



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 28 June 2023

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 28 June 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Lana Foote
Acting Chief Executive Officer
23 June 2023

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



Darren Simmons
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 28 June 2023**



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

Councillors:

Cr JM Stratford	President
Cr GW Greaves	
Cr GL Boyne	
Cr LC Smith	
Cr NJ Chandler	

Staff:

Miss L Foote	Acting Chief Executive Officer
Mrs K Harrap	Governance Officer

Members of the Public:

Apologies:

Cr BG Cooper	Deputy President
Mr DJ Simmons	Chief Executive Officer

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Applications for Leave of Absence

Resolution 010623

Moved CR GW Greaves

Seconded CR NJ Chandler

That Cr GL Boyne be approved a leave of absence for the July 2023 Council Meeting.

CARRIED 5/0

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 17 May 2023

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 020623

Moved CR GL Boyne

Seconded CR NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 17 May 2023, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

8. Minutes of Committee Meetings to be Received

8.1. Audit Committee Meeting Minutes for meeting held 17 May 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 030623

Moved CR NJ Chandler

Seconded CR LC Smith

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Audit Committee meeting held 17 May 2023, as tabled.

CARRIED 5/0

8.2. Works Committee Meeting Minutes for meeting held 30 May 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 040623

Moved CR NJ Chandler

Seconded CR LC Smith

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of Works Committee meeting held 30 May 2023, as tabled.

CARRIED 5/0

8.3. NEWROC Executive Meeting Minutes for meeting held 30 May 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 050623

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 NEWROC Executive meeting held 30 May 2023, as tabled.

CARRIED 5/0

9. Recommendations from Committee Meetings for Council Consideration

9.1. Audit Committee Meeting held on 28 June 2023

9.1.1. Fourth Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	20 June 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Fourth Quarterly Scorecard April to June 2023	

Background:

This report is to inform the Committee and Council of its obligations in relation to the integrated planning and reporting (IPR) requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996.

Following the Committee's recommendation of 28 September 2022, the quarterly scorecard reporting document approach was adopted by Council on 26 October 2022.

Comment:

Council adopted its Integrated Strategic Plan and Workforce Plan at its meeting held on 20 April 2022.

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

Consultation:

Nil.

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 060623

Moved CR GW Greaves

Seconded CR GL Boyne


That Council:

- 1. Adopts the fourth quarterly reporting documents (April to June 2023) as presented to the Audit Committee meeting held on 28 June 2023; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED 5/0

CONFIDENTIAL

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

Governance and Compliance		
Date	20 June 2023	
Location	Not Applicable	
Responsible Officer	Darren Simmons Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995 Section 7.13 (i)</i> <i>Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	FMR Action Plan - June 2023	

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:

As per resolution 050523, an initial draft report, as attached to this item, has been prepared for the Committee in relation to the actions that have taken place, and the draft proposed actions.

The action list is subject to review and consultation with the CEO.

This report has been presented to the audit 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.

Consultation:

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 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Financial Implications:

The 2022/23 Budget contained an allocation for the costs associated with undertaking the Financial Management, Risk Management, Legislative Compliance and Internal Controls review, provides at GL 2040250 OTH GOV - Consultancy - Strategic.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 070623

Moved CR NJ Chandler

Seconded CR GL Boyne

That Council notes the Draft Report of the Deputy CEO on the completed and proposed actions to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED 5/0

10. Announcements by the President without Discussion

CEO decisions made under delegated authority since last Ordinary Meeting of Council


Applicant	Date received / Details of application	Address	Estimated project cost / Shire planning fee	Decision / Date
CBH	18 April 2023 / Tarp and Truck Trailer Store	Lot 287 Stockyard Road, Koorda	\$30,000 / \$147	Approved with conditions / 29 May 2023

Decisions made under delegated authority since last Ordinary Meeting of Council

Delegation	Nature of Deferred, Discounted, Waived or Written Off Request	Amount Deferred, Discounted, Waived or Written Off	Authorised Person to exercise Delegation	Date Delegation Granted
4.2 - Defer, Grant Discounts, Waive or Write off Debts	Waiver of Fees for Community Bus Hire for Koorda Residents to attend Live Export Workshop in Merredin on 20 June 2023.	\$232.00	Lana Foote, Acting CEO	14 June 2023

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	20 June 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	May 2023 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 April 2023.

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:

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Koorda's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

Statements of Financial Activity – Statutory Reports by Nature or Type

The Statement of Financial Activity provide details of the Shire's operating revenues and expenditures on a year-to-date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position.

Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 – Cash and Financial Assets

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

Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 – Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 – Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6 – Disposal of Assets

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

Note 7 – Capital Acquisitions

This note details the capital expenditure program for the year.

Note 8 – Reserve Accounts

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

Note 9 – Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 10– Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 11 – Non-Operating Grants and Contributions

This note provides information on non-operating grants received.

Note 12 – Budget Amendments

This note provides detail of adopted budget amendments.

Note 13 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% and \$10,000. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

Consultation:

Nil

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 – Ensure the use of resources is effective, efficient and reported regularly.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 080623

Moved CR LC Smith

Seconded CR GW Greaves

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 May 2023, as presented.

CARRIED 5/0

CONFIRMED

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2023

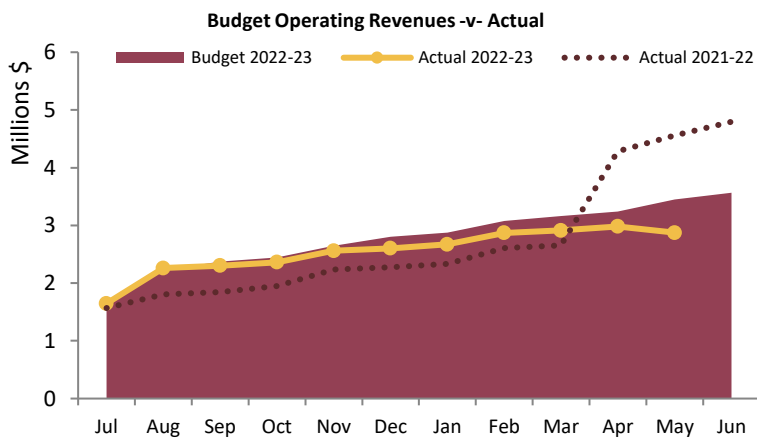
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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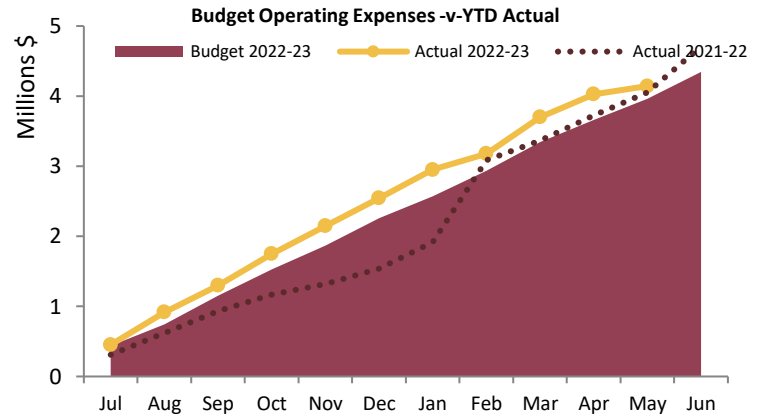
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OPERATING ACTIVITIES

OPERATING REVENUE

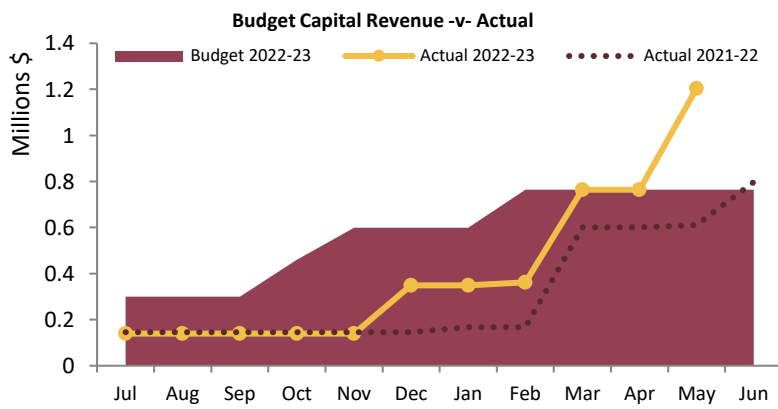


OPERATING EXPENSES

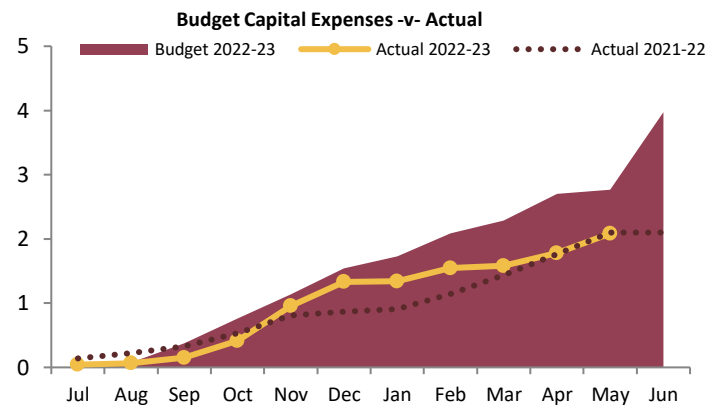


INVESTING ACTIVITIES

CAPITAL REVENUE



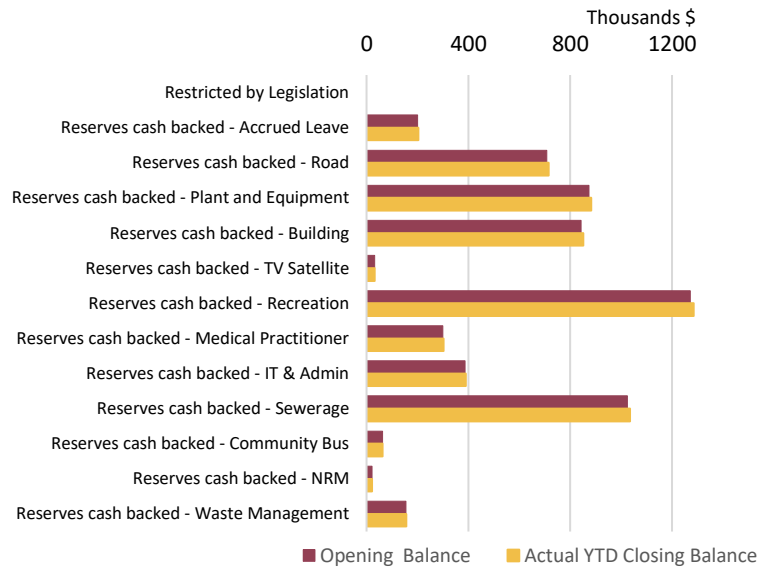
CAPITAL EXPENSES



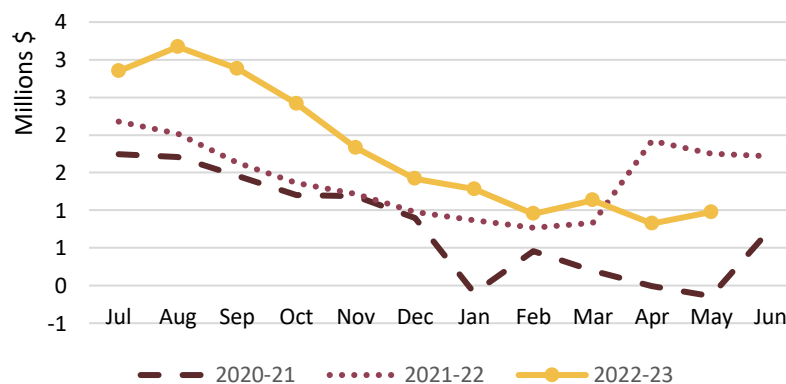
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.33 M	\$1.33 M	\$1.33 M	(\$0.00 M)
Closing	\$0.00 M	\$1.39 M	\$0.98 M	(\$0.42 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.96 M	13.9%
Restricted Cash	\$5.94 M	86.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.06 M	
0 to 30 Days		99.2%
Over 30 Days		0.8%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.05 M	95.6%
Trade Receivable	\$0.00 M	% Outstanding
Over 30 Days		17.6%
Over 90 Days		17.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.85 M	\$1.04 M	\$0.32 M	(\$0.72 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.18 M	
YTD Budget	\$1.17 M	0.3%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.85 M	
YTD Budget	\$1.52 M	(44.3%)

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.57 M	
YTD Budget	\$0.54 M	5.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.77 M)	(\$1.56 M)	(\$0.62 M)	\$0.94 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.26 M	
Amended Budget	\$0.44 M	(40.9%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.08 M	
Amended Budget	\$3.97 M	(47.6%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.20 M	
Amended Budget	\$0.76 M	57.5%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.58 M	\$0.58 M	(\$0.06 M)	(\$0.64 M)

Refer to Statement of Financial Activity

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

Refer to Note 7 - Borrowings

Reserves	
	\$
Reserves balance	\$5.94 M
Interest earned	\$0.06 M

Refer to Note 8 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2023

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Forecast 30 June 2023	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(a)-(b)+(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(d)	1,334,638	1,334,638	1,334,637	1,334,637	(1)	(0.00%)	
Revenue from operating activities								
Rates		1,174,278	1,174,278	1,178,085	1,178,085	3,807	0.32%	
Operating grants, subsidies and contributions	10	1,565,917	1,519,527	846,528	892,918	(672,999)	(44.29%)	▼
Fees and charges		570,510	536,168	567,610	601,952	31,442	5.86%	
Interest earnings		142,000	107,500	137,409	171,909	29,909	27.82%	▲
Other revenue		22,400	19,200	17,705	20,905	(1,495)	(7.79%)	
Profit on disposal of assets	6	90,600	90,600	127,522	127,522	36,922	40.75%	▲
		3,565,705	3,447,273	2,874,859	2,993,291	(572,414)	(16.60%)	
Expenditure from operating activities								
Employee costs		(1,487,645)	(1,364,375)	(1,251,154)	(1,374,424)	113,221	8.30%	
Materials and contracts		(569,853)	(494,196)	(779,722)	(855,379)	(285,526)	(57.78%)	▼
Utility charges		(230,900)	(211,658)	(190,302)	(209,544)	21,356	10.09%	▲
Depreciation on non-current assets		(1,777,500)	(1,629,375)	(1,720,922)	(1,869,047)	(91,547)	(5.62%)	
Insurance expenses		(167,880)	(167,880)	(171,606)	(171,606)	(3,726)	(2.22%)	
Other expenditure		(99,025)	(79,017)	(30,029)	(50,037)	48,988	62.00%	▲
Loss on disposal of assets	6	(13,000)	(13,000)	0	0	13,000	100.00%	▲
		(4,345,803)	(3,959,501)	(4,143,735)	(4,530,037)	(184,234)	4.65%	
Non-cash amounts excluded from operating activities	1(a)	1,634,517	1,551,775	1,592,768	1,675,510	40,993	2.64%	
Amount attributable to operating activities		854,419	1,039,547	323,892	138,764	(715,655)	(68.84%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	11	764,408	764,408	1,204,115	1,204,115	439,707	57.52%	▲
Proceeds from disposal of assets	6	440,400	440,400	260,117	260,117	(180,283)	(40.94%)	▼
Proceeds on community loans		5,000	0	0	5,000	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,973,360)	(2,766,725)	(2,084,007)	(3,290,642)	682,718	24.68%	▲
		(2,763,552)	(1,561,917)	(619,775)	(1,821,410)	942,142	(60.32%)	
Non-cash amounts excluded from investing activities	1(b)	(5,000)	0	0	(5,000)	0	0.00%	
Amount attributable to investing activities		(2,768,552)	(1,561,917)	(619,775)	(1,826,410)	942,142	(60.32%)	
Financing Activities								
Transfer from reserves	8	957,221	957,221	0	0	(957,221)	(100.00%)	▼
Transfer to reserves	8	(377,726)	(377,726)	(62,321)	(62,321)	315,405	83.50%	▲
Amount attributable to financing activities		579,495	579,495	(62,321)	(62,321)	(641,816)	(110.75%)	
Closing funding surplus / (deficit)	1(d)	0	1,391,763	976,434	(415,329)	(415,329)	29.84%	▼

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 May 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
		\$	\$	\$	
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	6	(90,600)	(90,600)	(127,522)	(127,522)
Less: Fair value adjustments to financial assets (House Trust)				(2,764)	(2,764)
Movement in employee benefit provisions (non-current)		522		2,132	2,654
Movement in contract liabilities (non-current)		(65,905)		0	(65,905)
Add: Loss on asset disposals	6	13,000	13,000	0	0
Add: Depreciation on assets		1,777,500	1,629,375	1,720,922	1,869,047
Total non-cash items excluded from operating activities		1,634,517	1,551,775	1,592,768	1,675,510

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities

Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity

		(5,000)			(5,000)
Total non-cash amounts excluded from investing activities		(5,000)	0	0	(5,000)

(c) Adjustments to net current assets in the Statement of Financial Activity

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

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 May 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	8	(5,877,725)	(5,877,725)	(5,940,046)
Add: Provisions employee related provisions	9	245,392	201,087	202,902
Total adjustments to net current assets		(5,632,333)	(5,676,638)	(5,737,144)

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

Current assets

Cash and cash equivalents	2	7,311,591	7,311,591	956,741
Financial assets at amortised cost	2		0	5,940,045
Rates receivables	3	68,852	68,852	54,442
Receivables	3	(11,969)	(11,969)	4,884
Other current assets	4	27,851	27,851	48,748
Less: Current liabilities				
Payables	5	(123,513)	(123,513)	(45,889)
Contract liabilities	9	(16,145)	(16,145)	0
Provisions	9	(245,392)	(245,392)	(245,392)
Less: Total adjustments to net current assets	1(c)	(5,632,333)	(5,676,638)	(5,737,144)
Closing funding surplus / (deficit)		1,378,942	1,334,637	976,435

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	20,809		20,809		Bendigo	Variable	Nil
Municipal Account	Cash and cash equivalents	863,366		863,366		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	13,990		13,990		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	28,840		28,840		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	27,440		27,440		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	1,772		1,772		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,494,906	4,494,906		Bankwest	3.20%	30/06/2023
Term Deposit XXX2	Financial assets at amortised cost	0	1,445,139	1,445,139		Bankwest	3.45%	30/06/2023
Total		956,218	5,940,045	6,896,263	0			
Comprising								
Cash and cash equivalents		956,218	0	956,218	0			
Financial assets at amortised cost		0	5,940,045	5,940,045	0			
		956,218	5,940,045	6,896,263	0			

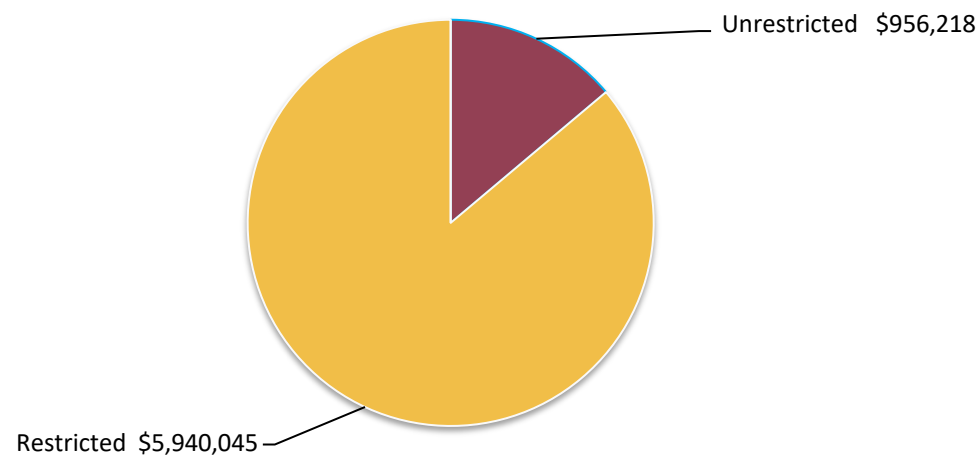
KEY INFORMATION

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

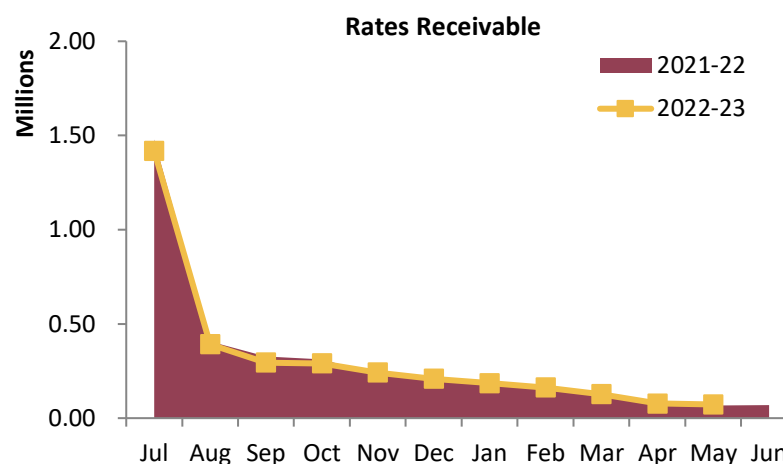
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	31 May 2023
	\$	\$
Opening arrears previous years	70,096	68,852
Levied this year	1,145,170	1,178,085
Less - collections to date	(1,146,414)	(1,192,495)
Gross rates collectable	68,852	54,442
Net rates collectable	68,852	54,442
% Collected	94.3%	95.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	3,540	0	0	755	4,295
Percentage	0.0%	82.4%	0%	0%	17.6%	
Balance per trial balance						
Sundry receivable						6,353
GST receivable						(71,806)
Interest Receivable						67,837
Sports club loan						2,500
Total receivables general outstanding						4,884

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.

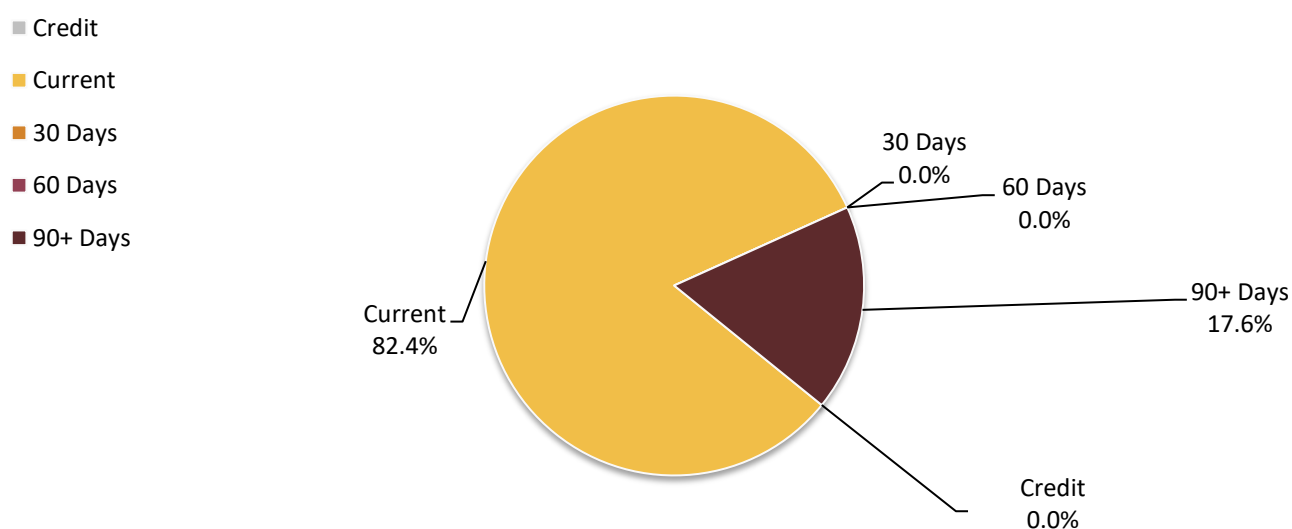
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.

Accounts Receivable (non-rates)



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 May 2023
	\$	\$	\$	\$
Inventory				
Stock on Hand	27,851	211,694	(190,797)	48,748
Total other current assets	27,851	211,694	(190,797)	48,748
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

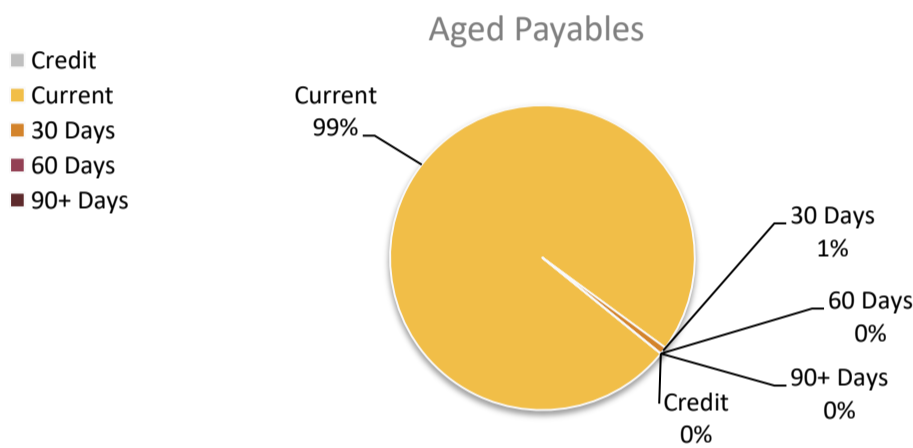
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	55,076	428	0	0	55,505
Percentage	0%	99.2%	0.8%	0%	0%	
Balance per trial balance						
Sundry creditors						55,505
Other Payables						17,553
GST Payable						(47,669)
PAYG Payables						20,500
Total payables general outstanding						45,889

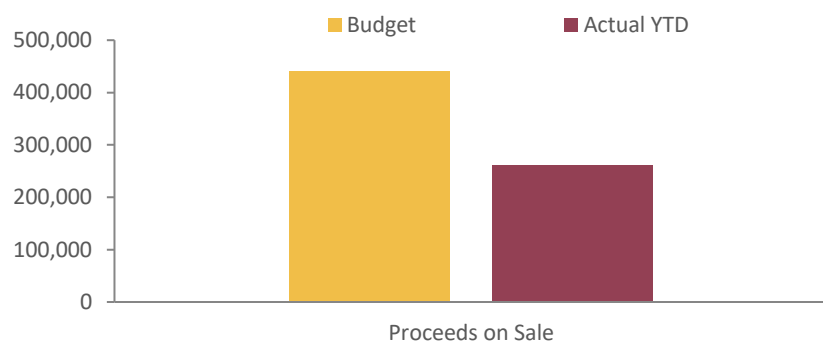
Amounts shown above include GST (where applicable)

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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
10218	L28 P88510 (36 Allenby St)	10,900	10,900	0	0	6,000	10,922	4,922	0
	Plant and equipment								
	Transport								
PE0051	P05: Ute (Building Maintenance)	15,000	15,000	0	0			0	0
PE0061	P06: Tipper Truck	42,500	42,500	0	0	0	43,994	43,994	0
PE0361	P36: Loader	5,000	40,000	35,000	0	0	51,007	51,007	0
PE0581	P58: Ute (Patching/Gardener)	5,900	12,500	6,600	0			0	0
PE0641	P55: Ute (Team Leader)	35,000	30,000	0	(5,000)	37,904	48,582	10,678	0
PE0651	P65: Prime Mover	31,000	80,000	49,000	0			0	0
PE0661	P66: Ute (Works Crew)	35,000	27,000	0	(8,000)			0	0
PE2001	P200: WS Vehicle (000KD)	40,000	40,000	0	0	33,633	38,454	4,821	0
	Cherry Picker	22,500	22,500	0	0	0	9,869	9,869	0
	Other property and services								
PE1001	P100: CEO Vehicle 1 (0KD)	62,500	62,500	0	0			0	0
PE3001	P300: DCEO Vehicle 1 (00KD)	57,500	57,500	0	0	55,059	57,289	2,230	0
		362,800	440,400	90,600	(13,000)	132,595	260,117	127,521	0



Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$		\$
Buildings	1,261,635	115,000	105,644	1,252,279	(9,356)
Plant and equipment	1,080,725	1,080,725	591,754	591,754	(488,971)
Infrastructure - roads	1,541,000	1,481,000	1,361,557	1,421,557	(119,443)
Infrastructure - other	90,000	90,000	25,052	25,052	(64,948)
Payments for Capital Acquisitions	3,973,360	2,766,725	2,084,007	3,290,642	(682,718)
Capital Acquisitions Funded By:					
	\$	\$	\$		\$
Capital grants and contributions	764,408	764,408	1,204,115	1,204,115	439,707
Other (disposals & C/Fwd)	440,400	440,400	260,117	260,117	(180,283)
Cash backed reserves					
Reserves cash backed - Plant and Equipment	(445,000)		0	(445,000)	0
Reserves cash backed - Building	(115,000)		0	(115,000)	0
Reserves cash backed - Recreation	(397,221)		0	(397,221)	0
Contribution - operations	3,725,773	1,561,917	619,775	2,783,631	(942,142)
Capital funding total	3,973,360	2,766,725	2,084,007	3,290,642	(682,718)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

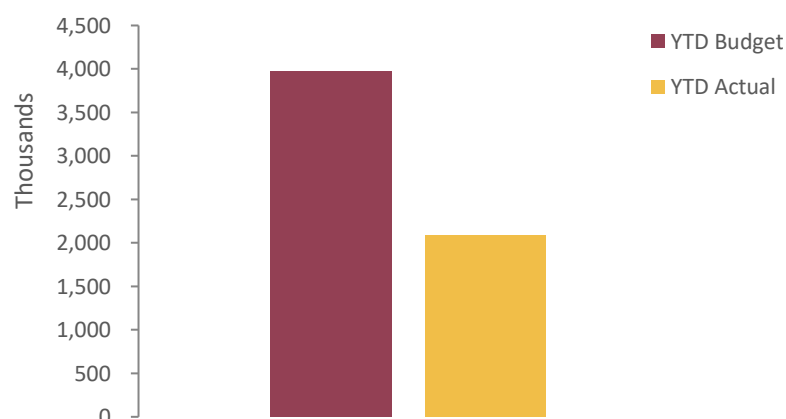
Initial recognition and measurement for assets held at cost

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

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

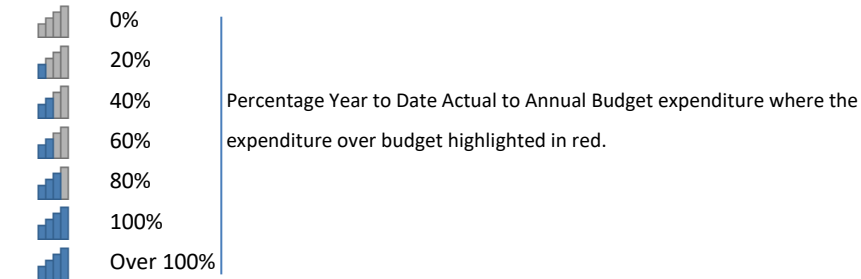
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Payments for Capital Acquisitions





















Capital expenditure total

Level of completion indicators



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

Account Description		Amended		YTD Actual	Variance (Under)/Over	Comment
		Budget	YTD Budget			
		\$	\$	\$	\$	
Building and Improvements						
	BC001	L253 Haig (Admin Office - Painting & Gardens)	30,000	30,000	0	(30,000) Likely to become a carry forward in the 2023/24 budget.
	BC012	L06 Railway (CWA - Roof & Ceiling)	50,000	50,000	20,700	(29,300) Roof restoration and wooden flooring complete. Quotes being sought for new carpets.
	BC014	L99-110 Greenham (Yalabee - Driveway)	35,000	35,000	58,304	23,304 Completed.
	BC015	L267 Caravan Park	0	0	10,119	10,119
	BC016	L20135 Scott (Recreation Pavilion Extension & Upgrade)	1,146,635	0	16,522	16,522 Will become a carry forward in the 2023/24 budget. Advised by builders that project not anticipated to start until Aug/Sept. Dept of Infrastructure advised of extensions for LRIC Programs 1, 2 and 3.
TOTAL - Building and Improvements		1,261,635	115,000	105,644		(9,356)
Plant & Equipment						
	PE0051	P05: Ute (Building Maintenance)	40,000	40,000	0	(40,000) Ordered. Waiting on confirmation of ETA.
	PE0061	P06: Tipper Truck	66,225	66,225	66,225	0 Completed.
	PE0361	P36: Loader	330,000	330,000	296,000	(34,000) Completed.
	PE0531	P53: Slasher/Mower	25,000	25,000	20,600	(4,400) Completed.
	PE0581	P58: Ute (Patching/Gardener)	48,000	48,000	0	(48,000) Ordered. Pick up before end of June.
	PE0641	P55: Ute (Team Leader)	48,000	48,000	54,622	6,622 Completed.
	PE0651	P65: Prime Mover	265,000	265,000	0	(265,000) Ordered. ETA August.
	PE0661	P66: Ute (Works Crew)	45,000	45,000	0	(45,000) Ordered. 2 months away.
	PE1001	P100: CEO Vehicle 1 (OKD)	65,000	65,000	0	(65,000) Ordered. Waiting for supply. Carry forward to 2023/24.
	PE2001	P200: WS Vehicle (000KD)	55,000	55,000	59,725	4,725 Completed.
	PE3001	P300: DCEO Vehicle 1 (00KD)	60,000	60,000	61,087	1,087 Completed.
	PE0671	Misc - Moveable Traffic Lights	33,500	33,500	33,495	(5) Completed.
TOTAL - Plant & Equipment		1,080,725	1,080,725	591,754		(488,971)

Roads						
	RRG003	Koorda Dowerin Reseal	150,000	150,000	174,410	24,410 Completed.
	RRG140	Burakin Wialki Full Recon	219,000	219,000	378,011	159,011 Completed.
	RRG140B	Burakin Wialki Reseal	150,000	150,000	192,633	42,633 Completed.
	R2R006	Kulja Kalannie Full Recon	130,000	130,000	148,534	18,534 Completed. Minor failed sections to be fixed when Staff resources available. Expected Actual expenditure around \$210k.
	R2R004	Koorda Kulja Full Recon 23.50-25.00	150,000	150,000	64,864	(85,136) Seal complete with failed sections. Second seal applied 22/06. Expected Actual expenditure around \$210k.
	R2R004B	Koorda Kulja Reseal	122,000	122,000	126,677	4,677 Completed.
	R2R004C	Koorda Kulja Full Recon 2.50-3.50	250,000	250,000	170,911	(79,089) Completed. Expected Actual expenditure at around \$200k. \$50k can be transferred to R2R004.
	RC016	Mulji Ref/Sheet	60,000	40,000	31,997	(8,003) Completed.
	RC010	Mollerin Rock South Ref/Sheet	90,000	70,000	16,279	(53,721) Will commence after the two full recon projects are complete. To continue works in 2023/24.
	RC009	Koorda North West Ref/Sheet	60,000	40,000	11,021	(28,979) Working on at the moment. Should be complete before end of June.
	RC011	Dukin West Ref/Sheet	90,000	90,000	12,278	(77,722) Preliminary works done, will fully commence after the two full recon projects are complete. To continue works in 2023/24.
	RC004	Koorda Kulja Widen Seal	70,000	70,000	33,942	(36,058) Seal complete with failed sections. Second seal applied 22/06. Expected Actual expenditure around \$130k.
	TOTAL - Roads		1,541,000	1,481,000	1,361,557	(119,443)
Other Infrastructure						
	BC001	L253 Haig (Admin Office - Carpark)	50,000	50,000	0	(50,000) Carry forward in the 2023/24 budget.
		Kerbing	20,000	20,000	0	(20,000) None planned for this year. Will transfer allocation to Yalabee Project.
	FC138	Footpaths	20,000	20,000	25,052	5,052 Completed.
	TOTAL - Other Infrastructure		90,000	90,000	25,052	(64,948)
			3,973,360	2,766,725	2,084,007	(682,718)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Reserves cash backed - Accrued Leave	201,087	523	2,132	83,580				285,190	203,219
Reserves cash backed - Road	707,677	1,838	7,503	40,000				749,515	715,180
Reserves cash backed - Plant and Equipment	873,267	2,165	9,259	82,822		(445,000)		513,254	882,526
Reserves cash backed - Building	842,671	2,189	8,935			(115,000)		729,860	851,606
Reserves cash backed - TV Satellite	31,982	83	339					32,065	32,321
Reserves cash backed - Recreation	1,271,844	3,302	13,485			(397,221)		877,925	1,285,329
Reserves cash backed - Medical Practitioner	299,029	776	3,171					299,805	302,200
Reserves cash backed - IT & Admin	386,311	1,003	4,096					387,314	390,407
Reserves cash backed - Sewerage	1,024,632	2,500	10,864	60,000				1,087,132	1,035,496
Reserves cash backed - Community Bus	62,927	163	667					63,090	63,594
Reserves cash backed - NRM	22,105	58	234					22,163	22,339
Reserves cash backed - Waste Management	154,193	400	1,635	96,324				250,917	155,828
	5,877,725	15,000	62,321	362,726	0	(957,221)	0	5,298,230	5,940,046

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		16,145	0		(16,145)	0
Total other liabilities		16,145	0	0	(16,145)	0
Employee Related Provisions						
Annual leave		137,668	0			137,668
Long service leave		107,724	0			107,724
Total Employee Related Provisions		245,392	0	0	0	245,392
Total other current assets		261,537	0	0	(16,145)	245,392
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual	Forecast 30 June Closing
	1 July 2022		(As revenue)	31 May 2023	31 May 2023				
	\$	\$	\$	\$	\$	\$	\$	\$	
Operating grants and subsidies									
Governance									
OTH GOV - Grant - WDN WSFN				0		82,504	38,114	16,145	60,535
General purpose funding									
GEN PUR - Financial Assistance Grant - General				0		290,000	517,000	444,889	217,889
GEN PUR - Financial Assistance Grant - Roads				0		60,000	167,000	151,984	44,984
GEN PUR - Other Grants (LRICI)				0		574,820	574,820	0	0
Law, order, public safety									
ESL BFB - Operating Grant				0		21,420	21,420	22,824	22,824
Recreation and culture									
Library - Technology and Digital Inclusion Grant				0				4,276	4,276
Transport									
ROADM - Direct Road Grant (MRWA)				0		179,173	179,173	183,027	183,027
Other property and services									
POC - Fuel Tax Credits Grant Scheme				0		0	22,000	23,382	1,382
	0	0	0	0	0	1,207,917	1,519,527	846,527	534,917

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2023	Current Liability 31 May 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
GEN PUR - Other Grants (LRCl)				0				439,707	439,707
Transport									
ROADC - Regional Road Group Grants (MRWA)				0		361,518	361,518	361,518	361,518
ROADC - Roads to Recovery Grant				0		402,890	402,890	402,890	402,890
	0	0	0	0	0	764,408	764,408	1,204,115	1,204,115

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 12
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening Surplus(Deficit)			(380,469)	(380,469)
3030210.31	GEN PUR - Financial Assistance Grant - General		Operating Revenue		227,000		(153,469)
3030211.31	GEN PUR - Financial Assistance Grant - Roads		Operating Revenue		107,000		(46,469)
3030245.36	GEN PUR - Interest Earned - Reserve Funds		Operating Revenue		121,000		74,531
3100620.34	PLAN - Planning Application Fees		Operating Revenue		10,000		84,531
3120110.58	ROADC - Regional Road Group Grants (MRWA)		Capital Revenue		15,518		100,049
3130221.34	TOUR - Caravan Park Fees		Operating Revenue		10,000		110,049
3130222.34	TOUR - Yalambee Fees		Operating Revenue		25,000		135,049
3140410.31	POC - Fuel Tax Credits Grant Scheme		Capital Revenue		24,000		159,049
	Proceeds from Disposal of Assets		Non Cash Item			(11,600)	147,449
	Plant Purchases		Operating Expenses			(57,725)	89,724
BC016	Increased Scope to Recreation Upgrade	121222	Capital Expenses			(146,635)	(56,911)
	Transfer from Reserve (Recreation)	121222	Capital Revenue		146,635		89,724
	Transfer to Waste Management					(51,324)	38,400
	Transfer to Plant Reserve					(38,400)	0
				0	686,153	(686,153)	0


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 2022-23 year is \$10,000 and 10.00%.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	(672,999)	(44.29%) ▼				Reallocation of LRCI Grant from Operating to Non-Operating. (\$439k received, and 135k expected). WSFN final expenditure was less than budgeted which is reflected in the income. FAGs received slightly under anticipated budget.
Interest earnings	29,909	27.82% ▲	Budget Review worked off 3.20 & 2.62%. Interest locked in at 3.20 & 3.45% until 30 June 2023.			
Profit on disposal of assets	36,922	40.75% ▲		Plant disposals resulted in a book "profit" over the anticipated amount estimated at Budget time. Some plant disposals still to take place. Refer to Note 6 for further details.		
Expenditure from operating activities						
Materials and contracts	(285,526)	(57.78%) ▼	Annual Invoice for Doctor Contribution received in June (75k). \$80k townscaping not expended. Waiting on invoice for Road Revaluations \$25k. Pool & TV/Radio \$18k underspent to date.	WSFN expenditure \$44k under due to higher expenditure in previous years. Grant finalised and acquitted.		External Parts and Repairs \$80k, and Fuels \$35k higher than anticipated. Maintenance undertaken on gravel roads higher than anticipated budget, so allocation of PWOH & POC was allocated to Road Maintenance over Construction.
Utility charges	21,356	10.09% ▲	Rec Ground Utilities \$8.5k, Staff housing \$4.8k and Street Lighting \$6.6k lower than anticipated at this point in the budget.			
Other expenditure	48,988	62.00% ▲	\$16k under expended in Governance. Club Support Fund \$20k framework not created yet. Emergency Services allocation of \$12k not used.			
Loss on disposal of assets	13,000	100.00% ▲		No "book" loss on P55 disposal as anticipated at budget time. P66 disposal yet to occur. Refer to Note 6 for further details.		
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	439,707	57.52% ▲		Reallocation of LRCI Grant from Operating to Non-Operating		
Proceeds from disposal of assets	(180,283)	(40.94%) ▼				Shows annual budget, not YTD. Four plant disposals remain outstanding. Refer to Note 6 for further details.

Payments for property, plant and equipment and infrastructure	682,718	24.68%	▲ Building \$9k (Rec Ground moved to June for carry forward), Roads \$119k, Other Infra \$64k (Admin Building Works) and Plant \$489k behind anticipated budget forecast. As mentioned at the 23/24 Budget workshop, multiple items will be carry forwards to next year.
Financing activities			
Transfer from reserves	(957,221)	(100.00%)	▼ Shows annual budget, not YTD. Reserve movements made at year end.
Transfer to reserves	315,405	83.50%	▲ Shows annual budget, not YTD. Reserve movements made at year end.
Closing funding surplus / (deficit)	(415,329)	29.84%	▼ Shows expected closing surplus(deficit), does not include reserve transfers.

11.2. List of Accounts Paid

Corporate and Community		
Date	20 June 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 9 May 2023 to 19 June 2023.

Comment:

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

Consultation:

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 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Financial Implications:

Funds expended are in accordance with Council's adopted 2022/2023 Budget.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 090623**

Moved CR GL Boyne

Seconded CR LC Smith

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 9 May 2023 to 19 June 2023.

Municipal Voucher V555 to V675	Totalling \$ 383,173.62
Credit Card Transaction (V626 & V647)	Totalling \$ 2,788.68
	Total \$ 385,962.30

CARRIED 5/0

CONFIDENTIAL

5.25pm - SUSPEND STANDING ORDERS

Resolution 100623

Moved CR GW Greaves

Seconded CR GL Boyne

That standing orders be suspended to discuss item 11.3 Adoption of Proposed 2023/2024 Fees and Charges.

CARRIED 5/0

At 5.26pm ACEO L Foote and Governance Officer K Harrap withdrew from the chambers.

At 5.35pm ACEO L Foote and Governance Officer K Harrap returned to the meeting.

5.35pm - RESUMPTION OF STANDING ORDERS

Resolution 110623


Moved CR GW Greaves

Seconded CR NJ Chandler

That standing orders be resumed as per the attendance register.

CARRIED 5/0

11.3. Adoption of Proposed 2023/2024 Fees & Charges

Corporate and Community		
Date	23 June 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Proposed 2023/2024 Fees & Charges	

Background:

A review of fees and charges is an annual practice within the normal budget process.

Proposed fees and charges were presented to Councillors as part of the Councillor Budget workshop on 30 May 2023. Shire Housing Rental Fees were increased between 3.5 and 9.09%, to better align with current rental market values. Yalambee and Caravan Parks Fees saw minor increases to nightly and weekly charges to cover increasing costs to provide the service.

It is proposed that fees and charges as presented in the attachment are adopted at the Council Meeting on 28 June 2023 and those fees and charges are effective from the 1 July 2023.

Comment:

Due to the 2023/2024 Budget Adoption being anticipated after 1 July 2023, some fees and charges, as listed in the attachment, have been bought forward for adoption.

These fees will be calculated and proposed to Council with the 2023/24 Annual Financial Budget later in the year, along with the remaining Fees and Charges.

A copy of the proposed 2023/24 Shire of Koorda Fees and Charges is attached.

Consultation:

Council Members
Staff

Statutory Implications:

Local Government Act 1995 (Part 6, Division 5, s.6.17 and s.6.19) states in part:

6.17 Setting the level of fees and charges

(1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors –

- (a) the cost to the local government of providing the service or goods;
- (b) the importance of the service or goods to the community; and
- (c) the price at which the service or goods could be provided by an alternative provider.

6.19 Local Government to give notice of fees and charges

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

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

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

2.2.2 - Work towards a high standard of tourism assets and information.

3.1.1 - Manage Shire Assets sustainably using the Strategic Resourcing Plan.

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Financial Implications:

Increase to fees and charges should have been increased, and this should see a minor increase in Councils fees and charges revenue to cover increasing costs to provide the service.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 120623**

Moved CR GW Greaves

Seconded CR LC Smith

That Council;


- 1. Adopts the 2023/2024 Fees and Charges Schedule as attached in this item; and**
- 2. Endorse the statutory advertising of the 2023/2024 Fees and Charges for the Shire of Koorda effective 1 July 2023.**

CARRIED BY ABSOLUTE MAJORITY 5/0

CONFIRMED

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1 Council Resolutions Status Report

Governance and Compliance		
Date	20 June 2023	
Location	Not applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	May 2023 Status Report	

Background:

The Council resolutions status report (status report) is a register of Council resolutions that are allocated to Shire staff that require actioning. When staff have progressed or completed any action in relation to Council's decision, comments are provided until the process is completed or superseded by more recent Council resolutions.

Comment:

In the interest of increased transparency and communication with the community, the status report is provided for information. (As a new initiative, the status report period commences from October 2022 and will then follow a 'rolling' monthly cycle as Council agenda item 12.1).

Consultation:

Nil

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022
4.1 - Open and Transparent Leadership

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 130623

Moved CR NJ Chandler


Seconded CR LC Smith

That the Council Resolutions Status Report for May 2023 be received.

CARRIED 5/0

CONFIRMED

12.2 Policy Manual Review and Update

Governance and Compliance		
Date	20 June 2023	
Location	Not applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Part 1 – Policies for Adoption, Reviewed, New and Amended Part 2 – Transfer to ‘Operational’ Policies Part 3 – Rescind Policies	

Background:

In accordance with Section 2.7(2) of the Local Government Act 1995, Council is to determine the Shire’s policies. The development and management of Council policy is an ongoing process.

It is important that Council policies are kept up to date and are reviewed on a regular basis under the direction of the Chief Executive Officer. If any changes or amendments are required these are brought to Council for endorsement.

Staff, in consultation with the Policy Review Committee, are conducting a major review of the Shires Policy Manual and propose improvements for Council’s consideration. This report presents the changes within the policy manual.

This report presents to Council the policy review that has been undertaken by Staff, in consultation with the Policy Review Committee to update the following:

- Rebranding changes to reflect the new logo.
- Updating of policy sections and numbering to remove redundant numbering and policy sections (A = Administration, EM = Elected Members, F = Finance, G = Governance & Compliance, and W= Works & Assets).
- Separating the existing Policy Manual into two (2) separate sections. One section being Strategic Policies (Council related) and one new section, Operational Policies being those policies that specifically fall under the functions of the CEO as defined in the Local Government Act 1995, Section 5.41 Function of the CEO.
- Amendments to be made to existing policies.
- Introduction of new policies.
- Rescindment of outdated policies.

Comment:

Staff and the Policy Review Committee have conducted an initial review of the Shire’s Policy Manual and propose a number of amendments for Council’s consideration. Once Staff and the Policy Review Committee work through the next lot of policies, another report will be tabled at Council for consideration until all policies have been reviewed and relevant updates/recommendations have been made.

As the Policy Review Committee were delegated the task of an in-depth review, the policies attached to this report only show the new policy recommended to Council for consideration and a copy of the original Council policy for reference. If any further details are required by Council in relation to the workings of the new policy wording, please contact the DCEO for the workings papers provided to the Policy Review Committee.

The Policy review and update has been broken up into three parts, with comments below to summarise recommended amendments, introductions and rescindments.

PART 1 - Amendments and introduction of policies to the “Strategic” section of the policy manual

Note: A = Administration, EM = Elected Members, F = Finance, G = Governance & Compliance, W= Works & Assets.

Policy Section & Title	Proposed Amendments/Comments
A - Annual Council Christmas Function	<ul style="list-style-type: none"> Former Policy No: C15 Annual Christmas Employee Functions. Update policy wording.
A - Bereavement Policy (including flying of Koorda Flag at half-mast)	<ul style="list-style-type: none"> Former Policy No: C13 Flag - Flown for Funerals. Update policy and add bereavement guide.
A - Chief Executive Officer Performance Review Policy	<ul style="list-style-type: none"> Former Policy No: A21 CEO Performance Review. Re-branded with major policy review and update.
A - Elected Members, CEO and Employee Attendance at Events Policy	<ul style="list-style-type: none"> Former Policy: A26 - Elected Member, CEO and Employee Attendance at Events Minor wording and formatting updates.
A - Freeman of the Shire of Koorda - Guidelines for Appointments	<ul style="list-style-type: none"> Former Policy No: C11 Freeman of the Shire of Koorda - Guidelines for Appointments Review and updating of policy. Addition of further nomination criteria, nomination procedure and assessment sheet.
A - Internet, Email Usage and Access to IT Systems Policy	<ul style="list-style-type: none"> Former Policy No: A45 E-mail Use & A46 Internet and WI-FI/LAN Use Re-write and merge old policies (A45 & A46) as per WALGA template.
EM - Continuing Professional Development – Elected Members	<ul style="list-style-type: none"> Former Policy No: A26 Continuing Professional Development – Elected Members, A42 Conference, Seminar and Forum Attendance & C4 Councillor - Training Separated Compulsory Elected Members Training and Continuing Professional Development and added additional guidance and procedures.
EM - Elected Member Entitlements	<ul style="list-style-type: none"> Former Policy No: C1 Councillor Information Requirements, C2 Presidential Allowance, C2(1) Deputy Presidential Allowance & C3 Payments to Councillors. Merged and re-wrote old policies.
EM - Elected Member Service Recognition	<ul style="list-style-type: none"> Former Policy: C5 Certificate of Service Re-written with addition of gift as per allowance in Local Government (Administration) Regulations 1996
EM - Elected Member Social Media and Communications	<ul style="list-style-type: none"> Former Policy No: A13 Media Statements/Interviews & A48 Social Media Policy Re-write and merge old policies (A13 & A48) as per WALGA template.
F - Corporate Purchasing Cards	<ul style="list-style-type: none"> Former Policy: F18 Corporate Credit Card Use

	<ul style="list-style-type: none"> • Re-write policy and include additional corporate purchasing cards.
F - Donations and Requests to Waiver fees	<ul style="list-style-type: none"> • Former Policy: F8 Donations/Requests/Waivers and P12 Community Bus • Merge policy F8 and P12 and update.
F - Purchasing Policy	<ul style="list-style-type: none"> • Former Policy: F16 Purchasing Policy • Updating of Purchasing Thresholds, Authorised Officer Limits, Sole Supplier Limit. Removal of Pre-qualified Supplier Panels (do not currently use).
G - Development, Review and Amendment of Policies	<ul style="list-style-type: none"> • Former Policy: A15 Policy Change and Review • Policy amended to include further back ground and definition between policies, procedures and delegations.
G - Fraud and Corruption Control	<ul style="list-style-type: none"> • Introduction of new policy following release of OAG Report “Fraud Prevention in Local Government.”
G - Legislative Compliance	<ul style="list-style-type: none"> • Introduction of new policy following recommendation from 2023 Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.
G - Risk Management	<ul style="list-style-type: none"> • Former Policy No: R4 Risk Management • Re-write policy following recommendations from 2023 Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.
G - Shire of Koorda Dress Code for Australian Citizenship Ceremonies	<ul style="list-style-type: none"> • Former Policy “Shire of Koorda Dress Code for Australian Citizenship Ceremonies” • Re-branded with major policy review and update.
G - Use of the Shire of Koorda Common Seal-Executing of Legal Documents	<ul style="list-style-type: none"> • Former Policy “Use of the Shire of Koorda Common Seal-Executing of Legal Documents” • Re-branded with major policy review and update.

PART 2 - Policies to be transferred to the new “Operational” section of the Policy Manual:

In the policy review it was noted that there are numerous policies that address matters relating to management supervision and direction of employees.

Operational policies do not need the approval of Council as this delegation already exists in the *Local Government Act 1995 – Part 5 Administration*:

5.41 Functions of the CEO

- (d) Manage the day-to-day operations of the local government*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees*

Policies, particularly those with budget implications or demonstrating sound management, can be brought to Council for noting or receiving.

It is recommended that the below policies that specifically fall under the Functions of the CEO as defined in the Act, remain in the Policy Manual but are transferred into the new “Operational” section of the Manual. These policies are attached and labelled Part 2.

Council should note that the original policies are yet to be fully reviewed. Once the policies have been transferred to the “Operational” section of the manual, and the Strategic Policy review and update has

been completed, the Executive Management Team will commence work on the review and updates to the Operational policies.

Policies to be transferred to the “Operation” section of the Policy Manual
A12 - Sexual Harassment
E1 - Police Clearance Checks
E2 - Medical Clearance Checks
E3 - Employee Incentives
E4 - Employee Use of Council Property
E4a - Employee Use of Council Property - DCEO/MoFA Administration Vehicle
E5 - Leave - Outside Workforce
E6 - Gratuitous Payments to Employees
E7 - Employee Annual Christmas Bonus
E8 - Employee Terms and Conditions
R1 - Occupational Safety, Health and Welfare
R2 - Equal Employment Opportunity
R3 - Injury Management and Rehabilitation
R5 - Consultation and Communication (Risk Management)
R6 - Training and Development
R7 - Contractor Management
R8 - Volunteer Management
R9 - Noise
R10 - Visitor Management
S1 - Safety & Health
S2 - Personal Conduct
S3 - Personal Protective Equipment
S4 - Roadworks
S5 - Plant and Equipment Responsibilities
S6 - Use of Equipment
S7 - Tree Pruning
S8 - Drugs and Alcohol
W7 - Private Works
W8 - Private Works - Service/Sporting Clubs

PART 3 - Policies to be Rescinded

It is recommended that the below policies be removed from the Policy Manual in their entirety. These policies are attached and labelled Part 3.

Policy	Reason for Rescindment
A36 - Authorisations under the Dog Act 1976	Covered under Section 8 of the 2023 Shire of Koorda Delegation Register.
A39 - CEO to Enforce Act	Policy references are currently outdated in current policy format. Policy contains specific detail relating to legislation and other external references which may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references.
A40 - Exercise Powers Under Part 3	Policy references are currently outdated in current policy format. Policy contains specific detail relating to legislation and other external references which may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references.

B2 - Bush Fire Prosecutions	Covered under Delegation 6.9 of the 2023 Shire of Koorda Delegation Register.
B5 - Fire Control Officers	Covered under Delegation 6.7 of the 2023 Shire of Koorda Delegation Register.
B9 - Extension of Burning Periods	Not in-line with the Bush Fires Act 1954. Shire President and Chief Bush Fire Control Officer (jointly) can only Vary Prohibited Burning Times. Covered under Delegation 6.2 of the 2023 Shire of Koorda Delegation Register.
C14 - District - Group Photographs	No longer relevant.
F11 - Asset Valuations in Accounts	Recommended rescindment following 2023 FMR Review. Formalisation of policies relating to asset accounting may conflict with the Australian Accounting Standards. To avoid conflict with the standards and legislation, the policy should not include legislative and standards requirements and should enhance these requirements to provide a policy decision where an accounting standard allows a policy choice. To adopt accounting policies annually within the annual statutory budget.
F15 - Review of Financial Management Systems	Recommended rescindment following 2023 FMR Review. The policy statement provides for the CEO to negotiate with Council's auditors to review financial management systems every four years. The review frequency required by legislation is every three years. To avoid conflict with legislation the policy should not restate legislative requirements, but rather should enhance these requirements.

Consultation:

Policy Review Committee

Darren Simmons, Chief Executive Officer

Statutory Implications:

Local Government Act 1995, Part 2, Division 2 'Role of Council'

2.7. Role of council

(1) The council –

- (a) governs the local government's affairs; and
- (b) is responsible for the performance of the local government's functions.

(2) Without limiting subsection (1), the council is to –

- (a) oversee the allocation of the local government's finances and resources; and
- (b) determine the local government's policies.

Section 5.41(d) and (g) of the Local Government Act 1995 is applicable and states:

5.41. Functions of CEO

The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- (b) ensure that advice and information is available to the council so that informed decisions can be made; and
- (c) cause council decisions to be implemented; and
- (d) manage the day to day operations of the local government; and

- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- (f) speak on behalf of the local government if the mayor or president agrees; and
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Policy Implications:

The Policy Manual will be updated accordingly, should Council resolve to adopt the Officer's Recommendations.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 - Open and Transparent Leadership

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation 1
RESOLUTION 140623**

Moved CR GL Boyne

Seconded CR GW Greaves

That Council, with regards to Shire of Koorda Policy Manual, adopts the following policies, as amended and included in this report, attached in Part 1:

- (a) A - Annual Council Christmas Function**
- (b) A - Bereavement Policy (including flying of Koorda Flag at half-mast)**
- (c) A - Chief Executive Officer Performance Review Policy**
- (d) A - Elected Members, CEO and Employee Attendance at Events Policy**
- (e) A - Freeman of the Shire of Koorda - Guidelines for Appointments**
- (f) A - Internet, Email Usage and Access to IT Systems Policy**
- (g) EM - Continuing Professional Development – Elected Members**
- (h) EM - Elected Member Entitlements**
- (i) EM - Elected Member Service Recognition**
- (j) EM - Elected Member Social Media and Communications**
- (k) F - Corporate Purchasing Cards**
- (l) F - Donations and Requests to Waiver fees**
- (m) F - Purchasing Policy**
- (n) G - Development, Review and Amendment of Policies**
- (o) G - Fraud and Corruption Control**
- (p) G - Legislative Compliance**
- (q) G - Risk Management**
- (r) G - Shire of Koorda Dress Code for Australian Citizenship Ceremonies**
- (s) G - Use of the Shire of Koorda Common Seal-Executing of Legal Documents.**

CARRIED BY ABSOLUTE MAJORITY 5/0

Officer Recommendation 2

RESOLUTION 150623

Moved CR NJ Chandler

Seconded CR LC Smith

That Council, with regards to Shire of Koorda Policy Manual, and in accordance with Section 5.41(d) and (g) of the Local Government Act 1995, transfers the following policies that fall under the function of the CEO into the new Operational section of the Council Policy Manual, as attached in Part 2:

- (a) A12 - Sexual Harassment**
- (b) E1 - Police Clearance Checks**
- (c) E2 - Medical Clearance Checks**
- (d) E3 - Employee Incentives**
- (e) E4 - Employee Use of Council Property**
- (f) E4a - Employee Use of Council Property - DCEO/MoFA Administration Vehicle**
- (g) E5 - Leave - Outside Workforce**
- (h) E6 - Gratuitous Payments to Employees**
- (i) E7 - Employee Annual Christmas Bonus**
- (j) E8 - Employee Terms and Conditions**
- (k) R1 - Occupational Safety, Health and Welfare**
- (l) R2 - Equal Employment Opportunity**
- (m) R3 - Injury Management and Rehabilitation**
- (n) R5 - Consultation and Communication (Risk Management)**
- (o) R6 - Training and Development**
- (p) R7 - Contractor Management**
- (q) R8 - Volunteer Management**
- (r) R9 - Noise**
- (s) R10 - Visitor Management**
- (t) S1 - Safety & Health**
- (u) S2 - Personal Conduct**
- (v) S3 - Personal Protective Equipment**
- (w) S4 - Roadworks**
- (x) S5 - Plant and Equipment Responsibilities**
- (y) S6 - Use of Equipment**
- (z) S7 - Tree Pruning**
- (aa) S8 - Drugs and Alcohol**
- (ab) W7 - Private Works**
- (ac) W8 - Private Works - Service/Sporting Clubs.**

CARRIED BY ABSOLUTE MAJORITY 5/0

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation 3
RESOLUTION 160623**

Moved CR LC Smith

Seconded CR GL Boyne

That Council, with regards to Shire of Koorda Policy Manual, rescinds and removes the following policies, attached in Part 3

- (a) A36 - Authorisations under the Dog Act 1976**
- (b) A39 - CEO to Enforce Act**
- (c) A40 - Exercise Powers Under Part 3**
- (d) B2 - Bush Fire Prosecutions**
- (e) B5 - Fire Control Officers**
- (f) B9 - Extension of Burning Periods**
- (g) C14 - District - Group Photographs**
- (h) F11 - Asset Valuations in Accounts**
- (i) F15 - Review of Financial Management Systems**

CARRIED BY ABSOLUTE MAJORITY 5/0

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation 4
RESOLUTION 170623**

Moved CR NJ Chandler

Seconded CR GL Boyne

That Council, with regards to the Shire of Koorda Policy Manual, authorises the Deputy CEO to make any necessary minor typographical and formatting changes, new policy numbering to remove redundant numbering and improve the layout and rebranding prior to publication.

CARRIED 5/0

Congratulations to Deputy CEO, Lana for her work on the Policy Review so far, and to Cr Boyne and Cr Smith for their review work as part of the Policy Review Committee.

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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 those present for their attendance and declared the meeting closed at 6.16pm.

Signed: Stratford

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

Date: 17 July 2023