision of all consumables at the facility unless otherwise agreed in writing by the Shire, or if the price quoted by the local supplier is in excess of 10% of an alternative (as per the Shire's purchasing policy).
- The Shire may seek to vary the conditions of any user agreement at any time.
- The Shire will meet building and public liability insurances.
- Recreation Precinct user groups are responsible for activity-based insurance requirements.
- All access fobs and keys are to be returned to the Shire at the end of each season (in the case of sporting clubs) or within 12 hours of the conclusion of any one-off event.
- Any groups planning to access the small function liquor licence exemption will need to secure an alcohol consumption permit from the Shire within 48 hours of each event date.
- Any financial penalties imposed on the Shire for breaches of the Liquor Licensing Act 1988 resulting from or during the use of the facility will be recouped by the Shire from the relevant user group.

Liquor Licence Agreements and Options

Any agreement between the Shire and individual user groups and for the Shire, as building owner, to support any restricted club licence application would adhere to the following principles:

- The Recreation Precinct and the Recreation Centre will not inordinately compete with existing commercial businesses within the Shire of Koorda.
- The Recreation Precinct and Recreation Centre are facilities provided for use and access by the whole community.
- The Recreation Centre management model should facilitate as is reasonable needs of all user groups and ad hoc community access.
- The Recreation Centre management model will reflect the General Conditions of Use of the Recreation Precinct and Recreation Centre.
- The Shire retains in perpetuity control and discretion on the use of the Recreation Precinct and Recreation Centre.
- The Shire will support licencing applications to the Racing Gaming and Liquor (DLGSC) based on, but not limited to, the principles outlined above.

As facilities owner, the Shire will support liquor licensing applications in the following types:

- Restricted Club Licence – require application to Racing Gaming and Liquor (DLGSC)
- Occasional Licence – require application to Racing Gaming and Liquor (DLGSC)
- Consumption Licence – require prior approval by the Shire of Koorda.

Restricted Club Licence

The Shire will support applications by groups to Racing Gaming and Liquor (DLGSC) for Restricted Club Licences for the sale of alcohol. This type of licence requires individual clubs or groups to nominate, as part of their licence application, the days and hours they plan to operate.

The licence type means that multiple groups or clubs can access the shared facility without requiring the approval or management of any other group. It enables multiple clubs to manage operations and income from bar sales. The licence type also better facilitates ad hoc users such as those requiring occasional licences or consumption licences for events where alcohol will be consumed but not sold at the facility.

Clubs or groups that opt to take up Restricted Club Licences will be responsible for meeting all requirements and conditions of the licence including providing approved managers and the responsible sale of alcohol. The licence holders would also be compelled to retain member lists with the requirement that each member is entitled to up to 5 guests at any one time.

Occasional Licence

Access to the Recreation Centre for ad hoc events which include the sale of alcohol will still be able to access Occasional Licences under the Restricted Club Licence model. When requested times overlap with the times of a Restricted Club Licence, the Occasional Licence applicant will need to secure the endorsement of the relevant Restricted Club Licence Holder in making their application to Racing Gaming and Liquor (DLGSC).

Consumption Licence

Access to the Recreation Centre for ad hoc events which include the consumption, but not the sale of alcohol, do not require a licence application to be made to Racing, Gaming and Liquor (DLGSC) but will require prior application and approval for a Consumption licence from the Shire of Koorda as facility owner. Once the first Restricted Club Licence is approved, the shire will only issue Consumption Licences per event and not for multiple dates. Any conflict in requested dates for a Consumption Licence with those of a Restricted Club Licence and the applicant will need to include endorsement from the relevant Restricted Club Licence holder to include in their application to the shire for a Consumption licence.