



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 20 March 2024

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, 20 March 2024 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
15 March 2024

DISCLAIMER

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 20 March 2024**



1. Declaration of Opening

The Presiding person welcomed those in attendance and declared the meeting open at 5.01pm.

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

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

Staff:

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

Members of the Public:

Apologies:

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

The following Councillors have disclosed an interest in item 13.1 – *Closure of Stockyard Road Reserve, Koorda*

Cr Jannah Stratford

Financial – A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gary Greaves

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gina Boyne

Financial - Closely associated (spouse) with a shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Kurt Fuchsbichler

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Nicholas Chandler

Financial – Employee of CBH.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, the CEO has applied for statutory participation approval for Councillors Stratford, Greaves, Boyne, and Fuchsbichler under s5.69(3) of the Local Government Act 1995 so that item 13.1 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Gina Boyne, Cr Jannah Stratford, Cr Gary Greaves and Cr Kurt Fuchsbichler to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 20 March 2024, as follows:

13.1. CLOSURE OF STOCKYARD ROAD RESERVE, KOORDA

Conditions of the approval:

- a. The approval is only valid for the 20 March 2024 Ordinary Council Meeting when agenda item 13.1 is considered;
- b. The above-mentioned councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
- c. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
- d. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
- e. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC, to allow DLGSC to verify compliance with the conditions of this approval; and
- f. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

DCEO Lana Foote disclosed a Financial interest in item 16.2 – *Workforce Structure and Skills Development – Business Case* as an employee of the Shire, the skills development aspect directly relates to her employment.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 21 February 2024

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 010324

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 21 February 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

8. Minutes of Committee Meetings to be Received

8.1. Minutes of External Committee Meetings to be Received

- a. GECZ Meeting Minutes for meeting held 22 February 2024
[GECZ Meeting Minutes](#)
- b. NEWTRAVEL General Meeting Minutes for meeting held 29 February 2024
[NEWTRAVEL General Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 020324

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, held 22 February 2024; and
- b. NEWTRAVEL General Meeting, held 29 February 2024.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

9. Recommendations from Committee Meetings for Council Consideration

9.1. Shire of Koorda Compliance Audit Return 2023

Governance and Compliance		
Date	14 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995 Section 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	Shire of Koorda Compliance Audit Return 2023	

Background:

Each local government is to carry out a Compliance Audit return for the period 1 January to 31 December of the previous year against certain requirements included within a Compliance Audit Return (CAR) provided by the Department of Local Government, Sport and Cultural Industries (the Department).

The CAR, once completed, is to be presented to the Audit & Risk Committee and then a report is to be presented to Council for adoption of the return. A copy of the completed CAR is included as an attachment for this item.

The Audit & Risk Committee has been requested to review the CAR for 2023 at a meeting immediately preceding Council's to be held on 20 March 2024 and, if so resolved, present to Council for adoption so the CAR may be submitted prior to 31 March 2024.

Comment:

The 2023 CAR has been completed as required. Care was taken when completing the Compliance Audit Return to endeavour to ensure all items were adequately addressed in accordance with the 'Audit of Compliance' per Section 7.13(i) of the Local Government Act 1995.

The CAR is now presented to the Audit and Risk Committee and Council for adoption and should be received by the Department by 31 March 2024.

The CAR has endeavoured to cover various aspects of Statutory Compliance as required by the Local Government Act and various regulations, to include statutory requirements listed in the Local Government (Audit) Regulations in the return.

Consultation:

Zac Donovan, CEO, Shire of Koorda

Statutory Implications:

Local Government Act 1995 Section 7.13 (i)
Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15

Policy Implications:

Policy "G - Legislative Compliance" states;

Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit for the period 1 January to 31 December in each year. The Compliance Audit is structured by the Department of Local Government, Sport and Cultural Industries (DLGSC) and relates to key provisions of the Local Government Act 1995.

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

Risk Implications:

The Audit & Risk Committee would be contravening the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* if this item was not considered.

The CAR 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 the CAR 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

Officer Recommendation
RESOLUTION 030324

Moved Cr GL Boyne

Seconded Cr GW Greaves


That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, Council;

- 1. Receives and adopts the 2023 Compliance Audit Return, as presented to the Audit Committee meeting held 20 March 2024.**
- 2. The 2023 Compliance Audit Return is submitted to the Department of Local Government, Sport and Cultural Industries prior to 31 March 2024.**

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

9.2. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	13 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (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	Quarterly Scorecard January to March 2024	

Background:

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

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

Council adopted the Integrated Strategic Plan (which incorporates both the SCP & CBP) at its meeting held 20 April 2022.

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:

Zac Donovan, CEO, Shire of Koorda
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 2022

4.1 - Open and transparent leadership.

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

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

4.3.2 - Regularly report on progress of strategic plan initiatives using a quarterly score card.

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

Officer Recommendation
RESOLUTION 040324

Moved Cr GL Boyne

Seconded Cr KM Burrell


That Council:

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

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

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

Governance and Compliance		
Date	13 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	FMR Action Plan - March 2024	

Background:

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

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

Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

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

CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

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

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

Consultation:

Zac Donovan, CEO, Shire of Koorda
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.

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

Officer Recommendation
RESOLUTION 050324

Moved Cr GL Boyne

Seconded Cr KM Burrell


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

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

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9.4. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	13 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i> <i>Local Government Act 1995</i> AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Risk Profile Action Plan - March 2024	

Background:

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

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

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

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

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

For each category, the profile contains the following:

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

Comment:

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

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

Consultation:

Zac Donovan, CEO, Shire of Koorda
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 –

- (ii) Report to the council the results of that review; and*
- (iii) 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 2022

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

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness

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

Officer Recommendation
RESOLUTION 060324

Moved Cr KM Burrell

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 March 2024) as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

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9.5. Shire of Koorda Business Continuity and Disaster Recovery Plan

Governance and Compliance		
Date	14 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	Local Government Act 1995; Local Government (Audit) Regulations 1996, AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Business Continuity and Disaster Recovery Plan	

Background:

Following the Risk Profile review undertaken in October 2023 by the Executive Management Team (EMT), the EMT have been working to review and implement necessary documentation to ensure known risks are mitigated or managed.

Business and Community Disruption is an operational risk area that was profiled during the Risk Profile exercise and the below is the definition of the profile:

Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism) and/or pandemic.

One of the key controls, which is a recovery measure, is a Business Continuity Plan.

Comment:

The Shire of Koorda Business Continuity and Disaster Recovery Plan (BC&DRP) is aimed at ensuring the continuity of business operations, with minimal disruption, in the event of a disaster. Without such a plan the Shire may struggle to manage such as event amidst the confusion that often follows a disaster.

The BC&DRP will provide a structured approach to business continuity and disaster recovery planning. Through the provision of preventative measures and recovery procedures, the impact of any potential disaster may be significantly reduced.

Consultation:

Zac Donovan, CEO, Shire of Koorda
Darren West, Works Supervisor
Administration Staff

Statutory Implications:

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The BC&DRP is an informing plan to these systems and procedures.

Policy Implications:

Policy "G - Risk Management"
Risk Management Framework

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Risk Implications:

The BC&DRP provides a structured approach to business continuity and disaster recovery. Through the provision of preventative measures and recovery procedures, the impact of any potential disaster may be significantly reduced.

Financial Implications:

There were no financial implications for this process as the BC&DRP has been developed in-house. The actions included in the BC&DRP will have financial implications to Council, however these are unknown and will depend on the scenario in which the BC&DRP is to be put into effect.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 070324

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council receives and adopts the Business Continuity and Disaster Recovery Plan, as presented and attached to this item.

CARRIED 6/0


FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

10. Announcements by the President without Discussion

Congratulations to the Cougars Cricket Club who won the premiership over the weekend for the Wyalkatchem Cricket Association. Well done to everyone involved.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	15 March 2024	
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	February 2024 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 29 February 2024.

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

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

Comment:

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

These reports are prepared after all the end-of-month payments and receipts have been processed.

Consultation:

LG Best Practices
Zac Donovan, Chief Executive Officer

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.

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 080324

Moved Cr KM Burrell

Seconded Cr NJ Chandler

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 29 February 2024, as presented.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 29 February 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,197,723	1,225,178	1,207,872	(17,306)	(1.41%)	
Rates excluding general rates		27,454	0	30,199	30,199	0.00%	
Grants, subsidies and contributions	12	241,676	226,780	304,826	78,046	34.41%	▲
Fees and charges		589,827	460,491	441,434	(19,057)	(4.14%)	
Interest revenue		226,000	113,600	178,646	65,046	57.26%	▲
Other revenue		22,500	16,078	32,302	16,224	100.91%	▲
Profit on asset disposals	6	163,000	163,000	22,719	(140,281)	(86.06%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,261	1,261	0.00%	
		2,468,180	2,205,127	2,219,259	14,132	0.64%	
Expenditure from operating activities							
Employee costs		(1,357,222)	(824,637)	(728,227)	96,410	11.69%	▲
Materials and contracts		(1,134,828)	(732,665)	(977,204)	(244,539)	(33.38%)	▼
Utility charges		(229,950)	(153,248)	(135,665)	17,583	11.47%	▲
Depreciation		(1,864,650)	(1,243,032)	(1,571,593)	(328,561)	(26.43%)	▼
Insurance		(194,927)	(175,892)	(200,516)	(24,624)	(14.00%)	▼
Other expenditure		(73,530)	(44,680)	(30,642)	14,038	31.42%	▲
Loss on asset disposals	6	(9,000)	(9,000)	(1,305)	7,695	85.50%	
		(4,864,107)	(3,183,154)	(3,645,152)	(461,998)	(14.51%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,718,177	1,089,032	1,554,126	465,094	42.71%	▲
Amount attributable to operating activities		(677,750)	111,005	128,233	17,228	15.52%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,163,751	1,395,404	1,057,940	(337,464)	(24.18%)	▼
Proceeds from disposal of assets	6	370,000	155,000	144,090	(10,910)	(7.04%)	
		1,533,751	1,550,404	1,202,030	(348,374)	(22.47%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,122,635)	(1,474,000)	(1,405,359)	68,641	4.66%	
Payments for construction of infrastructure	5	(2,377,000)	(1,135,200)	(1,064,113)	71,087	6.26%	
		(4,499,635)	(2,609,200)	(2,469,472)	139,728	5.36%	
Amount attributable to investing activities		(2,965,884)	(1,058,796)	(1,267,442)	(208,646)	(19.71%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	2,054,805	0	0	0	0.00%	
		2,054,805	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(220,000)	0	(152,240)	(152,240)	0.00%	
		(220,000)	0	(152,240)	(152,240)	0.00%	
Amount attributable to financing activities		1,834,805	0	(152,240)	(152,240)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,808,829	1,808,829	2,008,589	199,760	11.04%	▲
Amount attributable to operating activities		(677,750)	111,005	128,233	17,228	15.52%	▲
Amount attributable to investing activities		(2,965,884)	(1,058,796)	(1,267,442)	(208,646)	(19.71%)	▼
Amount attributable to financing activities		1,834,805	0	(152,240)	(152,240)	0.00%	
Surplus or deficit after imposition of general rates		0	861,038	717,141	(143,897)	(16.71%)	▼

KEY INFORMATION

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

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

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

	Supplementary Information	30 June 2023	29 February 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,785,894	983,222
Trade and other receivables		100,162	157,493
Other financial assets		6,024,334	6,176,574
Inventories	8	23,568	41,702
TOTAL CURRENT ASSETS		8,933,958	7,358,991
NON-CURRENT ASSETS			
Trade and other receivables		15,156	15,156
Other financial assets		61,117	62,378
Property, plant and equipment		13,666,862	14,588,610
Infrastructure		92,645,552	92,499,007
TOTAL NON-CURRENT ASSETS		106,388,687	107,165,151
TOTAL ASSETS		115,322,645	114,524,142
CURRENT LIABILITIES			
Trade and other payables	9	379,611	104,060
Other liabilities	11	423,185	268,185
Employee related provisions	11	304,342	304,342
TOTAL CURRENT LIABILITIES		1,107,138	676,587
NON-CURRENT LIABILITIES			
Employee related provisions		37,645	37,645
Other provisions		553,337	553,337
TOTAL NON-CURRENT LIABILITIES		590,982	590,982
TOTAL LIABILITIES		1,698,120	1,267,569
NET ASSETS		113,624,525	113,256,573
EQUITY			
Retained surplus		53,351,557	52,831,364
Reserve accounts	4	6,024,334	6,176,574
Revaluation surplus		54,248,635	54,248,635
TOTAL EQUITY		113,624,525	113,256,573

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 29 February 2024

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	29 February 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,784,354	2,785,894	983,222
Trade and other receivables		125,265	100,162	157,493
Other financial assets		6,024,334	6,024,334	6,176,574
Inventories	8	51,949	23,568	41,702
		8,985,902	8,933,958	7,358,991
Less: current liabilities				
Trade and other payables	9	(673,743)	(379,611)	(104,060)
Other liabilities	11	(439,707)	(423,185)	(268,185)
Employee related provisions	11	(245,392)	(304,342)	(304,342)
		(1,358,842)	(1,107,138)	(676,587)
Net current assets		7,627,060	7,826,820	6,682,404
Less: Total adjustments to net current assets	Note 2(c)	(5,818,231)	(5,818,231)	(5,965,262)
Closing funding surplus / (deficit)		1,808,829	2,008,589	717,142

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(163,000)	(163,000)
Less: Movement in liabilities associated with restricted cash		7,527	0
Less: Fair value adjustments to financial assets at amortised cost		0	0
Add: Loss on asset disposals	6	9,000	9,000
Add: Depreciation		1,864,650	1,243,032
Total non-cash amounts excluded from operating activities		1,718,177	1,089,032

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
	Opening 30 June 2023	Closing 30 June 2023	29 February 2024
	\$	\$	\$
Less: Reserve accounts	4	(6,024,334)	(6,024,334)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	206,103	206,103
Total adjustments to net current assets	Note 2(a)	(5,818,231)	(5,818,231)

CURRENT AND NON-CURRENT CLASSIFICATION

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

**SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is \$10,000 and 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	78,046	34.41%	▲
Financial Assistance Grant Quarterly Payment Received following finalised allocations after "100%" pre-paid in 2022/23. To be amended in budget review.		Permanent	
Interest revenue	65,046	57.26%	▲
Budget split not inline with maturity of term deposits.		Timing	
Other revenue	16,224	100.91%	▲
\$19k received from Koorda Uniting Church to be used on Community projects. Debt recovery through external agent not yet commenced, so reimbursement of \$2.5k yet to be claimed on overdue rate accounts for recovery costs.		Timing	
Profit on asset disposals	(140,281)	(86.06%)	▼
P63 Roller, P19 Grader, and 3 x Utes (P05, P58 & P66) are currently at the auctioneers for disposal. Disposals should be finalised by April.		Timing	
Expenditure from operating activities			
Employee costs	96,410	11.69%	▲
Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. Admin wages lower than anticipated at time of budget, and PWOH timesheet wages lower than anticipated.		Timing	
Materials and contracts	(244,539)	(33.38%)	▼
Minor variances due to timing of invoices received vs when they were budgeted for.		Timing	
Utility charges	17,583	11.47%	▲
Annual budget equally divided per month, lower water usage at the Rec Centre at this point in time.		Timing	
Depreciation	(328,561)	(26.43%)	▼
Depreciation higher than anticipated due to increased asset values following the revaluation of Infrastructure Assets during the 2022/2023 FY.		Timing	
Insurance	(24,624)	(14.00%)	▼
Minor variation based on budget timing estimates, should remain within variance threshold at year end.		Timing	
Other expenditure	14,038	31.42%	▲
Non-cash amounts excluded from operating activities	465,094	42.71%	▲
Annual budget equally divided per month.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(337,464)	(24.18%)	▼
\$500k Seroja Resilience Fund not included in adopted budget, to add at budget review. \$398k for RtR received in March (later than anticipated budget schedule). CSRFF funds yet to be received as contract not entered into as per grant guidelines. \$416k from LRCI Phase 4A payment to be received in March following approval of project nomination.		Timing	

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.81 M	\$1.81 M	\$2.01 M	\$0.20 M
Closing	\$0.00 M	\$0.86 M	\$0.72 M	(\$0.14 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.16 M	% of total
Unrestricted Cash	\$0.98 M	13.7%
Restricted Cash	\$6.18 M	86.3%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.10 M	% Outstanding
Trade Payables	\$0.08 M	
0 to 30 Days		98.9%
Over 30 Days		1.1%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	(\$0.01 M)	% Collected
Rates Receivable	\$0.17 M	87.1%
Trade Receivable	(\$0.01 M)	% Outstanding
Over 30 Days		58.6%
Over 90 Days		57.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.68 M)	\$0.11 M	\$0.13 M	\$0.02 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$1.21 M	% Variance
YTD Actual	\$1.21 M	
YTD Budget	\$1.23 M	(1.4%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$0.30 M	% Variance
YTD Actual	\$0.30 M	
YTD Budget	\$0.23 M	34.4%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$0.44 M	% Variance
YTD Actual	\$0.44 M	
YTD Budget	\$0.46 M	(4.1%)

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)
(\$2.97 M)	(\$1.06 M)	(\$1.27 M)	(\$0.21 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.14 M	%
YTD Actual	\$0.14 M	
Adopted Budget	\$0.37 M	(61.1%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$1.06 M	% Spent
YTD Actual	\$1.06 M	
Adopted Budget	\$2.38 M	(55.2%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$1.06 M	% Received
YTD Actual	\$1.06 M	
Adopted Budget	\$1.16 M	(9.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.83 M	\$0.00 M	(\$0.15 M)	(\$0.15 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	\$6.18 M
Interest earned	\$0.15 M

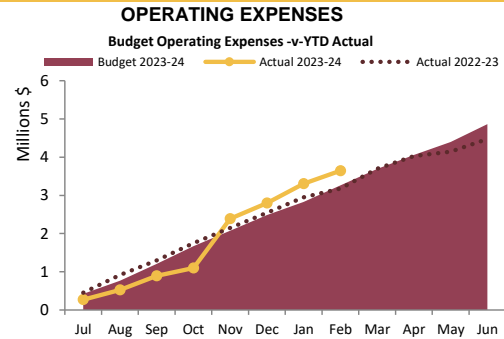
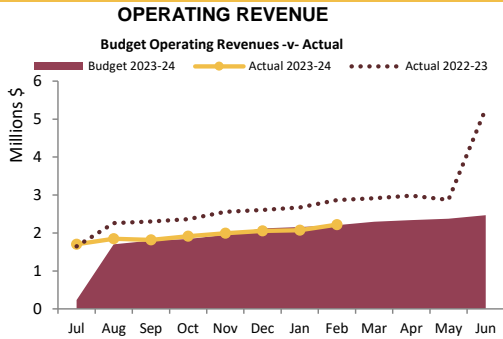
Refer to 4 - Cash Reserves

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

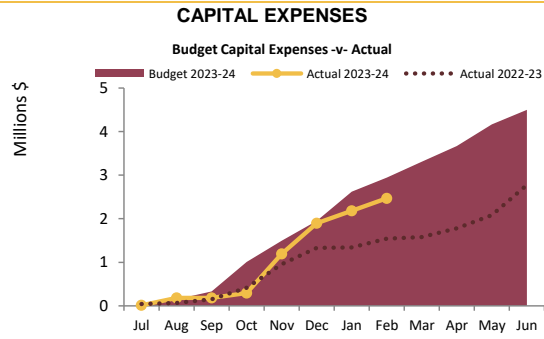
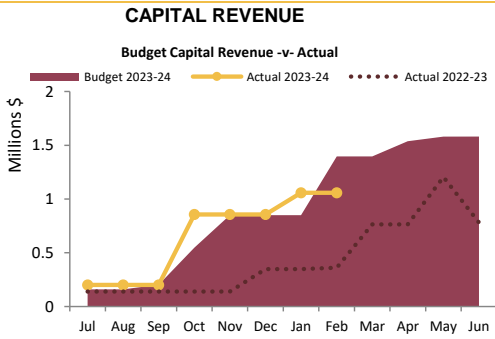
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



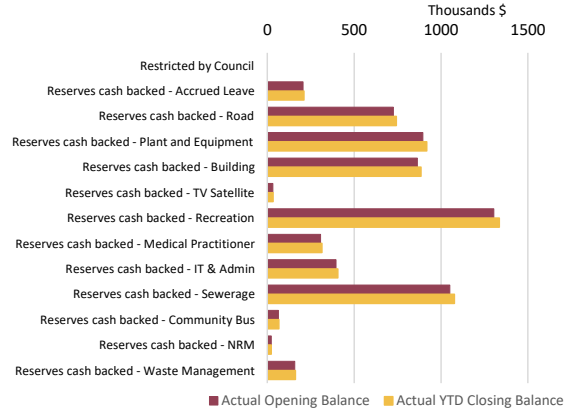
INVESTING ACTIVITIES



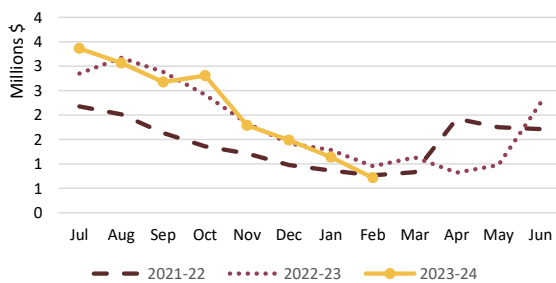
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	9,294		9,294		Bendigo	Variable	Nil
Municipal Account	Cash and cash equivalents	906,678		906,678		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	10,210		10,210		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	27,450		27,450		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	28,830		28,830		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,682,030	4,682,030		Bankwest	4.45%	28/06/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,494,543	1,494,543		Bankwest	4.30%	02/04/2024
Total		983,222	6,176,573	7,159,795	0			
Comprising								
Cash and cash equivalents		983,222	0	983,222	0			
Financial assets at amortised cost		0	6,176,573	6,176,573	0			
		983,222	6,176,573	7,159,795	0			

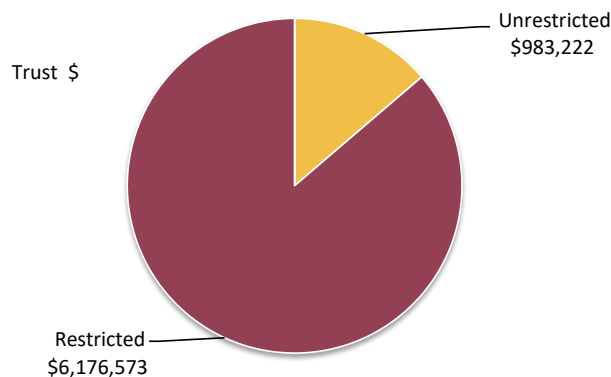
KEY INFORMATION

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 asse



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - Accrued Leave	206,103	0	7,527	0	213,630	206,103	5,208	0	0	211,312
Reserves cash backed - Road	725,329	0	26,488	(109,000)	642,817	725,329	18,330	0	0	743,659
Reserves cash backed - Plant and Equipment	895,049	0	32,686	(808,000)	119,735	895,049	22,619	0	0	917,667
Reserves cash backed - Building	863,689	0	31,541	(206,000)	689,230	863,689	21,826	0	0	885,516
Reserves cash backed - TV Satellite	32,780	0	1,197	0	33,977	32,780	828	0	0	33,608
Reserves cash backed - Recreation	1,303,568	0	47,605	(811,800)	539,373	1,303,568	32,942	0	0	1,336,510
Reserves cash backed - Medical Practitioner	306,488	0	11,193	(120,005)	197,676	306,488	7,745	0	0	314,233
Reserves cash backed - IT & Admin	395,947	0	14,459	0	410,406	395,947	10,006	0	0	405,953
Reserves cash backed - Sewerage	1,050,190	0	38,351	0	1,088,541	1,050,190	26,539	0	0	1,076,729
Reserves cash backed - Community Bus	64,496	0	2,355	0	66,851	64,496	1,630	0	0	66,126
Reserves cash backed - NRM	22,656	0	827	0	23,483	22,656	573	0	0	23,229
Reserves cash backed - Waste Management	158,039	0	5,771	0	163,810	158,039	3,994	0	0	162,033
	6,024,334	0	220,000	(2,054,805)	4,189,529	6,024,334	152,240	0	0	6,176,574

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Buildings - non-specialised	1,217,635	704,000	589,880	(114,120)
Plant and equipment	905,000	770,000	815,479	45,479
Acquisition of property, plant and equipment	2,122,635	1,474,000	1,405,359	(68,641)
Infrastructure - roads	1,732,000	1,095,200	1,028,632	(66,568)
Infrastructure - Other	645,000	40,000	35,481	(4,520)
Acquisition of infrastructure	2,377,000	1,135,200	1,064,113	(208,369)
Total capital acquisitions	4,499,635	2,609,200	2,469,472	(277,010)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,163,751	1,395,404	1,057,940	(337,464)
Other (disposals & C/Fwd)	370,000	155,000	144,090	(10,910)
Reserve accounts				
Reserves cash backed - Road	109,000	0	0	0
Reserves cash backed - Plant and Equipment	808,000	0	0	0
Reserves cash backed - Building	206,000	0	0	0
Reserves cash backed - Recreation	811,800	0	0	0
Reserves cash backed - Medical Practitioner	120,005	0	0	0
Contribution - operations	911,079	1,058,796	1,267,442	208,646
Capital funding total	4,499,635	2,609,200	2,469,472	(139,728)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

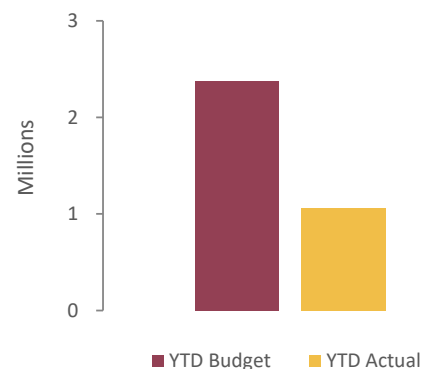
Initial recognition and measurement for assets held at cost

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

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

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

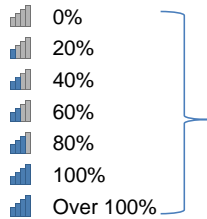
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

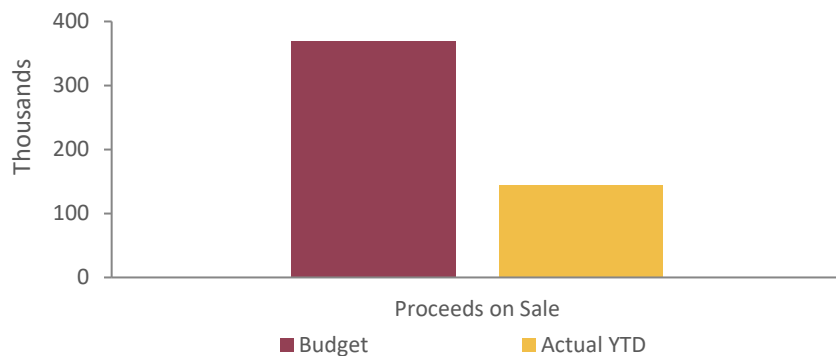
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Plant & Equipment					
PE0091	P09: Semi Side Tipper Trailer	120,000	0	0	0
PE0191	P19: Grader	325,000	325,000	0	325,000
PE0611	P61: Ute Patching	45,000	45,000	45,808	(808)
PE0631	P63: Road Roller	140,000	140,000	192,000	(52,000)
PE0651	P065 Prime Mover - 22/23 Carryforward	0	0	267,519	(267,519)
PE0661	P066 Ute Works Crew - 22/23 Carryforward	0	0	52,786	(52,786)
PE0691	P69: Cherry Picker	50,000	50,000	54,545	(4,545)
PE0101	P10: Mollerin Fire Truck (SEROJA FUNDING)	0	0	61,914	(61,914)
	Misc Plant	15,000	0	0	0
PE1001	P100: CEO Vehicle	85,000	85,000	75,768	9,232
PE2001	P200: WS Vehicle	60,000	60,000	65,139	(5,139)
PE3001	P300: DCEO Vehicle	65,000	65,000	0	65,000
Buildings					
BC016	Rec Ground Upgrade & Extension	1,146,635	700,000	527,158	172,842
BC001	Admin Office (Paint & Gardens)	35,000	0	0	0
BC054	L271 Greenham Paint & Lino	16,000	4,000	15,693	(11,693)
BC003	L157 Memorial Hall (SEROJA FUNDING)	0	0	43,988	(43,988)
BC024	Drive In (Toilets & Tiling)	20,000	0	3,041	(3,041)
Other Infrastructure					
PC001	Synthetic Bowling Green Relocation	400,000	0	0	0
IO001	Admin Office Carpark	15,000	0	0	0
PC002	Rec Ground Playground	150,000	0	0	0
IO005	Depot Auto Gates	40,000	40,000	35,481	4,520
IO002	Pool Balance Tank	40,000	0	0	0
Infrastructure Roads					
RRG002	Cadoux-Koorda Cement Stabilise	235,000	235,000	192,556	42,444
RRG003	Koorda-Dowerin Reseal	152,000	135,200	133,525	1,675
RRG140	Burakin-Wialki Full Recon	182,000	118,500	112,324	6,176
RRG140B	Burakin-Wialki Full Reseal	150,000	128,000	126,792	1,208
					0
R2R004	Koorda-Kulja Reseal	273,000	203,000	194,991	8,009
R2R006	Kulja-Kalannie Full Recon	130,000	36,900	35,629	1,271
R2R009	Koorda North West Shoulder Recon	70,000	26,650	26,306	344
					0
RC003	Koorda-Dowerin Reseal	160,000	143,500	141,667	1,833
RC004	Koorda-Kulja Widen Reseal	100,000	34,250	30,426	3,824
RC010	Mollerin Rock South Reform & Sheet	90,000	0	0	0
RC011	Dukin West Reform & Sheet	90,000	34,200	34,296	(96)
RC014	Maher Reform & Sheet	60,000	0	120	(120)
					0
FC098	Footpath - Greenham St	40,000	0	0	0
		4,499,635	2,609,200	2,469,472	139,728

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

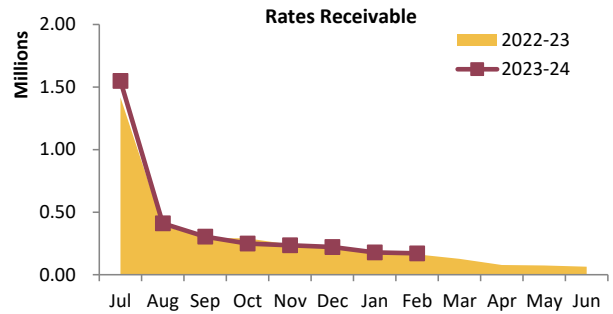
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
10908	P009 Semi Side Tipper Trailer - 2000	26,000	20,000	0	(6,000)			0	0
10918	P020 Grader - 2015 CAT 12M	0	100,000	100,000	0			0	0
10949	P061 Ute - 2019	11,000	25,000	14,000	0	8,747	23,636	14,889	0
10951	P063 Roller - 2014 Dynapac	0	30,000	30,000	0			0	0
10979	P100 CEO Vehicle	65,000	80,000	15,000	0	65,396	64,091	0	(1,305)
10981	P200 WS Vehicle	53,000	50,000	0	(3,000)	48,533	56,363	7,830	0
10988	P300 DCEO Vehicle	61,000	65,000	4,000	0			0	0
		216,000	370,000	163,000	(9,000)	122,676	144,090	22,719	(1,305)



7 RECEIVABLES

Rates receivable	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	63,512	88,681
Levied this year	1,213,196	1,238,071
Less - collections to date	(1,188,027)	(1,155,860)
Gross rates collectable	88,681	170,892
Net rates collectable	88,681	170,892
% Collected	93.1%	87.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	7,658	0	151	10,696	18,505
Percentage	0.0%	41.4%	0.0%	0.8%	57.8%	
Balance per trial balance						
Trade receivables	0	7,658	151	10,696		18,505
GST receivable		(56,668)	(674)			(53,563)
Interest Receivable		44,756				21,660
Total receivables general outstanding						(13,398)

Amounts shown above include GST (where applicable)

KEY INFORMATION

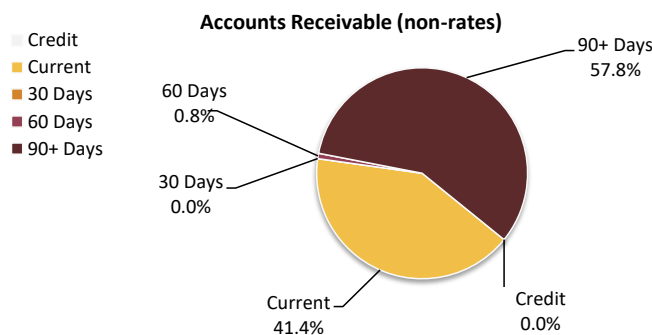
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 29 February 202
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	6,024,334	152,240		6,176,574
Inventory				
Stock on Hand	23,568	18,134		41,702
Total other current assets	6,047,902	170,374	0	6,218,276

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.

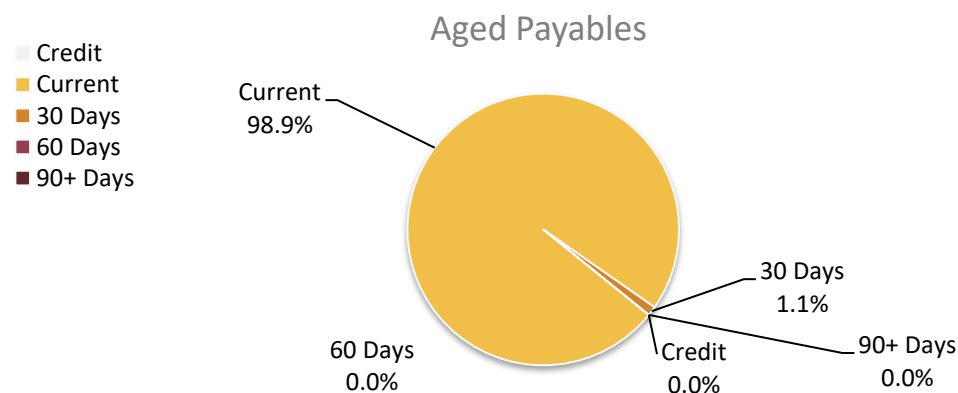
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	77,132	875	0	0	78,007
Percentage	0.0%	98.9%	1.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	77,132	875	0	0	78,007
Other Payables		220				220
Prepaid Rates		13,043				13,043
Bonds and Deposits Held		0			63,428	63,428
ESL Liability		6,726				6,726
GST Payable		(67,862)				(67,862)
Payroll Creditors			(202)			(202)
PAYG Payables		22,216				22,216
FBT Liabilities			(11,514)			(11,514)
Total payables general outstanding						104,060

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.



SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES 29/02/2024

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1217	136	959,024	116,713		116,713	116,713	7,602	124,315
Unimproved value									
Unimproved Value	0.0126	221	87,194,166	1,100,390		1,100,390	1,100,390	577	1,100,967
Sub-Total		357	88,153,190	1,217,103	0	1,217,103	1,217,103	8,179	1,225,282
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value	420	28	29,070	11,760		11,760	12,180	0	12,180
Unimproved value									
Unimproved Value	420	33	442,945	13,860		13,860	13,860	0	13,860
Sub-total		61	472,015	25,620	0	25,620	26,040	0	26,040
Discount						-45,000			-43,450
Amount from general rates						1,197,723			1,207,872
Ex-gratia rates	0.06		457,560	27,454		27,454			30,199
Total general rates						1,225,177			1,238,071

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 29 February 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		423,185	0	0	(155,000)	268,185
Total other liabilities		423,185	0	0	(155,000)	268,185
Employee Related Provisions						
Provision for annual leave		169,690	0	0	0	169,690
Provision for long service leave		134,652	0	0	0	134,652
Total Provisions		304,342	0	0	0	304,342
Total other current liabilities		727,527	0	0	(155,000)	572,527

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	29 Feb 2024	29 Feb 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		21,420	14,360	10,770
Main Roads Direct Road Grant				0		196,756	196,756	196,756
Fuel Tax Credits Grant Scheme				0		23,500	15,664	19,482
Financial Assistance Grant - General				0		0	0	48,029
Financial Assistance Grant - Roads				0		0	0	29,789
	0	0	0	0	0	241,676	226,780	304,826


**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2023		(As revenue)	29 Feb 2024	29 Feb 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)				0		567,721	425,790	155,000
CSRFF Grant				0		130,421	86,946	0
Regional Road Group Grants				0		479,779	479,778	401,940
Roads to Recovery Grant				0		402,890	402,890	0
LGRF08 - Cyclone Seroja Local Government Resilience Fund				0		0	0	500,000
COTA Grant Seniors Luncheon				0		0	0	1,000
	0	0	0	0	0	1,580,811	1,395,404	1,057,940

11.2. List of Accounts Paid

Corporate and Community		
Date	14 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
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 13 February 2024 to 14 March 2024.

Comment:

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

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

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 2023/2024 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 090324

Moved Cr KM Burrell

Seconded Cr GL Boyne

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 13 February 2024 to 14 March 2024

Municipal Voucher V496 to V546	Totalling \$ 487,060.41
Purchase Card Transactions (V511, V527 & V535)	Totalling \$ 4,312.62
	Total \$ 491,373.03

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

11.3. Review of Budget performance as at 29 February 2024

Corporate and Community		
Date	15 March 2024	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) 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	2023/2024 Budget Review	

Background:

Regulation 33A of the Local Government (Financial Management) Regulations 1996 requires local governments to conduct a budget review. On 30 June 2023, new changes to the regulation were gazetted which required the review to be undertaken between 31 December and 29 February in each financial year (in appose to previous years being between 1 January to 31 March) and to be presented to Council on or before 31 March.

A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries (DLGSC) within 30 days of the adoption of the review.

Council adopted a 10% and \$10,000 minimum for reporting material variances to be used in the statement of financial activity and the annual budget review.

Comment:

The 2023/2024 Budget was adopted by Council at a Special Council Meeting on 28 July 2023 (Res: 140723 to 180723)

The final audited 2022/2023 Annual Financial Report was adopted at the December Ordinary Council Meeting, held 18 December 2023 that resulted in an increase to the opening surplus, from 1,808,829 to 2,035,341, as predicted when adopting the Budget for 2023/2024. This increase was mainly due to the movement of \$267,519 for the purchase of P65 Prime Mover. The truck was anticipated to be received in July, however due to delays, the truck wasn't received until September.

The explanation to the major variances is detailed in the below table and summarised in the notes of the Budget Review Report period ending 29 February 2024.

Budget Program	Adopted Budget	Revised Budget	Variance	Variance Reason
Op, Grants, Subsidies & Contribution	\$241,676	\$339,823	+\$98,147	Federal Assistance Grants higher than anticipated at time of budget.
			= +\$98,147	

Capital Revenue (Non-Operating Grants)	\$1,163,751	\$1,855,191	+\$500,000 +\$268,279 +\$1,000 -\$77,839 = +\$691,440	Seroja Resilience Funding LRCI Grant (Phase 4A) Seniors Week Grant Reduction to Main Roads Direct Grant
Capital Revenue (Proceeds from Disposal of Assets)	\$370,000	\$350,000	-\$20,000	P009 Side Tipper pushed forward to 2024/2025
Capital Expenses (Buildings)	\$1,217,635	\$1,477,635	+\$60,000 +\$200,000 = +\$260,000	Seroja - Hall Ablution Upgrade Seroja - Rec Centre Ablution Addition
Capital Expenses (Plant & Equipment)	\$905,000	\$1,402,319	+\$267,519 -\$120,000 +\$130,000 -\$15,000 +\$52,000 +\$62,000 +\$38,800 +\$57,000 +\$25,000 = +\$497,319	P065 B/F from 22/23 P009 Side Tipper C/F to 24/25 P019 Grade Budget Increase Misc Plant (transferred to P63) P063 Roller Budget Increase Seroja - P10 Mollerin Fire Tender Seroja - 2 x Portable Generators Seroja - Communication Trailer Seroja - 5 x Water Tanks
Transfers from Reserves	\$2,054,805	\$2,121,805	+\$30,000 +\$37,000 = +\$67,000	P019 Grade Budget Increase P063 Roller Budget Increase
Opening Funding Surplus (Deficit)	\$1,808,829	\$2,035,341	+\$226,512	Audited annual financial statements (P65 Purchase carry-forward)

The Statement of Financial activity remains to provide a balanced budget.

Consultation:

Zac Donovan, Chief Executive Officer
Darren West, Works Supervisor

Statutory Implications:

Regulation 33A of the Local Government (Financial Management) Regulations 1996 is applicable and states:

“33A. Review of budget

(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

- (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
- (b) consider the local government’s financial position as at the date of the review; and
- (c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*Absolute majority required.

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.”

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)

Risk Implications:

The Review must be; undertaken between 31 December and 29 February in each financial year, presented to Council on or before 31 March and, lodged with the DLGSC within 30 days of adoption, otherwise the Shire will be non-compliant with the requirements of the *Local Government (Financial Management) Regulations 1996*.

Financial Implications:

Variances have been noted with changes required.

If Council adopts the proposed 2023/2024 Budget Review amendments as presented, the result is a balanced budget.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 100324**

Moved Cr GW Greaves

Seconded Cr KM Burrell

That, by Absolute Majority, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council:


- 1. Adopts the 2023/2024 Budget Review, as presented in the attachment; and**
- 2. Submits a copy of the 2023/2024 Budget Review to the Department of Local Government, Sports and Cultural Industries.**

CARRIED BY ABSOLUTE MAJORITY 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. NEWROC Memorandum of Understanding (MOU) - 1 July 2023 to 30 June 2025

Governance and Compliance		
Date	12 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	NEWROC MOU: 1 July 2023 to 30 June 2025	

Background:

The North Eastern Wheatbelt Regional Organisation of Councils (NEWROC), was established in 1994. NEWROC is made up for seven Shires; Koorda, Dowerin, Mt Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem.

NEWROC is a united voice advocating, promoting and marketing these communities as a great place to live, work and invest. The NEWROC is committed to retaining and growing our population through successful and collaborative partnerships, promoting and engaging in civic leadership and investment into member communities.

Comment:

The purpose of this memorandum of understanding is to affirm the partnership and collaboration of the seven local governments (Participants) and to further the shared aims as below.

The purpose for which NEWROC is established is to provide a means for the Participants, through voluntary participation and the integration and sharing of resources to:

- a. Assess the possibilities and methodology of facilitating a range of projects, services and facilities on a regional basis under the themes of advocacy, community, economic, environment and governance;
- b. Promote, initiate, undertake, manage and facilitate under the themes of advocacy, community, economic, environment and governance;
- c. Promote productive effectiveness and financial benefit to the Participants where there are common and shared community of interest linkages;
- d. To take an active interest in all matters affecting the communities of the Participants with the view to improving, promoting and protecting them
- e. Be recognised as representing the view of community and business in the Participants.

The previous NEWROC MOU (1 July 2020 - 30 June 2023) has expired and a new MOU has been drafted for Council consideration. A significant review of the MOU was completed in 2020, and the current version, as attached, does not incorporate any major changes.

Consultation:

February 2024 Councillor Forum
NEWROC

Policy Implications:

Policy “G - Use of the Shire of Koorda Common Seal/Executive of Legal Documents.”

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

2.1.2 - Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.

3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.

4.3.1 - Actively participate in regional collaboration initiatives.

Financial Implications:

As per section 6.2 of the NEWROC MOU, each Participant shall make an annual contribution towards the amount necessary to meet the deficiency, if any, disclosed in the annual budget of NEWROC, which contribution shall be 1/7th. The NEWROC annual membership fees are included as part of the annual budget.

Risk Implications:

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

Statutory Implications:

Sections 9.49A and 9.49B of the *Local Government Act 1995*.

Voting Requirements:

Simple Majority

Absolute Majority

Officer Recommendation
RESOLUTION 110324

Moved Cr GW Greaves


Seconded Cr GL Boyne

That Council authorise the Shire President and CEO to sign and affix the Shire of Koorda Common Seal to the NEWROC MOU for the period 1 July 2023 to 30 June 2025.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

12.2. Adoption of Customer Service Charter

Governance and Compliance		
Date	12 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Customer Service Charter	

Background:

Following the Risk Profile review undertaken in October 2023 by the Executive Management Team (EMT), the EMT have been working to review and implement necessary documentation to ensure known risks are mitigated or managed.

Community Engagement is an operational risk area that was profiled during the Risk Profile exercise and the below is the definition of Community Engagement Risk:

Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.

One of the key controls, which is a preventative measure, is the adoption of a Customer Service Charter.

Comment:

This item presents a draft Customer Service Charter (the Charter) to Council for consideration and, if satisfactory, adoption.

The Charter demonstrates to the community and customers that the Shire of Koorda is committed to providing high-level customer service. The Charter has been drafted to ensure it remains relevant and aligns with current practice.

Once adopted the Charter will be publicised to the community and is embedded into the day to day operations of the Shire.

Consultation:

Zac Donovan, Chief Executive officer
Administration Staff

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

4.1.3 - Develop and implement Customer Service Charter & External Stakeholder communication plan.

4.2.2 - Progress 'Team Koorda' initiative.

Financial Implications:

Nil.

Risk Implications:

The purpose of the Charter is to outline how the organisation responds to customers. With staff committing to the Charter the risk of delivering unsatisfactory customer service is reduced.

Statutory Implications:

Local Government Act 1995 (section 3.18)

Voting Requirements:

Simple Majority

Absolute Majority

Officer Recommendation

RESOLUTION 120324

Moved Cr GL Boyne

Seconded Cr KM Burrell

That Council, by Simple Majority, pursuant to Section 3.18 of the *Local Government Act 1995*, resolves to adopt the Customer Service Charter, as presented and attached to this item.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

13. OFFICER'S REPORTS – WORKS & ASSETS

Cr Jannah Stratford

Financial – A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gary Greaves

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gina Boyne

Financial - Closely associated (spouse) with a shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Kurt Fuchsbichler

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Nicholas Chandler

Financial – Employee of CBH.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, the CEO has applied for statutory participation approval for Councillors Stratford, Greaves, Boyne, and Fuchsbichler under s5.69(3) of the Local Government Act 1995 so that item 13.1 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Gina Boyne, Cr Jannah Stratford, Cr Gary Greaves and Cr Kurt Fuchsbichler to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 20 March 2024, as follows:


13.1. CLOSURE OF STOCKYARD ROAD RESERVE, KOORDA

Conditions of the approval:

- a. The approval is only valid for the 20 March 2024 Ordinary Council Meeting when agenda item 13.1 is considered;
- b. The above-mentioned councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
- c. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
- d. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
- e. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC, to allow DLGSC to verify compliance with the conditions of this approval; and
- f. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

5.39pm - Cr NJ Chandler withdrew from the chambers and thus did not participate in discussion or vote on item 13.1.

13.1. Closure of Stockyard Road Reserve, Koorda

Governance and Compliance		
Date	15 March 2024	
Location	Not applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Paul Bashall, Planner, Planwest	
Legislation	<i>Land Administration Act 1997</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	A - Council Resolution 211223 to close Stockyard Road, Koorda B - Copy of Advertisement C - Schedule of Submissions D - Copies of Submissions	

Background:

Cooperative Bulk Handling (CBH) has requested the closure of Stockyard Road in Koorda. This road currently runs through the CBH receival site as shown in **Figure 1** below.

FIGURE 1 - ROAD CLOSURE LOCATION



Source: Landgate, lg

Comment:

At the Council meeting 18 December 2023, it was resolved to close the entire portion of Stockyard Road from Koorda-Cadoux Road to Koorda-Dowerin Road as shown in **Figure 1**.

In accordance with section 58 of the LAA, local government authorities may request the Minister for Lands, through DPLH, to close a public road permanently. The local government authority must comply with section 58 of the LAA and regulation 9 of the LAR before submitting a request for closure of road with following:

1. A copy of Council resolution to request the closure of the road.
2. A copy the advertisement to close the road.
3. Copies of any submissions and objections to the advertisement as well as comments which address any comments or objections.
4. Copies of correspondence with service authorities and other government departments
5. Plan of survey, sketch plan or document showing the location of the road and the proposed future disposition of the land comprising the road after it has been closed.
6. Written confirmation that the local government authority has complied with section 58(2) and (3) of the LAA.

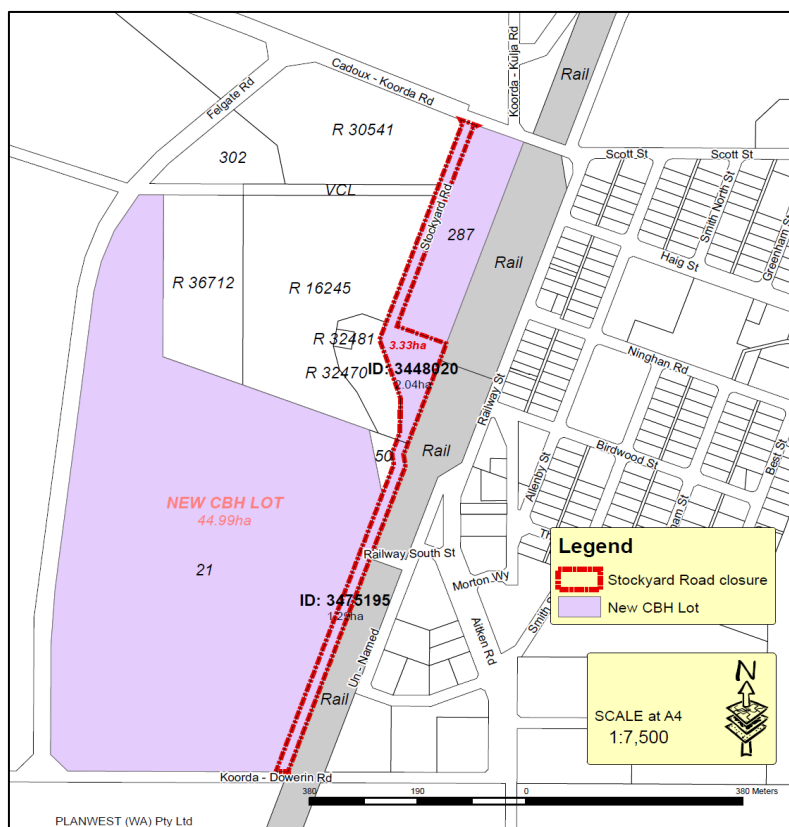
The matter was considered by the Council on 18 December 2023 (see **Attachment A**).

CBH (the proponent) has stated that the subject land will be amalgamated to Lot 21 corner Felgate and Dowerin-Koorda Road. This Lot is about 38 hectares and is owned by CBH and is currently used as its grain terminal. This can clearly be seen in the aerial photograph in **Figure 1**.

Lot 287 Cadoux-Koorda Road is also owned by CBH. It is recommended that, as a condition of the road closure, that the closed road areas be amalgamated to Lots 21 and 287. This will simplify any future works on the new lot in regard to boundary setbacks. It is evident that the subject land is already being used for, almost exclusively, CBH purposes.

Figure 2 shows the existing surrounding lots and the proposed new CBH lot.

FIGURE 2 - RECOMMENDED NEW CBH LOT



Source: Landgate, Planwest

Consultation:

The proposed road closure was advertised by way of the following (see **Attachment B**).

- Council's web site published on 23 January, closing on to 7 February 2024.
- Local paper advertising 30 Jan and 6 February 2024.
- Facebook advertising 29 January 2024.
- Specific emails to Water Corporation (WC), Main Roads WA (MRWA), Department of Water and Environmental Regulation (DWER), Telstra, Department of Fire and Emergency Services (DFES), Landgate, Department of Primary Industries and Regional Development (DPIRD) and the Environmental Protection Authority (EPA) on 30 January 2024.
- Email to Public Transport Authority (PTA) (via Burgess Rawson, PTA property managers).

During this period the Council received 4 submissions. The four submitters included WC, DWER, DPIRD and MRWA (see **Attachment C** – Schedule of Submissions). Copies of these are included in the **Attachment D** - Copies of submissions.

There were no objections except that WC required that its assets need to be removed (or capped) from being in private land.

No submissions were received from the public advertising, nor from PTA, Telstra, Landgate, DFES, PTA or EPA.

Statutory Implications:

Section 58 of the *Land Administration Act 1997* applies to this matter.

The process for a local government to close a road reserve is:

1. Council decides at Council meeting to consider closing a road.

2. Council advertises its intention to consider closing a road in local newspaper circulating in the district, giving a period of notice to provide submissions.
3. Council would write to advise service agencies of the road closure. This could include PTA, Landgate, WAPC, Water Corporation, Western Power, Telstra, the DMIRS and the Department of Lands. Notice would normally also be provided to adjacent or nearby local land owners.
4. Council makes a decision to close the road. This must be at least 35 days after the notice was publicised in the local newspaper. Any objections must be considered by Council.
5. Council writes to the Minister (with plans of road to be closed, copies of advice to service agencies, copy of the Council minutes, copies of any submissions, any other relevant information) requesting closure of road.

The enlarged central section of the subject land is currently zoned Industrial whilst the other two portions of proposed closed road north and southwards have no zone.

Where an area of the Scheme has no zone, this does not preclude development of the land, however a Development Approval (DA) will be required for development or use.

Figure 3 provides an extract from the Scheme Map.

FIGURE 3 - EXTRACT FROM SCHEME MAP



Source: DPLH, Landgate, Planwest

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

2.1.1 - Ensure that our planning framework is modern and meets the needs of the relevant zoning stakeholders, such as industry, residential, small business and any emerging opportunities.

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)	Land Administration Act and road closure procedures
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Closing Stockyard Road will imply that the Council will no longer need to be responsible for on-going maintenance. The Council may consider whether it recommends that the closed road be purchased by CBH, however this is a decision for Landgate to determine.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 130324

Moved Cr GW Greaves

Seconded Cr GL Boyne

That Council confirms with Landgate that the local government authority;

- 1. has complied with section 58(2) and (3) of the *Land Administration Act 1997*,**
- 2. supports the closure of Stockyard Road, Koorda, subject to**
 - a. the closed (Stockyard) road being amalgamated with Lot 21 Felgate and Dowerin-Koorda Road and Lot 287 Cadoux-Koorda Road, and**
 - b. CBH satisfying the Water Corporation’s requirements for water supply modifications.**
- 3. once the abovementioned conditions have been satisfied, supports Landgate’s request for the Minister’s approval to finalise the process of closing Stockyard Road and amalgamating the land shown in Figure 2 as “New CBH Lot.”**

CARRIED 5/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

5.41pm – Cr NJ Chandler re-joined the meeting and the Presiding person advised him of the outcome to item 13.1.

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

16.1. Koorda Recreation Ground Synthetic Bowling Green Project

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

Officer Recommendation

RESOLUTION 140324

Moved Cr GL Boyne

Seconded Cr KM Burrell

That Council close the meeting to the public at 5.41pm in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

5.42pm – SUSPEND STANDING ORDERS

RESOLUTION 150324

Moved Cr GW Greaves

Seconded Cr GL Boyne

That standing orders be suspended to discuss item 16.1 Koorda Recreation Ground Synthetic Bowling Green Project.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

6.21pm – RESUMPTION OF STANDING ORDERS

RESOLUTION 160324

Moved Cr GL Boyne

Seconded Cr GW Greaves

That standing orders be resumed as per the attendance register.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

**Officer Recommendation
Resolution 170324**


Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council re-open the meeting to the public at 6.22pm.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

Governance and Compliance		
Date	15 March 2024	
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 checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	CONFIDENTIAL - Project Costings	

Background:

Arising from the 2023/2024 Shire of Koorda Budget's capital works program and Council being successful in obtaining a grant from the DLGSC for the CSRFF Program for \$130,421, a state-wide request for tender (RFT) was called for the design and construction of the supply and install of a 7-rink synthetic bowling green as part of the co-location project at the Koorda Recreation Centre. Tenders closed at 2.00pm Tuesday 5th September 2023. One (1) tender submission was received from Ever Green Synthetic Grass.

A confidential tender evaluation report and related confidential attachments have been provided to Councillors under separate cover.

With one tenderer responding, it appears evident that the current availability of contractors within the building and construction sector remains challenging.

In addition to the request for tender for the Bowling Green, quotes were sought from external suppliers for the retaining and site preparations required for the proposed Bowling Green. Initial quotes came in over budget and were tabled at the November 2023 forum session with Council Members. Following the November 2023 forum session, the Executive Management team have working to seek updated and accurate quotes from suppliers for the project.

At the December 2023 Ordinary Council Meeting, the below was resolved.

Officer Recommendation - RESOLUTION 241223

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Item 14.2 Koorda Recreation Ground Synthetic Bowling Green Project lay on the table until March 2024 to investigate the project further.

CARRIED 6/1

FOR: Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn, Cr KA Fuchsbichler

AGAINST: Cr JM Stratford

Comment:

Since the November and December 2023 Council meetings, the EMT have been working to finalise costings for the entire Bowling Green project (now to include lighting) to ensure Council have all the applicable figures for the entire Bowling Green Project, as well as understanding future costings for additional Stages as outlined in the 2016 Recreation Feasibility Study.

As part of the project planning, a project nomination was submitted for the Phase 4A portion of the Local Road and Community Infrastructure (LRCI) Fund. The project nomination for the bowling green project was successful for the full \$439,707 allocation. Phase 4A LRCI funds are to be expended by 30 June 2025.

The grant agreement for the CSRFF funds (\$130,421) in its current form is due to end on 30 June 2024, however extension options have been explored with the Wheatbelt Regional Manager, Samantha Cornthwaite, at the Department of Local Government, Sport and Cultural Industries (DLGSC), should the project still proceed.

As part of the 2023/2024 Budget, an allocation was made to engage an external consultant to undertake consultation with current and future Recreation Centre users to work on a future Recreation Centre Management Model for the upgrade facilities. Caroline Robinson from 150 Square was engaged and has been working with Clubs and Organisations to understand their current and future requirements of the Recreation Centre, and recommend a management model to all clubs and the Council for further perusal.

Consultation:

Zac Donovan, Chief Executive Officer

Darren West, Works Supervisor

Council Members

Samantha Cornthwaite, Wheatbelt Regional Manager, DLGSC

Caroline Robinson, 150 Square

Suppliers

Statutory Implications:

Local Government Act 1995, Section 3.57(1) (2)

Local Government Act (Functions in General) Regulation 1996 – Part 4 – Tenders for providing goods and services 11(1)

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

3.1 – Shire owned facilities are renewed and maintained in a strategic manner to meet community needs.

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

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

Risk Implications:

Risk Profiling Theme	Project Management
Risk Category	Financial Impact
Risk Description	20 - 50 % increase in time or cost or variation to scope or objective requiring restructure of project and Executive Management or Council approval.
Consequence Rating	Major (4)
Likelihood Rating	Possible (3)
Risk Matrix Rating	High (12)
Key Controls (in place)	Purchasing Policy, Budget Reporting
Action (Treatment)	Project Management Framework, Monthly Project Reports, Finalised Quotes
Risk Rating (after treatment)	Adequate

Financial Implications:

Successful CSRFF Grant of \$130,421.

Successful LRCI Phase 4A project nomination \$439,707.

\$400,000 included in the 2023/2024 Budget for the Synthetic Bowling Green Re-Location Project.

Pending on the outcome of the item, additional funds may be required.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 180324**

Moved Cr GW Greaves

Seconded Cr GL Boyne

That Council, subject to approval to defer the CSRFF grant to 15 June 2025;

1. Increases the budget allocation for the Koorda Bowling Green Project to the total project cost of \$665,864 exc GST;

2. Accepts the tender from Evergreen for the Bowling Surface for \$273,664 (with a maximum allowance of 5% price increase to bowling green surface and installation);

3. Notes the project is funded from; CSRFF Grant of \$130,421, LRCI Phase 4A Funding allocation of \$439,707 and the remaining amount of \$95,736 will be funded from Council’s Recreation Reserve; and

4. Has to approve the final updated architect plans for the Recreation Centre Precinct once finalised.

CARRIED BY ABSOLUTE MAJORITY 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

DCEO Lana Foote disclosed a Financial interest in item 16.2 – *Workforce Structure and Skills Development – Business Case* as an employee of the Shire, the skills development aspect directly relates to her employment.

6.49pm – DCEO L Foote withdrew from the chambers.

Officer Recommendation
RESOLUTION 190324

Moved Cr KM Burrell **Seconded Cr KA Fuchsbichler**

That Council close the meeting to the public at 6.49pm in accordance with s.5.23(2)(a) of the Local Government Act 1995, as item 16.2 deals with a matter affecting an employee or employees.


CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

6.50pm – Cr GL Boyne withdrew from the chambers.

6.51pm – Cr GL Boyne returned to the chambers.

16.2. Workforce Structure and Skills Development – Business Case

Corporate and Community		
Date	14 March 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	CONFIDENTIAL: Business Case	

Background:

Several gaps have been identified in the shire’s current organisational structure and operations in relation to administration and maintenance tasks and responsibilities, specifically:

- Positions with limited management accountability or direction
- Shared tasks, some with financial implications, that have no finite responsibility and,
- Qualification and training gaps for what is appropriate to roles.

For the effective and efficient performance and delivery of associated services by the administrative and maintenance staff these gaps require redress.

Comment:

As presented the attached business case sets out to redress these gaps through:

- Recruitment of 2 FTE, one each for administrative and maintenance tasks
- Additional allocations for proposed training and staff development

- Minor organisational restructure and,
- Reallocation of a current works vacancy to a role more appropriate for the shire.

The business case as presented, details costs for the current financial year as part of the mid-year budget review. This is to facilitate implementation as soon as possible.

However, the proposed staff and support changes have budget implications beyond the current financial period. As such included is a summary of the financial implications for the out years.

Consultation:

Lana Foote, Deputy Chief Executive officer

Darren West, Works Supervisor

Administration Staff

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.

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

4.2.1 - Promote continued professional development amongst elected members and staff.

4.2.2 - Progress 'Team Koorda' initiative.

Financial Implications:

Current financial period (2023/24) \$30,262 based on assumptions detailed in attachment.

Non-recurrent expenditure: \$14,590 (2024/25); \$19,450 (2025/26)

Recurrent expenditure: Salaries: \$158,594 for 2 FTE

Risk Implications:

Without adoption continuation of operational gaps detailed in attachment.

Statutory Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 200324**

Moved Cr KM Burrell

Seconded Cr GL Boyne

That Council, supports the business case as proposed for inclusion in the mid-year budget review to:

- **Recruit a new Reception and Communications Officer position at the salary level as proposed in the item.**
- **Recruit a new Maintenance and Accommodation Officer at the salary level as proposed in the item.**
- **Provide additional funding for staff training as proposed in the item, with a commitment to favourably consider additional funding as required in subsequent financial periods.**

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

**Officer Recommendation
RESOLUTION 210324**

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council re-open the meeting to the public at 7.06pm.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

7.09pm – DCEO L Foote returned to chambers.

17. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 7.11pm.

Signed: *Stratford*

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

Date: 17 April 2024