



*Shire of*  
**Koorda**

*Drive in, stay awhile*

# MINUTES

## Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 24 March 2025

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 Monday, 24 March 2025 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
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Zac Donovan  
Chief Executive Officer  
20 March 2025

### DISCLAIMER

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


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

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

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

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

Signed



Zac Donovan  
Chief Executive Officer

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**Shire of Koorda  
Ordinary Council Meeting  
5.00pm, Monday 24 March 2025**



**1. Declaration of Opening**

The Presiding person welcomes those in attendance and declares the meeting open at 5.01 pm.

**2. Record of Attendance, Apologies and Leave of Absence**

**Councillors:**

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr GL Boyne	
Cr KA Fuchsbichler	(5.05pm)

**Staff:**

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

**Members of the Public:**

**Apologies:** Cr NJ Chandler

**Visitors:**

**Approved Leave of Absence:**

**3. Public Question Time**

Nil.

**4. Disclosure of Interest**

Nil.

**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 19 February 2025

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

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 010325

Moved Cr GW Greaves

Seconded Cr GL Boyne

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 19 February 2025, as presented, be confirmed as a true and correct record of proceedings.

**CARRIED 3/0**

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

CONFERRING

## 8. Minutes of Committee Meetings to be Received

### 8.1. Minutes of Internal Committee Meetings to be Received

- a. Governance Meeting Minutes for meeting held 24 February 2025  
Governance Meeting Minutes

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 020325

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 Internal Committee meetings, as tabled.

- a. Governance Meeting, 24 February 2025

**CARRIED 3/0**

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

### 8.2. Minutes of External Committee Meetings to be Received

- a. SRRG Meeting Minutes for meeting held 18 February 2025  
SRRG Meeting Minutes
- b. NewTravel Meeting Minutes for meeting held 27 February 2025  
NewTravel Meeting Minutes

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 030325

Moved Cr GW Greaves

Seconded Cr GL Boyne

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

- a. SRRG Meeting, 18 February 2025 and
- b. NewTravel Meeting, 27 February 2025.


**CARRIED 3/0**

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

## 9. Recommendations from Committee Meetings for Council Consideration

5.05 pm - Cr KA Fuchsbichler joined the meeting.

### 9.1. Policy Manual Review and Update

<b>Governance and Compliance</b>		 Shire of <b>Koorda</b> <small>Drive in, stay awhile</small>
<b>Date</b>	13 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	A - Change Management B - Use of Shire Equipment and Resources for Firefighting Purposes F - Cash Handling F - Financial Reserves and Provision for Accrued Leave F - Purchasing Policy G - Cyber Security & Data Breach Response G - Privacy Policy P - Fencing Contributions - Shire Owned Properties W - Material Supply and Royalties W - Street Lighting W - Vandalism Reward W - Wildflower Harvesting and Animal/ Fauna Removal Policies to Rescind	

#### Background:

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

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

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

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

- Rebranding changes to reflect the new logo.
- Updating of policy sections and numbering to remove redundant numbering and policy sections (A = Administration, B = Bushfire, EM = Elected Members, F = Finance, G = Governance & Compliance, P = Property, Planning & Land, and W= Works & Assets).
- Separating the existing Policy Manual into two (2) separate sections. One section being Strategic Policies (Council related) and one new section, Operational Policies being those policies that

specifically fall under the functions of the CEO as defined in the Local Government Act 1995, Section 5.41 Function of the CEO.

- Amendments to be made to existing policies.
- Introduction of new policies.
- Rescindment of outdated policies.

**Comment:**

The Governance Committee will be undertaking a review on the below policies prior to consideration at the next Council Meeting. Subject to the Committee's review, these policies will be presented to Council for final consideration.

Amendments and introduction of policies to the "Strategic" section of the policy manual

<b>Policy Section &amp; Title</b>	<b>Proposed Amendments/Comments</b>
A - Change Management	<ul style="list-style-type: none"> <li>• Introduction of new policy as part of 2022/2023 Audit Findings/Recommendations.</li> </ul>
B - Harvest and Vehicle Movement Bans	<ul style="list-style-type: none"> <li>• Former Policy No: B6 Harvesting Ban Officers &amp; B7 Harvesting Ban Procedure</li> <li>• Re-write and merge old policies (B6 &amp; B7) in line with current practices.</li> </ul>
B - Use of Shire Equipment and Resources for Firefighting Purposes	<ul style="list-style-type: none"> <li>• Introduction of new policy as part of LGIS recommend Bushfire Policy suite. In line with current practices.</li> </ul>
F - Cash Handling	<ul style="list-style-type: none"> <li>• Introduction of new policy as per FMR recommendation: to ensure access to any cash held is restricted only to authorised personnel through secure storage. Implement appropriate documented procedures and controls for cash maintained by staff and / or third parties (such as contractors). Processes should also include reference to insured amounts relating to cash, to ensure adequate insurance levels are maintained relating to cash.</li> </ul>
F - Financial Reserves and Provision for Accrued Leave	<ul style="list-style-type: none"> <li>• Former Policy No: F5 Establishment of Reserve Accounts and F12 Provision for Accrued Leave</li> <li>• Re-write and merge old policies (F5 &amp; F12)</li> </ul>
F - Purchasing Policy	<ul style="list-style-type: none"> <li>• Inclusion of treatment for assets over \$75,000.</li> <li>• Addition of new manager as purchasing officer.</li> <li>• Inclusion of former policy "F4 Tenders - Canvass of Councillors."</li> </ul>
G - Cyber Security & Data Breach Response	<ul style="list-style-type: none"> <li>• Introduction of new policy as part of 2022/2023 Audit Findings/Recommendations and as required as part of introduction of the Privacy and Responsible Information Sharing Bill 2024 (PRIS).</li> </ul>
G - Privacy Policy	<ul style="list-style-type: none"> <li>• Introduction of new policy as required as part of introduction of the Privacy and Responsible Information Sharing Bill 2024 (PRIS).</li> </ul>
P - Fencing Contributions - Shire Owned Properties	<ul style="list-style-type: none"> <li>• Introduction of new policy as requested by Council as per February 2025 OCM resolution.</li> </ul>
W - Material Supply and Royalties	<ul style="list-style-type: none"> <li>• Former Policy No: W5 Gravel Supplies &amp; W6 Royalty Payments</li> <li>• Re-write and merge old policies (W5 &amp; W6)</li> </ul>
W - Street Lighting	<ul style="list-style-type: none"> <li>• Update old Policy W12 Street Lighting</li> </ul>
W - Vandalism Reward	<ul style="list-style-type: none"> <li>• Update old Policy P1 Vandalism Reward</li> </ul>

W - Wildflower Harvesting and Animal/ Fauna Removal	<ul style="list-style-type: none"> <li>• Former Policy No: P9 Wildflower Harvesting License - Council Reserves &amp; P11 Reptiles &amp; Amphibians</li> <li>• Re-write and merge old policies (P9 &amp; P11)</li> </ul>
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## PART 2 - Policies to be Rescinded

It is recommended that the below policies be removed from the Policy Manual in their entirety. These policies are attached and labelled Part 2.

<b>Policy</b>	<b>Reason for Rescindment</b>
A23 - Executive Function Test	<p>As per advice provided by <a href="#">DLGSC</a>;</p> <ul style="list-style-type: none"> <li>• A local government can make local laws (legislative function) and provide services and facilities (executive function)</li> <li>• Executive function: The executive functions of local government include the administration of local laws and the provision of services and facilities. A local government can provide any service or facility that is necessary or convenient for the good governance of the people in its district or for the performance of any other function under the Act. Before commencing provision of a service or facility, a local government must satisfy itself that the service or facility integrates with State or Commonwealth services, does not inappropriately duplicate any State, Commonwealth or private service, and is managed efficiently and effectively.</li> </ul>
H6 - Application for Planning Consent	The requirements to submit a development application are contained with the application form. Approval is included as per <a href="#">Shire of Koorda Delegation</a> 12.1 Development Approvals/Planning Determination.
O1 - Genetically Modified Crops	No longer relevant.
P5 - Swimming Pool Opening Times	Swimming Pool Operation and Management tendered out and operations are determined during tender and contract negotiations which Council oversee.
P10 - Playground Equipment	6-monthly compliance checks on playground implemented within Corporate Calendar and notification for inspections are implemented.
W4 - Road Building Materials	NEWROC discussion regional collaboration on purchasing if/when appropriate.
W9 - School Bus Stop Signs	No longer in delegation register. Operational matter. The Works Supervisor receives official requests from Education Department for any new locations requiring a school bus stop sign.
W10 - School Precinct Parking	No longer relevant.

### **Consultation:**

Executive Management Team  
Governance Committee

### **Statutory Implications:**

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

(1) The council –

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

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

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

**Policy Implications:**

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

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

**Risk Implications:**

Not regularly updating the Shire's Policy manual poses a reputable risk with a medium risk rating. In order to maintain transparency and to facilitate appropriate decision-making processes, it is imperative that policy statements reflect the current position of Council and work practices at the Shire as well as best practice approaches.

**Financial Implications:**

Nil

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer/Committee Recommendation**  
**Resolution 040325**

**Moved Cr GW Greaves**

**Seconded Cr GL Boyne**

**The committee recommend that Council;**

**1. With regards to Shire of Koorda Policy Manual, adopts the following policies, as amended and included in this report, attached in Part 1;**

- (a) A - Change Management**
- (b) B - Use of Shire Equipment and Resources for Firefighting Purposes**
- (c) F - Cash Handling**
- (d) F - Financial Reserves**
- (e) F - Purchasing Policy**
- (f) G - Cyber Security & Data Breach Response**
- (g) G - Privacy Policy**
- (h) P - Fencing Contributions - Shire Owned Properties**
- (i) W - Material Supply and Royalties**
- (j) W - Street Lighting**
- (k) W - Vandalism Rewards**
- (l) W - Wildflower Harvesting and Animal/Fauna Removal**

**2. With regards to Shire of Koorda Policy Manual, rescinds and removes the following policies, attached in Part 2;**


- (a) A23 - Executive Function Tests**
- (b) H6 - Application for Planning Consent**
- (c) O1 - Genetically Modified Crops**
- (d) P5 - Swimming Pool Opening Times**
- (e) P10 - Playground Equipment**
- (f) W4 - Road Building Materials**
- (g) W9 - School Bus Stop Signs**
- (h) W10 - School Precinct Parking**

**CARRIED 4/0**

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

**Policy “B - Harvest and Vehicle Movement Bans” was removed from the item to be referred to the Koorda Bushfire Advisory Committee Meeting.**

## 9.2. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

<b>Governance and Compliance</b>		
<b>Date</b>	13 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Zac Donovan, Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
<b>Attachments</b>	Quarterly Scorecard – March 2025	

### Background:

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

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

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

### Comment:

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

### Consultation:

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

### Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

### Policy Implications:

Nil

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

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

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

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

**Risk Implications:**

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

**Financial Implications:**

Nil

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer/Committee Recommendation**  
**Resolution 050325**

**Moved Cr KA Fuchsbichler**

**Seconded Cr GL Boyne**

**That the Audit Committee recommends:**

**That Council:**

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

**CARRIED 4/0**

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

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

<b>Governance and Compliance</b>		
<b>Date</b>	13 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Zac Donovan, Chief Executive Officer	
<b>Legislation</b>	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	FRM Action Plan – March 2025	

#### Background:

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

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

#### Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

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

**CARRIED BY ABSOLUTE MAJORITY 6/0**

#### Comment:

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

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

**Consultation:**

Lana Foote, Deputy Chief Executive Officer  
Administration Staff

**Statutory Implications:**

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

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

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

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

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

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

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

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

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

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

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

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

**Policy Implications:**

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

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

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

**Risk Implications:**

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

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

**Financial Implications:**

Nil.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Committee Recommendation**  
**Resolution 060325**

**Moved Cr GL Boyne**

**Seconded Cr GW Greaves**


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

**That Council as per the quarterly report document to March 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.**

**CARRIED 4/0**

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

## 9.4. Shire of Koorda Risk Profile Report

<b>Governance and Compliance</b>		
<b>Date</b>	13 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Zac Donovan, Chief Executive Officer	
<b>Legislation</b>	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i> <i>Local Government Act 1995</i> AS/NZS ISO 31000:2018	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Shire of Koorda Risk Profile Action Plan - March 2025	

### Background:

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

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

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

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

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

For each category, the profile contains the following:

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

**Comment:**

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

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

**Consultation:**

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

**Statutory Implications:**

*Local Government Act 1995*  
*AS/NZS ISO 31000:2018*

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

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

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

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

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

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

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

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

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

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

### **Policy Implications:**

Shire of Koorda Risk Management Strategy 2023

Policy “G - Risk Management” states;

#### **Risk Assessment and Acceptance Criteria**

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

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

### **Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

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

### **Risk Implications:**

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

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

### **Financial Implications:**

Resource requirements are in accordance with existing budgetary allocation.

**Voting Requirements:**  Simple Majority  Absolute Majority

**Officer/Committee Recommendation**  
**Resolution 070325**

**Moved Cr GW Greaves**

**Seconded Cr KA Fuchsbichler**

**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 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.**

**CARRIED 4/0**

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

CONFIRMED

## 9.5. Shire of Koorda Compliance Audit Return 2024

<b>Governance and Compliance</b>		
<b>Date</b>	10 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As Above	
<b>Legislation</b>	<i>Local Government Act 1995 Section 7.13 (i)</i> <i>Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Compliance Audit Return 2024 SOKD	

### 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 2024, if so resolved, present to Council for adoption so the CAR may be submitted prior to 31 March 2025.

### Comment:

The 2024 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 2025.

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:

Lana Foote, Deputy Chief Executive Officer

### 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 2024

4.1 – Open and transparent leadership.

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

**Risk Implications:**

The 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/Committee Recommendation**  
**Resolution 080325**

**Moved Cr GL Boyne**

**Seconded Cr KA Fuchsbichler**

**That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit & Risk Committee recommends that;**

- 1. Council receives and adopts the 2024 Compliance Audit Return, as presented to the Audit & Risk Committee in March 2025.**
- 2. The 2024 Compliance Audit Return is submitted to the Department of Local Government, Sport and Cultural Industries prior to 31 March 2025.**

**CARRIED 4/0**

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

## 10. Announcements by the President without Discussion


The President offered congratulations to the Koorda CRC Committee and staff on the skate park workshop and Community Volunteers event on 8 March. She also congratulated the neighbouring Mount Marshall Agricultural Society on hosting their Agricultural Show on 15 March and reported it was well supported and to the Community Garden on the market day.

The President also offered commiserations to Cougars Cricket Club on losing the season grand final held in Goomalling.

CONFIRMED

## 11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

### 11.1. Monthly Financial Statements

Corporate and Community		
<b>Date</b>	10 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	February 2025 Financial Activity Statement	

#### Background:

This item presents the Statement of Financial Activity to Council for the period ending 28 February 2025.

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

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

#### Comment:

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

#### Consultation:

Zac Donovan, Chief Executive Officer  
Finance Officers

#### Statutory Implications:

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

#### Policy Implications:

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

#### Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Calendar, Financial Management Framework and Legislation
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	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 090325**

**Moved Cr GL Boyne**

**Seconded Cr KA Fuchsbichler**

**That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 28 February 2025, as presented.**

**CARRIED 4/0**

**For:** Cr JM Stratford, Cr GW Greaves, Cr GL Boyne, 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 28 February 2025

*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 28 FEBRUARY 2025**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	1,243,192	1,243,192	1,244,715	1,523	0.12%	
Rates excluding general rates		29,750	29,750	29,750	0	0.00%	
Grants, subsidies and contributions	12	581,618	491,001	458,908	(32,093)	(6.54%)	▼
Fees and charges		649,379	500,576	483,514	(17,062)	(3.41%)	▼
Interest revenue		251,000	166,933	183,190	16,257	9.74%	▲
Other revenue		20,000	14,333	16,590	2,257	15.75%	▲
Profit on asset disposals	6	62,000	16,000	14,409	(1,591)	(9.94%)	
		<b>2,836,939</b>	<b>2,461,785</b>	<b>2,431,076</b>	<b>(30,709)</b>	<b>(1.25%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,524,421)	(1,015,659)	(916,562)	99,097	9.76%	▲
Materials and contracts		(1,452,724)	(1,004,203)	(1,068,217)	(64,014)	(6.37%)	▼
Utility charges		(257,450)	(171,633)	(154,214)	17,419	10.15%	▲
Depreciation		(2,380,310)	(1,586,873)	(1,641,626)	(54,753)	(3.45%)	▼
Insurance		(230,320)	(230,320)	(215,238)	15,082	6.55%	▲
Other expenditure		(99,696)	(59,747)	(44,294)	15,453	25.86%	▲
Loss on asset disposals	6	(29,000)	(24,000)	(11,939)	12,061	50.25%	▲
		<b>(5,973,921)</b>	<b>(4,092,435)</b>	<b>(4,052,090)</b>	<b>40,345</b>	<b>0.99%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	2,356,194	1,594,873	1,643,887	49,014	3.07%	▲
<b>Amount attributable to operating activities</b>		<b>(780,788)</b>	<b>(35,777)</b>	<b>22,873</b>	<b>58,650</b>	<b>163.93%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	13	3,072,969	1,764,293	418,741	(1,345,552)	(76.27%)	▼
Proceeds from disposal of assets	6	321,000	151,000	165,454	14,454	9.57%	▲
		<b>3,393,969</b>	<b>1,915,293</b>	<b>584,195</b>	<b>(1,331,098)</b>	<b>(69.50%)</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(1,338,000)	(1,153,000)	(988,786)	164,214	14.24%	▲
Payments for construction of infrastructure	5	(4,554,000)	(2,667,000)	(1,221,992)	1,445,008	54.18%	▲
		<b>(5,892,000)</b>	<b>(3,820,000)</b>	<b>(2,210,777)</b>	<b>1,609,223</b>	<b>42.13%</b>	
<b>Amount attributable to investing activities</b>		<b>(2,498,031)</b>	<b>(1,904,707)</b>	<b>(1,626,582)</b>	<b>278,125</b>	<b>14.60%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,446,972	0	0	0	0.00%	
		<b>1,446,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Transfer to reserves	4	(245,000)	(127,156)	(127,156)	0	0.00%	
		<b>(245,000)</b>	<b>(127,156)</b>	<b>(127,156)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>		<b>1,201,972</b>	<b>(127,156)</b>	<b>(127,156)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		2,076,847	2,076,847	2,152,979	76,132	3.67%	▲
Amount attributable to operating activities		(780,788)	(35,777)	22,873	58,650	163.93%	▲
Amount attributable to investing activities		(2,498,031)	(1,904,707)	(1,626,582)	278,125	14.60%	▲
Amount attributable to financing activities		1,201,972	(127,156)	(127,156)	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>9,207</b>	<b>422,113</b>	<b>412,906</b>	<b>4484.71%</b>	<b>▲</b>

**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 28 FEBRUARY 2025**

	Supplementary Information	30 June 2024	28 February 2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,481,460	983,404
Trade and other receivables		228,815	351,786
Other financial assets		5,781,255	5,908,411
Inventories	8	15,086	5,233
Other assets	8	523,751	0
<b>TOTAL CURRENT ASSETS</b>		9,030,366	7,248,834
<b>NON-CURRENT ASSETS</b>			
Other financial assets		62,378	59,715
Property, plant and equipment		15,543,871	15,988,523
Infrastructure		92,564,720	92,526,234
<b>TOTAL NON-CURRENT ASSETS</b>		108,170,969	108,574,472
<b>TOTAL ASSETS</b>		117,201,335	115,823,306
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	310,373	134,619
Other liabilities	11	682,548	682,548
Employee related provisions	11	318,298	318,298
<b>TOTAL CURRENT LIABILITIES</b>		1,311,219	1,135,464
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions		59,936	59,936
Other provisions		507,658	507,658
<b>TOTAL NON-CURRENT LIABILITIES</b>		567,595	567,595
<b>TOTAL LIABILITIES</b>		1,878,813	1,703,059
<b>NET ASSETS</b>		<b>115,322,522</b>	<b>114,120,247</b>
<b>EQUITY</b>			
Retained surplus		55,216,934	53,887,503
Reserve accounts	4	5,781,255	5,908,411
Revaluation surplus		54,324,333	54,324,333
<b>TOTAL EQUITY</b>		<b>115,322,522</b>	<b>114,120,247</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2025

### 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 10 March 2025

**SHIRE OF KOORDA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>	<b>Adopted Budget Opening 30 June 2024</b>	<b>Last Year Closing 30 June 2024</b>	<b>Year to Date 28 February 2025</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents	3	2,784,354	2,481,460	983,404
Trade and other receivables		125,265	228,815	351,786
Other financial assets		6,024,334	5,781,255	5,908,411
Inventories	8	51,949	15,086	5,233
Other assets	8		523,751	0
		8,985,902	9,030,366	7,248,834
<b>Less: current liabilities</b>				
Trade and other payables	9	(673,743)	(310,373)	(134,619)
Other liabilities	11	(439,707)	(682,548)	(682,548)
Employee related provisions	11	(245,392)	(318,298)	(318,298)
		(1,358,842)	(1,311,219)	(1,135,464)
<b>Net current assets</b>		<b>7,627,060</b>	<b>7,719,148</b>	<b>6,113,370</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(5,566,169)	(5,566,169)	(5,688,594)
<b>Closing funding surplus / (deficit)</b>		<b>2,060,891</b>	<b>2,152,979</b>	<b>424,775</b>

**(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*.

<b>Non-cash amounts excluded from operating activities</b>	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	6	(62,000)	(16,000)
Less: Movement in liabilities associated with restricted cash		8,884	0
Add: Loss on asset disposals	6	29,000	24,000
Add: Depreciation		2,380,310	1,586,873
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,356,194</b>	<b>1,594,873</b>

**(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.

<b>Adjustments to net current assets</b>	<b>Adopted Budget Opening 30 June 2024</b>	<b>Last Year Closing 30 June 2024</b>	<b>Year to Date 28 February 2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Less: Reserve accounts	4	(5,781,255)	(5,781,255)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	215,086	215,086
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(5,566,169)</b>	<b>(5,566,169)</b>

**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 28 FEBRUARY 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(32,093)	(6.54%)	▼
Financial Assistance Grant finalised and adjusted following annual budget process and lower than anticipated. To be adjusted in budget review.			Timing
<b>Fees and charges</b>	(17,062)	(3.41%)	▼
Minor variance due to monthly budget split.			Timing
<b>Interest revenue</b>	16,257	9.74%	▲
Interest is being earned at 4.6% on term deposits, however budget allocation was only 4.3%. Rates Interest higher than anticipated due to outstanding debts. 81.7% collected for 24/25, in appose to 87.1% collected for the same period last year (increased instalment payers and some outstanding debt)			Timing
<b>Other revenue</b>	2,257	15.75%	▲
Reimbursement of Rate Debt Collection costs. Higher than anticipated budget (balances out expenditure).			Timing
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	99,097	9.76%	▲
Annual budget equally divided per month. Employee costs lower than anticipated.			Timing
<b>Materials and contracts</b>	(64,014)	(6.37%)	▼
Budget split equally over 12 months. Variance due to timing and largely in the areas of Information Technology and Consultants. IT currently remains under the annual budget allocation, Consultants over due to conducting Rates Debt Recovery processes.			Timing
<b>Utility charges</b>	17,419	10.15%	▲
Variance due to Budget split equally over 12 months. Utility costs lower than anticipated at this point in the budget.			Timing
<b>Depreciation</b>	(54,753)	(3.45%)	▼
Road depreciation higher (\$40k) than budget due to depreciation rates changes following audit and Plant depreciation higher (\$15k) due to new plant purchases.			Timing
<b>Insurance</b>	15,082	6.55%	▲
Workers Compensation Insurance credit received for 2023/24 due to less wages than originally estimated. Allocated against 2024/25 premiums.			Timing
<b>Other expenditure</b>	15,453	25.86%	▲
November to February Councillor Payment to be processed.			Timing
<b>Loss on asset disposals</b>	12,061	50.25%	▲
P16 Roller yet to be disposed of as per anticipated budget.			Timing
<b>Non-cash amounts excluded from operating activities</b>	49,014	3.07%	▲
Road depreciation higher (\$40k) than budget due to depreciation rates changes following audit and Plant depreciation higher (\$15k) due to new plant purchases.			Timing
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(1,345,552)	(76.27%)	▼
\$624k RtR payment received in March. LRCI Phase 4a income (\$380k) and Seroja funding (\$66k) to be recognised from Contract Liabilities once projects commence. Final RRG recoups to be completed (\$130k). CSRFF income \$55k behind anticipated schedule.			Timing
<b>Proceeds from disposal of assets</b>	14,454	9.57%	▲
Proceeds received for asset disposals slightly lower than anticipated. Details in Note 6.			Timing
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	164,214	14.24%	▲
Buildings \$14k and Plant \$150k behind of monthly budget split. Details in Note 5.			
<b>Payments for construction of infrastructure</b>	1,445,008	54.18%	▲
Roadworks \$600k and Other Infrastructure \$840k behind anticipated monthly budget split. \$60k has been expended on Greenheart project (operational not capital). Details in Note 5.			Timing

**SHIRE OF KOORDA**  
**SUPPLEMENTARY INFORMATION**

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**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$2.08 M</b>	<b>\$2.08 M</b>	<b>\$2.15 M</b>	<b>\$0.08 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$0.01 M</b>	<b>\$0.42 M</b>	<b>\$0.41 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$6.89 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$0.98 M</b>	<b>14.3%</b>
<b>Restricted Cash</b>	<b>\$5.91 M</b>	<b>85.7%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	<b>\$0.13 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.05 M</b>	
<b>0 to 30 Days</b>		<b>99.5%</b>
<b>Over 30 Days</b>		<b>0.5%</b>
<b>Over 90 Days</b>		<b>0.0%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.09 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.26 M</b>	<b>81.7%</b>
<b>Trade Receivable</b>	<b>\$0.09 M</b>	
<b>Over 30 Days</b>		<b>98.4%</b>
<b>Over 90 Days</b>		<b>24.2%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.78 M)</b>	<b>(\$0.04 M)</b>	<b>\$0.02 M</b>	<b>\$0.06 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$1.24 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$1.24 M</b>	<b>0.1%</b>
<b>YTD Budget</b>	<b>\$1.24 M</b>	<b>0.1%</b>

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
	<b>\$0.46 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.46 M</b>	<b>(6.5%)</b>
<b>YTD Budget</b>	<b>\$0.49 M</b>	<b>(6.5%)</b>

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$0.48 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.48 M</b>	<b>(3.4%)</b>
<b>YTD Budget</b>	<b>\$0.50 M</b>	<b>(3.4%)</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$2.50 M)</b>	<b>(\$1.90 M)</b>	<b>(\$1.63 M)</b>	<b>\$0.28 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>\$0.17 M</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.17 M</b>	<b>(48.5%)</b>
<b>Adopted Budget</b>	<b>\$0.32 M</b>	<b>(48.5%)</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>\$1.22 M</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$1.22 M</b>	<b>(73.2%)</b>
<b>Adopted Budget</b>	<b>\$4.55 M</b>	<b>(73.2%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>\$0.42 M</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$0.42 M</b>	<b>(86.4%)</b>
<b>Adopted Budget</b>	<b>\$3.07 M</b>	<b>(86.4%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$1.20 M</b>	<b>(\$0.13 M)</b>	<b>(\$0.13 M)</b>	<b>\$0.00 M</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>\$0.00 M</b>
<b>Interest expense</b>	<b>\$0.00 M</b>
<b>Principal due</b>	<b>\$0.00 M</b>

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$5.91 M</b>
<b>Interest earned</b>	<b>\$0.13 M</b>

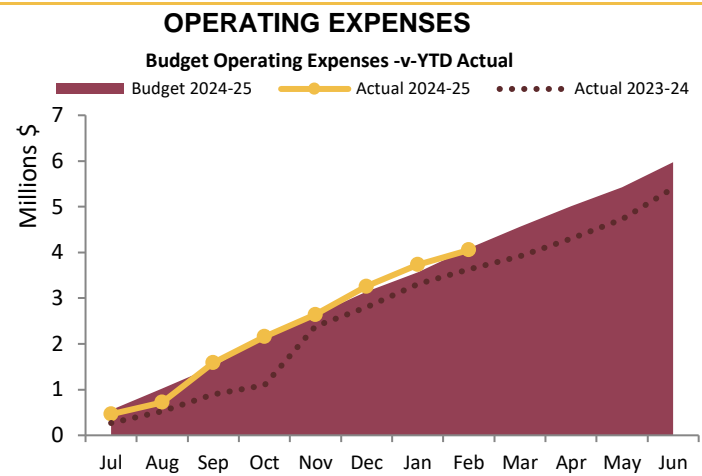
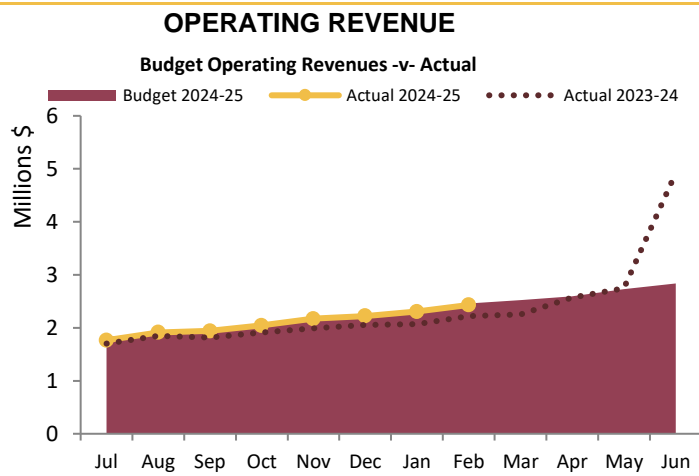
Refer to 4 - Cash Reserves

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

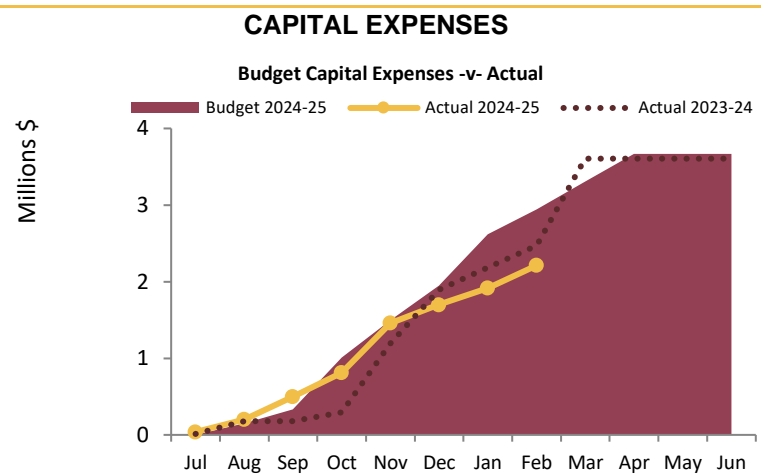
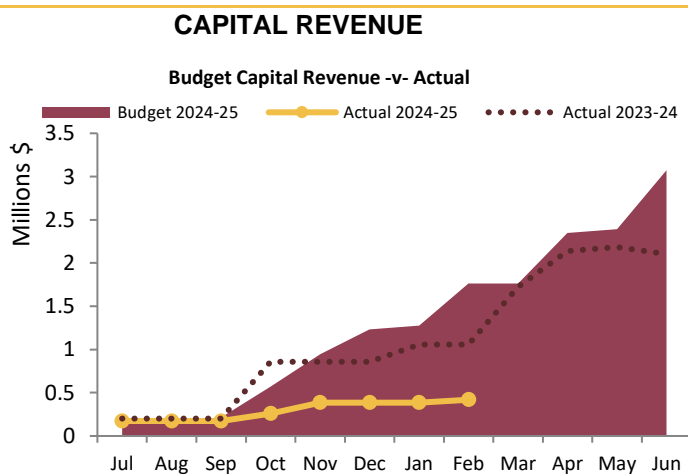
**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



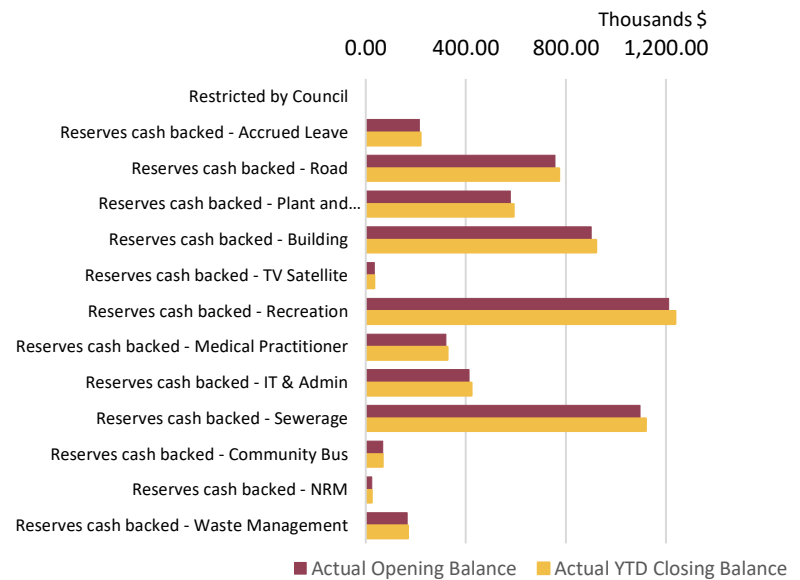
**INVESTING ACTIVITIES**



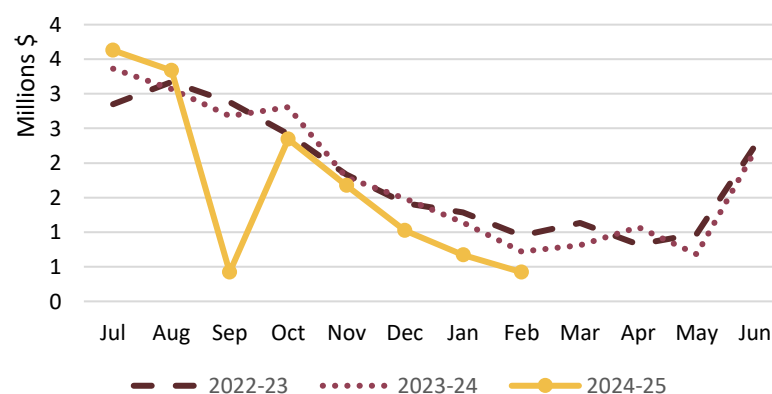
**FINANCING ACTIVITIES**

**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 28 FEBRUARY 2025**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
BW Municipal Account	Cash and cash equivalents	1,310		1,310		BWA	Variable	Nil
CBA Municipal Account	Cash and cash equivalents	912,724		912,724		CBA	Variable	Nil
CBA Licensing Account	Cash and cash equivalents	12,330		12,330		CBA	Variable	Nil
ATM Cash Account	Cash and cash equivalents	16,750		16,750		BWA	Nil	Nil
CBA ATM Cash Account	Cash and cash equivalents	39,530		39,530		CBA	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	4,870,532	4,870,532		CBA	4.90%	20/03/2025
Term Deposit XXX2	Financial assets at amortised cost	0	1,037,879	1,037,879		CBA	4.90%	20/03/2025
<b>Total</b>		<b>983,404</b>	<b>5,908,411</b>	<b>6,891,816</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		983,404	0	983,405	0			
Financial assets at amortised cost		0	5,908,411	5,908,411	0			
		<b>983,404</b>	<b>5,908,411</b>	<b>6,891,816</b>	<b>0</b>			

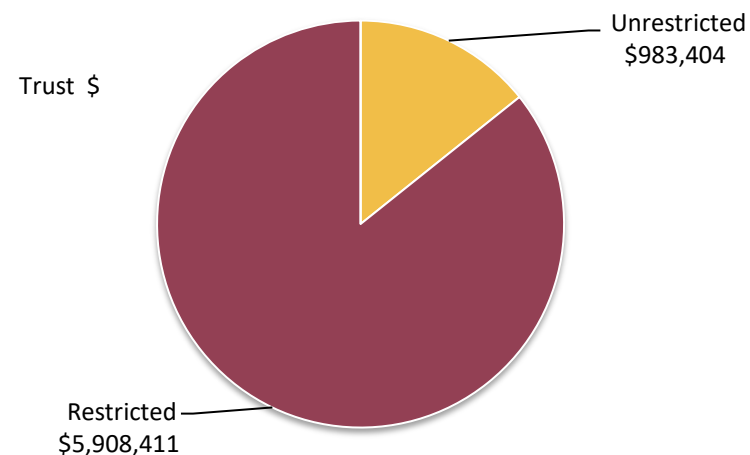
**KEY INFORMATION**

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

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

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

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



**SHIRE OF KOORDA**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Reserves cash backed - Accrued Leave	215,086	8,884	0	0	223,970	215,086	4,731	0	0	219,817
Reserves cash backed - Road	756,942	31,267	0	(150,000)	638,209	756,942	16,649	0	0	773,590
Reserves cash backed - Plant and Equipment	578,414	23,892	0	(560,000)	42,306	578,414	12,722	0	0	591,135
Reserves cash backed - Building	901,333	37,230	0	(52,479)	886,084	901,333	19,824	0	0	921,157
Reserves cash backed - TV Satellite	34,208	1,413	0	0	35,621	34,208	752	0	0	34,961
Reserves cash backed - Recreation	1,210,383	56,193	0	(534,872)	731,704	1,210,383	26,622	0	0	1,237,005
Reserves cash backed - Medical Practitioner	319,846	13,212	0	0	333,058	319,846	7,035	0	0	326,881
Reserves cash backed - IT & Admin	413,204	17,068	0	(50,000)	380,272	413,204	9,088	0	0	422,292
Reserves cash backed - Sewerage	1,095,961	45,270	0	0	1,141,231	1,095,961	24,105	0	0	1,120,067
Reserves cash backed - Community Bus	67,307	2,780	0	0	70,087	67,307	1,480	0	0	68,788
Reserves cash backed - NRM	23,644	977	0	(24,621)	(0)	23,644	520	0	0	24,164
Reserves cash backed - Waste Management	164,927	6,814	0	(75,000)	96,741	164,927	3,628	0	0	168,555
	<b>5,781,255</b>	<b>245,000</b>	<b>0</b>	<b>(1,446,972)</b>	<b>4,579,283</b>	<b>5,781,255</b>	<b>127,156</b>	<b>0</b>	<b>0</b>	<b>5,908,411</b>

**5 CAPITAL ACQUISITIONS**

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
Capital acquisitions	\$	\$	\$	\$
Buildings - non-specialised	245,000	145,000	131,030	(13,970)
Plant and equipment	1,093,000	1,008,000	857,756	(150,244)
<b>Acquisition of property, plant and equipment</b>	<b>1,338,000</b>	<b>1,153,000</b>	<b>988,786</b>	<b>(164,214)</b>
Infrastructure - roads	2,394,000	1,792,000	1,189,518	(602,482)
Infrastructure - Other	2,160,000	875,000	32,474	(842,526)
<b>Acquisition of infrastructure</b>	<b>4,554,000</b>	<b>2,667,000</b>	<b>1,221,992</b>	<b>(1,445,008)</b>
<b>Total capital acquisitions</b>	<b>5,892,000</b>	<b>3,820,000</b>	<b>2,210,777</b>	<b>(1,609,223)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,072,969	1,764,293	418,741	(1,345,552)
Other (disposals & C/Fwd)	321,000	151,000	165,454	14,454
Reserve accounts				
Reserves cash backed - Road	150,000	0	0	0
Reserves cash backed - Plant and Equipment	560,000	0	0	0
Reserves cash backed - Building	52,479	0	0	0
Reserves cash backed - Recreation	534,872	0	0	0
Reserves cash backed - IT & Admin	50,000	0	0	0
Reserves cash backed - NRM	24,621	0	0	0
Reserves cash backed - Waste Management	75,000	0	0	0
Contribution - operations	1,051,059	1,904,707	1,626,582	(278,125)
<b>Capital funding total</b>	<b>5,892,000</b>	<b>3,820,000</b>	<b>2,210,777</b>	<b>(1,609,223)</b>

**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.

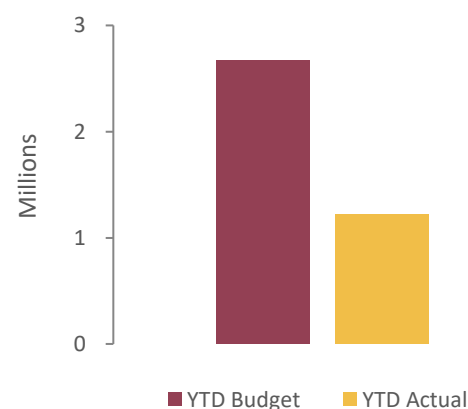
**Initial recognition and measurement for assets held at cost**

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.

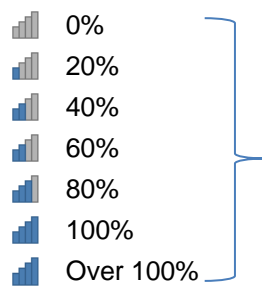
**Payments for Capital Acquisitions**



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.

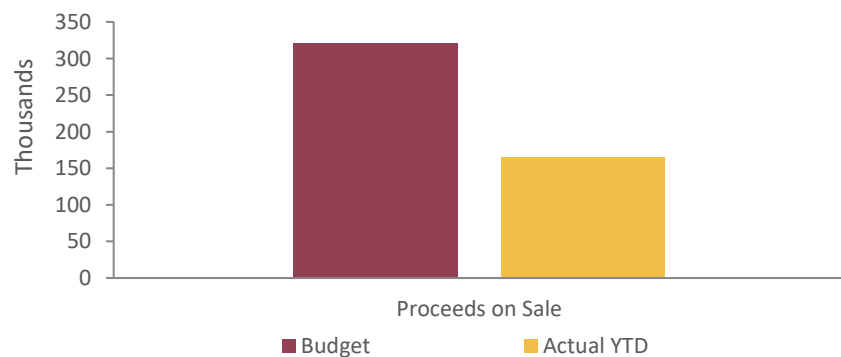
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)
		\$	\$	\$	\$
<b>Plant &amp; Equipment</b>					
PE0031	P003 Ute Gardener	50,000	50,000	46,265	3,735
PE0161	P016 Roller Vib	220,000	220,000	185,400	34,600
PE0431	P043 Front End Loader	420,000	420,000	378,700	41,300
PE0551	P055 Ute Team Leader	60,000	60,000	57,744	2,256
PE1001	P100 CEO Vehicle	85,000	0	0	0
PE2001	P200 WS Vehicle	72,000	72,000	66,564	5,436
PE3001	P300 DCEO Vehicle	75,000	75,000	75,513	(513)
PE0611	P60 MPO Ute	40,000	40,000	37,720	2,280
PEBOOM	Miscellaneous Plant - Compact Boom Spray	16,000	16,000	9,850	6,150
PECOMS		55,000	55,000	0	55,000
<b>Buildings</b>					
BC016B	Rec Ground Ablutions	200,000	100,000	0	100,000
BC016	Rec Ground Pavillion (23/24)	0	0	97,517	(97,517)
BC054	L271 (3) Greenham St - Building (Capital)	35,000	35,000	0	35,000
BC055	L274 (2) Lodge St - Building (Capital)	10,000	10,000	10,222	(222)
BC015	Caravan Park Ablutions - Building (Capital) - 23/24 C/F	0	0	22,546	(22,546)
BC005	L5 Depot (Crib/Sheds) - Building (Capital)	0	0	745	(745)
<b>Other Infrastructure</b>					
PC001	Synthetic Bowling Green Relocation	665,000	500,000	0	500,000
PC002	Rec Ground Playground	150,000	0	0	0
PC003	Netball Court Resurface (RES: 240225)	0	0	27,445	(27,445)
	Refuse Site	75,000	0	0	0
	Tennis/Netball	670,000	0	0	0
	Townscape - Business Buzz	250,000	25,000	0	25,000
	Townscape - GreenHeart	100,000	100,000	0	100,000
<b>Infrastructure Roads</b>					
RRG006	Kalannie - Kulja Road (RRG)	180,000	180,000	152,137	27,863
RRG140	Burakin - Wialki Road (RRG)	300,000	300,000	294,748	5,252
RRG140B	Burakin - Wialki Road 2 (RRG)	168,000	168,000	189,100	(21,100)
R2R002	Koordra - Cadoux Road (R2R)	144,000	20,000	20,545	(545)
R2R004	Koordra - Kulja Road (R2R)	282,000	194,000	129,145	64,855
R2R004B	Koordra - Kulja B Road (R2R)	290,000	200,000	180,110	19,890
R2R004C	Koordra - Kulja C Road (R2R)	100,000	100,000	20,150	79,850
R2R004D	Koordra - Kulja D Road (R2R)	200,000	140,000	38,996	101,004
RC002	Koordra - Cadoux Road (Capital) - WSNF	100,000	100,000	42,441	57,559
RC010	Mollerin Rock South Road (Capital) - 23/24 C/F	0	0	16,251	(16,251)
RC014	Maher Road (Capital)	60,000	0	0	0
RC023	Rabbit Proof Fence Road (Capital)	60,000	0	0	0
RC026	Chapman Road (Capital)	60,000	0	31,595	(31,595)
RC052	Green Road (Capital)	60,000	0	0	0
RC135	Wyalkatchem - Koordra Road Sealed (Capital) - WSNF	100,000	100,000	35,447	64,553
FC098	Greenham Footpath	100,000	100,000	0	100,000
FC093	Scott Footpath	40,000	40,000	0	40,000
FC120	Footpath Repairs - LRCI	0	0	38,853	(38,853)
	Railway Street	150,000	150,000	0	150,000
		<b>5,892,000</b>	<b>3,820,000</b>	<b>2,210,777</b>	<b>1,609,223</b>

**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**

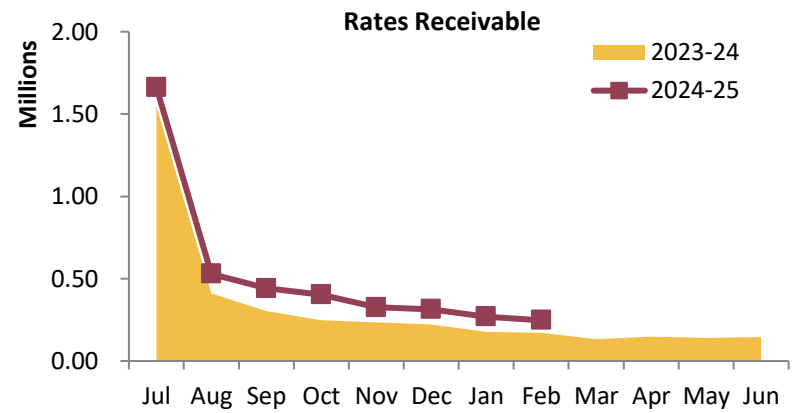
**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
P003	Ute Gardener - 2019 4x2 Ford F	9,000	25,000	16,000	0	5,591	20,000	14,409	0
P016	Roller Vib - 2004 Cat CS54	42,000	30,000	0	(12,000)	0	0	0	0
P043	Front End Loader - 2014 Volvo L	4,000	50,000	46,000	0	0	0	0	0
P055	Ute Team Leader - 2022 4x4 Fo	40,000	35,000	0	(5,000)	38,235	33,636	0	(4,599)
P200	WS Vehicle - 2023 Ford Ranger	62,000	61,000	0	(1,000)	58,072	56,364	0	(1,708)
P100	CEO Vehicle - 2022 Toyota Prac	70,000	65,000	0	(5,000)	0	0	0	0
P300	DCEO Vehicle - 2021 Toyota Pr.	61,000	55,000	0	(6,000)	61,087	55,455	0	(5,632)
		<b>288,000</b>	<b>321,000</b>	<b>62,000</b>	<b>(29,000)</b>	<b>162,985</b>	<b>165,454</b>	<b>14,409</b>	<b>(11,939)</b>



7 RECEIVABLES

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous years	145,909	151,329
Levied this year	1,213,196	1,274,465
Less - collections to date	(1,207,775)	(1,164,535)
Gross rates collectable	<b>151,329</b>	<b>261,259</b>
Net rates collectable	<b>151,329</b>	<b>261,259</b>
% Collected	88.9%	81.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	366	14,924	1,199	5,251	21,740
Percentage	0.0%	1.7%	68.7%	5.5%	24.2%	
<b>Balance per trial balance</b>						
Trade receivables	0	22,161	0	336	25,498	21,740
GST receivable	0	39,365	0	0	0	21,196
Interest Receivable	0	45,173	0	0	0	47,591
<b>Total receivables general outstanding</b>						<b>90,527</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

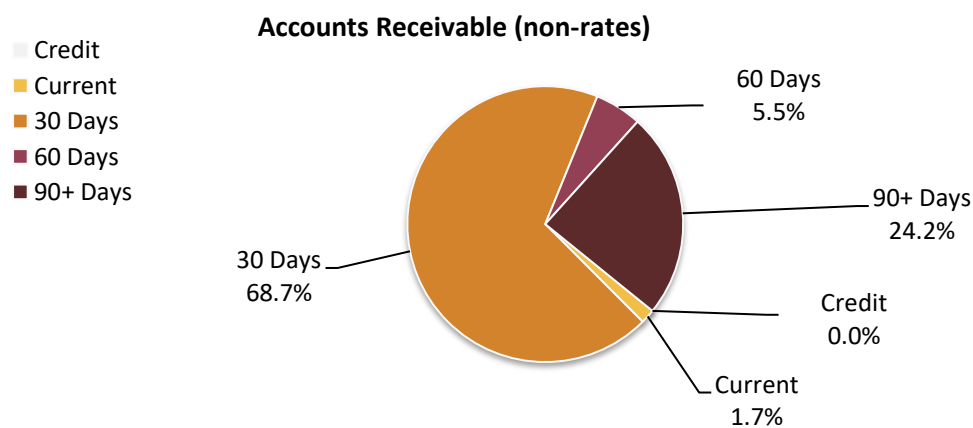
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 28 February 202
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Financial assets at amortised cost	5,781,255	127,156		5,908,411
<b>Inventory</b>				
Stock on Hand	15,086		(9,853)	5,233
<b>Other assets</b>				
Contract assets	523,751		(523,751)	0
<b>Total other current assets</b>	<b>6,320,092</b>	<b>127,156</b>	<b>(533,604)</b>	<b>5,913,644</b>

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.

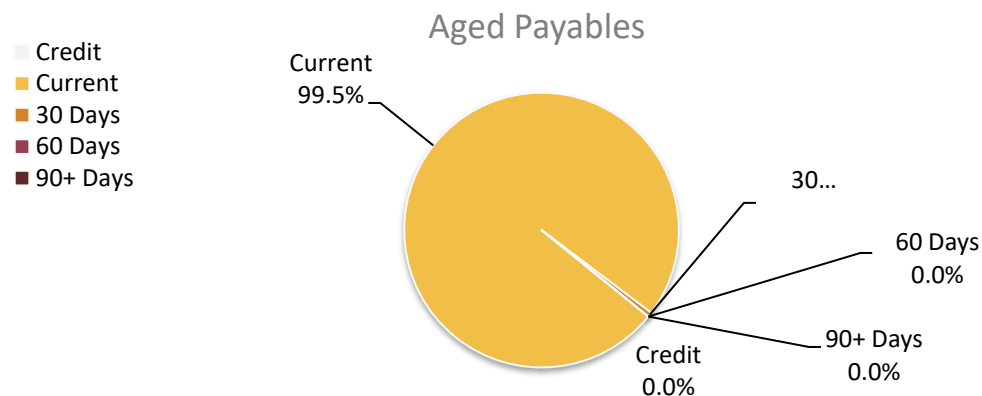
**9 PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payables - general	0	49,434	270	0	0	49,705
Percentage	0.0%	99.5%	0.5%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	78,274	0	30,250	0	49,705
GST Payable	0	10,085	0	0	0	5,329
PAYG Payables	0	24,792	0	0	0	23,814
Payroll Creditors	0	0	0	0	(202)	(202)
FBT Liabilities	0	0	0	0	0	(9,201)
Other Payables - ESL Liability	0	4,935	0	0	0	7,220
Other Payables - Dept Transport	0	24,688	0	0	0	2,330
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	41,493
Prepaid Rates	0	1,366	1,005	15,817	0	14,131
<b>Total payables general outstanding</b>						<b>134,619</b>

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

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



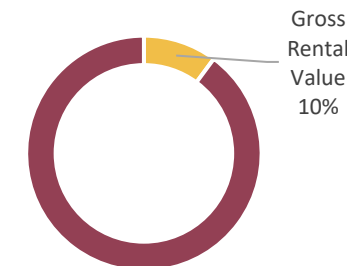
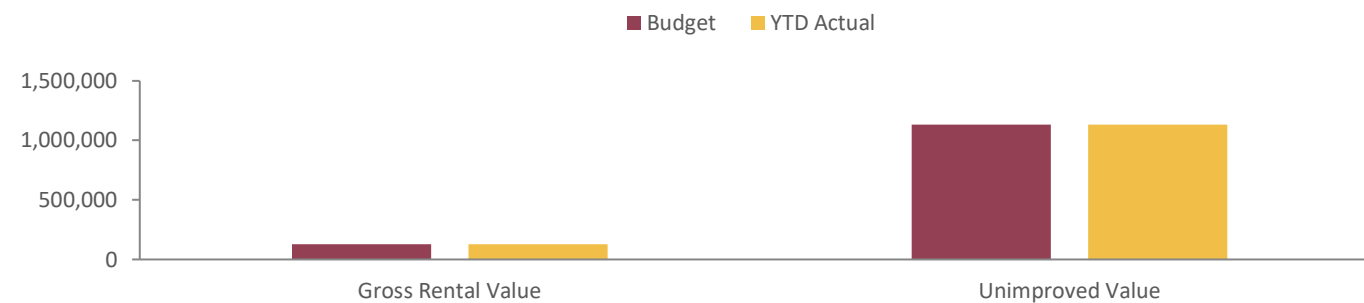
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.0970	134	1,314,448	127,501		127,501	127,501	92	127,593
<b>Unimproved value</b>									
Unimproved Value	0.0110	218	102,937,345	1,132,311		1,132,311	1,132,311	-1,083	1,131,228
<b>Sub-Total</b>		<b>352</b>	<b>104,251,793</b>	<b>1,259,812</b>	<b>0</b>	<b>1,259,812</b>	<b>1,259,812</b>	<b>-991</b>	<b>1,258,821</b>
<b>Minimum payment</b>	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
Gross Rental Value	430	30	44,455	12,900		12,900	12,900	430	13,330
<b>Unimproved value</b>									
Unimproved Value	430	36	607,998	15,480		15,480	15,480	116	15,596
<b>Sub-total</b>		<b>66</b>	<b>652,453</b>	<b>28,380</b>	<b>0</b>	<b>28,380</b>	<b>28,380</b>	<b>546</b>	<b>28,926</b>
Discount						-45,000	-43,032		-43,032
<b>Amount from general rates</b>						<b>1,243,192</b>			<b>1,244,715</b>
Ex-gratia rates	0.068		437,500	29,750		29,750	29,750		29,750
<b>Total general rates</b>						<b>1,272,942</b>			<b>1,274,465</b>

KEY INFORMATION

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



11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2025
		\$	\$	\$	\$	\$
<b>Other liabilities</b>						
Capital grant/contributions liabilities		682,548	0	0	0	682,548
<b>Total other liabilities</b>		682,548	0	0	0	682,548
<b>Employee Related Provisions</b>						
Provision for annual leave		172,868	0	0	0	172,868
Provision for long service leave		145,429	0	0	0	145,429
<b>Total Provisions</b>		318,298	0	0	0	318,298
<b>Total other current liabilities</b>		<b>1,000,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,846</b>

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 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**

**12 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2024		(As revenue)	28 Feb 2025	28 Feb 2025	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
ESL Bush Fire Brigade Operating Grant				0		20,450	13,633	11,919
Main Roads Direct Road Grant				0		233,768	233,768	233,768
Fuel Tax Credits Grant Scheme				0		26,400	17,600	19,593
Other Culture Grant						1,000	1,000	1,100
Financial Assistance Grant - General				0		205,000	153,750	136,650
Financial Assistance Grant - Roads				0		95,000	71,250	55,879
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>581,618</b>	<b>491,001</b>	<b>458,908</b>


**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**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 Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024		(As revenue)	28 Feb 2025	28 Feb 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(423,185)	416,004		669,636	378,433	0
CSRFF Grant				0		130,421	86,948	32,605
Play Our Way (TBC)				0		580,000	0	0
Lotterywest (TBC)				0		100,000	0	0
Regional Road Group Grants				0		432,368	432,368	301,017
Roads to Recovery Grant				0		706,000	706,000	0
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544		266,544		266,544	66,544	0
Other Road Grants - WSN				0		188,000	94,000	85,119
	<b>423,185</b>	<b>682,548</b>	<b>(423,185)</b>	<b>682,548</b>	<b>0</b>	<b>3,072,969</b>	<b>1,764,293</b>	<b>418,741</b>

## 11.2. List of Accounts Paid

<b>Corporate and Community</b>		
<b>Date</b>	12 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	List of Accounts Paid	

### Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 11 February 2025 to 12 March 2025.

### Comment:

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

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

### Consultation:

Zac Donovan, Chief Executive Officer  
Finance Team

### Statutory Implications:

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

### Policy Implications:

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

### Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

**Risk Implications:**

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

**Financial Implications:**

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

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation  
Resolution 100325**

**Moved Cr GW Greaves**

**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 11 February 2025 to 12 March 2025.

Municipal Voucher V513 to V610	Totalling \$ 523,410.24
Credit Card Transactions (V589)	Totalling \$ 1,310.35
Fuel Purchase Card Transactions (V529 & V601)	Totalling \$ 2,577.71
Bunnings Purchase Card Transactions (V566 & V596)	Totalling \$ 661.62
	<b>Total \$ 528,015.99</b>

**CARRIED 4/0**

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

11.3. 2024/2025 Budget Review

<b>Corporate and Community</b>		 Shire of <b>Koorda</b> <small>Drive in, stay awhile</small>
<b>Date</b>	14 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	2024/2025 Budget Review	

**Background:**

This item is to consider the Shire of Koorda's financial position as at 28 February 2025 and performance for the period 1 July 2024 to 28 February 2025 in relation to the adopted annual budget and estimated revenue and expenditure for the remainder of the financial year.

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2024 to 28 February 2025 show in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2025 and is presented for Council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review of the document where possible.

The material variance levels which has been reported for the budget review, have utilised the same materiality levels as the monthly reporting to determine the extend of explanation.

**Comment:**

The budget review report includes at Note 4 a summary of predicted variances contained within the Statement of Financial Activity, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome at 30 June) or due to timing (e.g. where a project is likely to be delayed).

Features of the budget review include:

<b>Budget Program</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Variance</b>	<b>Variance Reason</b>
Op, Grants, Subsidies & Contribution	\$581,618	\$538,323	-\$43,295 <b>= -\$43,295</b>	Federal Assistance Grants lower than anticipated at time of budget.
Interest Revenue	\$251,000	\$281,000	+\$30,000 <b>= +\$30,000</b>	Reserve Interest higher than anticipated at time of budget.
Materials & Contracts	\$1,452,725	\$1,506,197	+\$70,472 +\$43,000 -\$20,000 -\$40,000	GreenHeart Project (Operations) MCG Project Management Telstra Switch Removed Standpipe Card Removed

			<b>= +\$53,472</b>	
Depreciation	\$2,380,310	\$2,469,810	+\$63,000 +\$26,500 <b>= +\$89,500</b>	Increased Road Depreciation Increased Plant Depreciation
Insurance	\$230,320	\$215,320	-\$15,000  <b>= -\$15,000</b>	Workers Compensation credit from 23/24 for variances to Actual Salaries/Wages
Capital Revenue (Non-Operating Grants)	\$3,072,969	\$2,392,969	-\$580,000 -\$100,000 <b>= -\$680,000</b>	Play Our Way - Rec Courts Lotterywest - Rec Playground
Capital Revenue (Proceeds from Disposal of Assets)	\$321,000	\$281,000	-\$5,000 -\$30,000 -\$5,000 <b>= -\$40,000</b>	P03 Gardener Ute P16 Vibe Roller P200 WS Ute
Capital Expenses (Buildings)	\$495,000	\$304,855	+\$59,855 -\$250,000 <b>= -\$190,145</b>	Rec Centre Ablutions Drive In Upgrades
Capital Expenses (Plant & Equipment)	\$1,093,000	\$943,000	-\$34,200 -\$41,300 -\$8,000 -\$4,000 +\$500 -\$2,000 -\$6,000 -\$55,000 <b>= -\$150,000</b>	P16 Vibe Roller P43 Loader P55 Team Leader Ute P100 CEO Vehicle P200 WS Ute P300 DCEO Vehicle P60 MPO Ute Seroja - Communication Tower
Transfers from Reserves	\$1,446,972	\$1,296,672	-\$150,300  <b>= -\$150,300</b>	P019 Grade Budget Increase P063 Roller Budget Increase
Transfers to Reserves	\$245,000	\$275,000	+\$30,000  <b>= +\$30,000</b>	Additional interest earned on Reserves.
Opening Funding Surplus (Deficit)	\$2,076,847	\$2,134,045	+\$57,198  <b>= +\$57,198</b>	Audited annual financial statements

In considering the above variances and projections within the attached budget review, the closing position has increased from \$0 to \$107,664 reflected in the Statement of Budget Review.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2025, some items have been identified as requiring budget amendment to properly account for these variances where appropriate. Required budget amendments have been included on Note 4 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for Council consideration.

### Consultation:

Zac Donovan, Chief Executive Officer  
Darren West, Works Supervisor

### Statutory Implications:

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

(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; and
- (d) include the following —
  - (i) the annual budget adopted by the local government;
  - (ii) an update of each of the estimates included in the annual budget;
  - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
  - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.

(2) The review of an annual budget for a financial year must be submitted to council on or before 31 March in that financial year.

(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 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Section 6.8(1)(b) of the *Local Government Act 1995* provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

#### **Policy Implications:**

There are no known policy implications arising from this report.

#### **Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

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

#### **Risk Implications:**

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 14 days of adoption, otherwise the Shire will be non-compliant with the requirements of the *Local Government (Financial Management) Regulations 1996*.

#### **Financial Implications:**

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation  
Resolution 110325**

**Moved Cr GW Greaves**

**Seconded Cr KA Fuchsbichler**

**That Council adopt by absolute majority the 2024/2025 midyear budget review as attached.**

**CARRIED BY ABSOLUTE MAJORITY 4/0**

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

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation  
Resolution 120325**

**Moved Cr GL Boyne**

**Seconded Cr KA Fuchsbichler**

**That Council adopt by absolute majority the following budget amendments to the 2024/2025 adopted annual budget:**


Operating Revenue	Grants, Subsidies & Contributions	Decrease provision by	\$43,295
Operating Revenue	Interest Revenue	Increase provision by	\$30,000
Operating Expenditure	Materials & Contracts	Increase provision by	\$53,472
Operating Expenditure	Depreciation	Increase provision by	\$89,500
Operating Expenditure	Insurance	Decrease provision by	\$15,000
Capital Revenue	Capital Grants, Subsidies & Contributions	Decrease provision by	\$680,000
Capital Revenue	Proceeds from Disposal of Assets	Decrease provision by	\$40,000
Capital Expenditure	Land & Buildings	Decrease provision by	\$190,145
Capital Expenditure	Plant & Equipment	Decrease provision by	\$150,000
Capital Expenditure	Infrastructure Other	Decrease provision by	\$671,272
	Surplus Carried Forward	Increase provision by	\$57,198
	Transfer from Reserve	Decrease provision by	\$150,300
	Transfer to Reserve	Increase provision by	\$30,000

**CARRIED BY ABSOLUTE MAJORITY 4/0**

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

## 12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

### 12.1. Councillor Vacancy Planning

<b>Governance and Compliance</b>		
<b>Date</b>	24 February, 2024	
<b>Location</b>	Council Chambers	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995 section 4.16 (4) Local Government Act 1995 section 2.17A).	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Resignation Letter - Kylie Michelle Burrell	

#### **Background:**

On Friday 21 February, Cr Kylie Burrell resigned her position on Council via email to the CEO. Ms Burrell was elected unopposed to Council in the 2023 October Local Government elections. In addition to Ms Burrell's role on Council, she also held positions on four of the Shire's 10 Council committees, which will now also need to be filled. Ms Burrell's resignation follows the resignation from Council on 18 January 2025 of Ms Sandra Christie who had been elected in an extraordinary election in May 2024.

As the population of the Shire of Koorda is less than 5000 people, and the President is elected by Council, the minimum number of Councillors permitted for the Shire is 5 (Local Government Act 1995 section 2.17A). Consequently, as Council retains 5 elected members, it will continue to meet the legislative requirements to function with two fewer Councillors following the resignations.

However, as with the vacancy created by Ms Christie's resignation, Council will need to approve the CEO to request the Electoral Commissioner approve that Council can operate without replacing the vacancy created by Ms Burrell's resignation. Council approved this approach with Ms Christie's resignation at the OCM of 19 February with correspondence sent to the Electoral Commissioner on 20 February and is awaiting a response.

As 2025 is a Local Government election year, and the resignations came after October 2024, Council is able to request that the Electoral Commissioner align the elections for the vacancies with the 18 October general poll, rather than hold extraordinary elections. Should the resignations have occurred after the third Saturday in July this year, Council would not have been required to seek approval to operate with the vacancies, as per the Local Government Act 1995 section 4.16 (4).

The purpose of this item is to gain Council endorsement to make such a request of the Electoral Commissioner to fix the date of the extraordinary election with the date of the October Local Government elections and consequently allow the position to remain vacant until that date, and for Council to elect members to the four committees to which Ms Burrell was part.

#### **Comment:**

In her written resignation advice to the CEO via email on Friday 21 February, Ms Burrell said that her decision to resign had not "come lightly" but was "necessary for me to ensure a balanced, mentally and physically, healthy life for my family, my business and myself".

On written advice to the relevant CEO of resignation from Council, the resignation, under the Local Government Act 1995 section 2.31(4) is effective from the date of delivery unless otherwise specified. Cr Burrell nominated that her resignation be effective immediately.

As mentioned previously, as the resignation falls after the third Saturday in the October 2024 but before the third Saturday in July 2025, the Shire is obligated to conduct an extraordinary election for the vacancy, unless Council makes a request of the Electoral Commissioner to fix the date of the required extraordinary election with the date of the October Local Government elections.

Consequently, Council will be accepting that the Councillor position remain vacant until contestable at the October elections. As mentioned, The Shire of Koorda is permitted to function with a minimum of 5 Councillors and a maximum of 7 and as Council had a full complement of Councillors prior to the resignation, it will not have an impact on the legislative requirements to operate.

In addition, Ms Burrell was a member of four of the Councils 10 committees and as such her resignation has also created vacancies as detailed in the table below that Council will need to elect replacements.

COMMITTEE	PRESIDING MEMBER	DEPUTY	MEMBERS
<b>Building, Recreation and Town Planning</b>	Cr GL Boyne	Cr NJ Chandler	<b>VACANT</b> Cr GW Greaves (Deputy)
<b>Koorda Awards Committee</b>	Cr GL Boyne	Cr JM Stratford	<b>VACANT</b> Cr Gary Greaves (Deputy)
<b>Behavioural Complaints</b>	Cr NJ Chandler	Cr GW Greaves	<b>VACANT</b> Cr JM Stratford (Deputy)
<b>Koorda Grants Committee</b>	Cr GL Boyne	Cr JM Stratford	<b>VACANT</b> Cr GW Greaves (Deputy)

Given the short timeframe before the next Local Government elections (18 October 2025), and, if granted approval by the Electoral Commissioner, will comprise 5 elected members, it is proposed that Council promote the nominated deputies to the substantive member role.

**Consultation:**

Tony Brown, Executive Director Member Services, WALGA

**Statutory Implications:**

Local Government Act 1995 Section 4.16 (4)

Local Government Act 1995 section 2.17A)

**Policy Implications:**

G - Legislative Compliance V1.0

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to meet legislative requirement.
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	Staff do not act in an appropriate timeframe to meet requirements.
<b>Consequence Rating</b>	Minor (2)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Implementation of requirements following Council decision.
<b>Action (Treatment)</b>	Staff understanding of requirements.
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Nil

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation**  
**Resolution 130325**

**Moved Cr GL Boyne**

**Seconded Cr GW Greaves**


**That Council:**

- 1. Instruct the CEO to request of the Electoral Commissioner to fix the date of the extraordinary election for the Councillor vacancy created by the resignation, to coincide with the October Local Government elections.**
- 2. Agree for the four committee vacancies created by the resignation, that:**
  - a) Cr GW Greaves is elected to the Member position on the Building, Recreation and Town Planning Committee, and the Koorda Awards Committee.**
  - b) Cr JM Stratford is elected to the Member position on the Behavioural Complaints Committee, and**
  - c) Cr KA Fuchsbichler is elected to the Member position on the Koorda Grants Committee.**

**CARRIED 4/0**

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

## 12.2. Shire of Koorda Policy Review

<b>Governance and Compliance</b>		
<b>Date</b>	13 March 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Type	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Nil	

### Background:

The objectives of the Council's Policy Manual are:

- To provide Council with a formal written record of all policy decisions;
- To provide staff with precise guidelines in which to act in accordance with Council's wishes;
- To enable staff to act promptly in accordance with Council's requirements, but without continual reference to Council;
- To enable Councillors to adequately handle enquiries from electors without undue reference to staff or Council;
- To enable Council to maintain a continual review of Council Policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances;
- To enable ratepayers to obtain immediate advice on matters of Council Policy.

In November 2022 a Committee was established to undertake a comprehensive review of more than 120 existing Council policies, encompassing over 250 pages. Works on the policy manual review did not commence until 2023, following the completion of the FMR & Reg 17 review in April 2023, which included external review and recommendations to the existing Council policies, with the comprehensive policy review remaining ongoing since this time.

### Comment:

To date the Governance Committee and Management Team have completed the below;

- 27 existing policies have been rescinded (8 pending as per Governance Committee Recommendation - item 9.1),
- 29 existing policies transferred to the Operational Policy Manual,
- 49 existing policies merged/updated (11 pending as per Governance Committee Recommendation - item 9.1), and
- 14 new policies have been drafted and adopted.

The below 30 existing policies still require reviewing/updating;

#### ADMIN

- A2 - Record Keeping,
- A16 - Reimburse Conference/ Training/ Seminar Costs – Other than Councillors or Staff
- A35 - Permit Vehicle Approvals
- A43 - Plant, Equipment and Vehicle Purchases
- A44 - IT Equipment Including tablets, smart phones and computers

## BUSHFIRE

- B3 - Bushfire Courses
- B4 - Bushfire Permits
- B10 - Banning of Cooking and Campfires within the Shire of Koorda
- B11 - Bush Fire – Burning to Protect Dwellings
- B12 - Bush Fire Fighting Equipment – Financial Assistance
- B14 - Control of Fires – Forward Control Points
- B15 - Bush Fire Radio and Call Out Networks

## FINANCE

- F9 - Community Recreation Facilities Funding
- F10 - Funding of Playing Fields
- F13 - Regional Price Preference Policy

## HEALTH

- H1 - Building Application – Land without Legal access
- H2 - Building Licence Fees – Refunds
- H3 - Temporary Accommodation – Building Sites
- H4 - Private Sheds on Residential Land
- H5 - Erection of Second-hand Houses

## PROPERTY

- P2 - No Smoking
- P4 - Tenancy of Council Housing

## WORKS

- W1 - Bitumen
- W2 - Maintenance Grading regularity – Annual program
- W3 - Vehicle Crossovers
- W11 - Tree Planting and Removal
- W13 - Clearing of Gazetted Road Reserves
- W14 - Vegetation Clearing at Passive Railway Crossings
- W15 - Deep Drainage
- W16 - Surface Water

It is anticipated that the draft Bushfire policies will be tabled at the March Bushfire Advisory Committee Meeting before the Governance Committee perform their review.

A desktop review of the updated policies has been undertaken and it is recommended the below policies are reviewed by the Governance Committee, prior to Council adoption.

<b>Policy Section &amp; Title</b>	<b>Proposed Amendments/Comments</b>
<a href="#">A - Annual Council Christmas Function</a>	<ul style="list-style-type: none"> <li>• Update to include new procedure following 2024 Council Christmas Function.</li> </ul>
<a href="#">F - COVID-19 Financial Hardship Policy</a>	<ul style="list-style-type: none"> <li>• Keep financial hardship policy and remove reference to COVID-19.</li> </ul>
<a href="#">F - Grants - Community Grants Program</a>	<ul style="list-style-type: none"> <li>• Recommend review following 3 rounds of Community Grants Programs to ensure processes/information still relevant.</li> </ul>
<a href="#">EM - Continuing Professional Development – Elected Members</a>	<ul style="list-style-type: none"> <li>• Remove 30<sup>th</sup> June requirement to complete training and align with WALGA recommendation of “within one year from being appointed” to follow current practices.</li> </ul>
<a href="#">G - Council Meeting Systems</a>	<ul style="list-style-type: none"> <li>• Following item 12.2 with revised Council Meeting structure.</li> </ul>

**Consultation:**

Zac Donovan, Chief Executive Officer  
Governance Committee

**Statutory Implications:**

Section 2.7 (2) (b) of the Local Government Act 1995 states that one of the roles of a Council is to determine the Local Government's policies.

**Policy Implications:**

Shire of Koorda "G - Development, Review and Amendment of Policies" states;

- Policies should be developed, reviewed or amended to ensure community expectations, current trends and circumstances have been considered.
- At a minimum, Council will conduct a complete review of all policies at least every two years. It is suggested the review takes place in the March, following each October election year.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024  
4.1 – Open and Transparent Leadership

**Risk Implications:**

<b>Risk Profiling Theme</b>	Business & Community Disruption
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Possible (3)
<b>Risk Matrix Rating</b>	Low (3)
<b>Key Controls (in place)</b>	Council Policies
<b>Action (Treatment)</b>	Undertake a review of all council policies biennially (every two years).
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Nil.

**Voting Requirements:**  Simple Majority  Absolute Majority

**Officer Recommendation**  
**Resolution 140325**

**Moved Cr GL Boyne**


**Seconded Cr KA Fuchsbichler**

**That Council endorse and approves the review of the current Council Policy Manual.**

**CARRIED 4/0**

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

### 12.3. Caravan Park Local Law Final Approval

<b>Governance and Compliance</b>		
<b>Date</b>	13 March, 2025	
<b>Location</b>	Koorda Caravan Park	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995 Caravan Parks and Camping Grounds Act 1995 Caravan Parks and Camping Grounds Regulations 1997	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Caravan Park Local Law (v7) for Council approval	

#### Background:

Following concerns from anti-social behaviour at the Shire of Koorda Caravan Park, the OCM of 19 February endorsed that staff continued to develop a Caravan Park Local Law and for it to be returned for consideration at the 19 March OCM and proceed with installation of CCTV at the facility.

The process for the Shire to introduce a new local law is prescribed in the Local Government Act 1995 Part 3, Division 2, Sections 3.12. Failure to follow the legislative procedure does not automatically invalidate the local law, provided there has been “substantial compliance”. Irrespective, the process is detailed with the intent of the Shire meeting all requirements.

Briefly the process commences with the president member giving notice of the proposed local law, which needs to include the availability of the proposed local law to be inspected at a place to be defined and open to submissions to the Shire for a period of no less than 6 weeks.

Immediately following Council determination to proceed with the local law, a copy needs to be provided to the Local Government Minister and any other associated state minister, however in the case of the proposed Koorda local law the Caravan Parks and Camping Grounds Act 1995 is also administered by the Department of Local Government, Sport and Cultural Industries.

On the completion of the submissions period, the proposed local law is returned to Council to reconsider in light of the submissions received, and on making the local law (by absolute majority of Council) it is published in the Gazette, Council gives public notice, and a copy is provided to the Minister.

The purpose of this item is to inform Council of the required process and timeframes, receive additional feedback from Council on the draft as attached and update the required and budget allocation for the installation of the CCTV system that is proposed to be increased to ensure cyber safety.

#### Comment:

Working through the process as prescribed in the Act, the need for the presiding member – Shire of Koorda President Cr JM Stratford – to give local public notices is largely satiated by the inclusion of the Council intent and draft document being included in the OCM agenda and minutes.

To this point, the shire needs to provide a statement and effect of the proposed local law which for the purpose of the notice is as follows:

### **Proposed Koorda Caravan Park Local Law**

The purpose of this local law is to provide for the regulation, control and management of the Koorda Caravan Park.

The effect of this local law is to establish the requirements for entry to, and use of, the Koorda Caravan Park.

In addition, and given the required submission period of 6 weeks, during which time the proposed local law need be available to inspect, it is proposed the Shire advertise such on social media and place a notice on the Shire website as additional "local public notice". To this end it is proposed that the Shire office (10 Haig Street) be nominated as the place at which the local law can be inspected and provided to any person requesting it as hard copy.

The proposed Shire of Koorda Caravan Park Local Law 2025 is provided as an attachment to the agenda for consideration by Council and access for the community. Along with minor legal and editing changes, the only significant amendment to the draft presented to Council at the OCM 19 February is the increase of minimum penalties from \$50 to \$100 with a maximum for each offence of \$400.

To meet the process as outlined in this item, the schedule as first presented at the OCM 19 February has been amended as follows to accommodate Council's revised meeting schedule:

<b>TIMING</b>	<b>MILESTONE</b>
19 February OCM	Draft presented to Council for feedback and amendment of required
19 March Council briefing	Council presented draft local law for final feedback
24 March OCM	Council pass resolution to proceed/or not with Caravan Park Local Law
25 March	Provide copy to Local Government Minister
25 March – 8 May	Public notice period and opportunity for submissions (6 weeks)
14 May OCM	Council to be updated on submissions and pass resolution to make local law.
15 May	Provide copy of local law to Minister and commence process to publish in the Gazette. Once published the shire is to give public notice, include the new local law on its website and nominate the commencement date.

Regarding the second part of the resolution of the OCM of 19 February for the installation of CCTV at the Koorda Caravan Park, the Shire is currently in the process of finalising a provider with works anticipated to be completed prior to the expiration of the public notice submission period.

However, if the Shire is to proceed with the CCTV at the caravan park the original approved expenditure of \$5606 (ex. GST) as quoted will need to be increased to \$8805 (ex. GST). The need to change supplier results from an oversight in ensuring that the equipment quoted would not expose the Shire to cyber issues resulting from possible access to the Shire network when enacting remote connectivity.

There are two quotes attached for Council reference with the selected provider falling within the \$9000 budget remaining in \$14,000 caravan park maintenance budget with three months remaining in the financial year. The preferred supplier was also the only provider who attended the Shire and inspected the location.

#### **Consultation:**

Mark Gregory, Principal, M Gregory Legal  
Tony Brown, Executive Director Member Services, WALGA  
Robert Taylor, Maintenance and Property Officer

#### **Statutory Implications:**

Local Government Act 1995  
Caravan Parks and Camping Grounds Act 1995  
Caravan Parks and Camping Grounds Regulations 1997

**Policy Implications:**

W-Recreational Vehicles and Overflow Camping Grounds V1.0

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan (2024)

- 1.1 Local people feel safe, engaged and enjoy a healthy and peaceful lifestyle
- 2.2 Tourism helps to diversify and grow our local economy
- 3.1 Shire facilities are renewed and maintained to meet community needs

**Risk Implications:**

<b>Risk Profiling Theme</b>	The local law is rejected by the Minister
<b>Risk Category</b>	Reputation
<b>Risk Description</b>	Local laws are not permitted to conflict with other legislation.
<b>Consequence Rating</b>	Moderate (3)
<b>Likelihood Rating</b>	Possible (3)
<b>Risk Matrix Rating</b>	Moderate (9)
<b>Key Controls (in place)</b>	Shire engaging professional legal advice
<b>Action (Treatment)</b>	Adhere to legal advice
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Expenditure of up to \$9000 from the Caravan Park maintenance budget.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation**  
**Resolution 150325**

**Moved Cr GW Greaves**

**Seconded Cr KA Fuchsbichler**

**That Council:**


- a) **Approve the Shire of Koorda Caravan Park Local Law and proceed to communicating its intent and calling for submissions with:**
  - i) **the Koorda Shire Office at 10 Haig Street Koorda to be the place where the proposed local law can be examined, and**
  - ii) **the submission period commences on 25 March 2025 and concludes 8 May 2025.**
- b) **Approve installation of CCTV at the Koorda Caravan Park to monitor entrances and amenities of a cost of up to \$9000.**

**CARRIED 4/0**

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

## 13. OFFICER'S REPORTS – WORKS & ASSETS

### 13.1. Plant Retention and Disposal

<b>Works and Assets</b>		
<b>Date</b>	12 March 2025	
<b>Location</b>	Shire of Koorda Depot	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995 division 3 section 3.58 Local Government (Functions and General) Regulations 1996 sec. 12	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Nil	

#### Background:

The Shire of Koorda retains \$3.2m in plant with a \$400,000 projected annual replacement schedule based on current depreciation provisions. The plant is in most part associated with road construction, works and town maintenance. As such, and given the nature of local industry, much of the plant disposed of by the Shire of Koorda would be expected to align with local demand.

The Shire's replacement schedule for the various items of plant reflects a continuous process of purchase and recovery of part costs via trade ins and auction results. The Local Government Act 1995 division 3 section 3.58 requires the disposal of Local Government property, via public tender, auction or private treaty subject to public advertising and submission requirements.

However, Local Government (Functions and General) Regulations reg.30(3)(a) prescribes that a disposition of property, other than land, that has a market value less than \$20,000 is exempt from compliance with the disposal provisions, and an exemptions for trade-ins where the total value of the old asset is used for the purchase and the value of the new asset is not more than \$75,000.

The Shire of Koorda delegated authority to the CEO, under 3.4 Disposing of Property, requires that disposals under \$20,000 are "undertaken to ensure that the best value return is achieved"; and up to \$75,000 to determine if disposal is most appropriate via public auction, tender or private treaty. For disposals above \$75,000, a council decision is required to determine whether the property is disposed by public tender, auction or by private treaty.

Disposal by auction is straightforward and assumed to be understood by Council; disposal by tender though not required, would in best practice adhere to the same principles are applied to tenders for purchases, whereas disposal by private treaty requires at least two weeks public notice, full description of the goods to be disposed of and a recent (within 6 months) market valuation.

The purpose of this agenda item is to inform Council of the options available to the Shire in disposal of plant and to propose an approach that better considers opportunity for the local community and industry, along with addressing a request from the Works Supervisor to retain an asset due for disposal.

**Comment:**

The Shire of Koorda has historically preferred to dispose of plant via trade-ins and at auction. However, there is scope under the Local Government Act 1995 for the Shire to dispose of plant via public tender and as such afford the local community to tender for plant as it becomes available.

As mentioned, there are varying requirements for the disposal of plant dependent on the anticipated value. However, it is proposed that Council support the general principle that plant disposal move toward private treaty wherever possible to provide opportunity to purchase by the local community.

Under the Act and in view of the Shire's delegations to the CEO, the principles would apply to all plant with a disposal value exceeding \$20,000 – with plant allocated to purchase new plant with a defined market value in excess of \$75,000 be first presented to Council to approve the private treaty process.

The requirements for the Shire to undertake private treaty plant disposal as per the Local Government Act 1995 section 3.58 (3)(4) are to provide local public notice which:

- Is open to submissions for at least two weeks,
- Defines the market value of the plant (with the valuation no older than six months), and
- Details a full description, as is reasonable, on condition, maintenance and any continuing manufacturers warranties associated with the plant.

In addition, and while not legislative requirements, but to help ensure community goodwill, it is proposed that the shire:

- facilitate inspection of the plant by interested parties during normal working hours or by appointment,
- prior to advertising for sale, have the plant serviced as to avoid any repercussions from the community should the plant experience a failure following sale, and
- advertising to express the condition of sale is as presented and at the purchaser's risk.

In addition, and as foreshadowed earlier in the item, as part of this item it is requested that Council endorse the Shire retain a small vibrating roller that had been budgeted to be used as a trade in on new plant, but for reasons that will be details, is financially more beneficial for the Shire to retain.

The roller in question was used when purchased by the Shire and is smaller than the unit that will replace it. It was estimated by the Work Supervisor to realise \$30,000 at auction to offset the purchase of a new unit that had a budgeted price of \$220,000, and consequently a changeover cost of \$190,000.

As has eventuated, the actual purchase price of the new unit was \$185,000 with the revised return as estimated by the auction house at \$40,000 for a changeover cost of \$145,000, which is a \$45,000 saving for the Shire on budget. On that basis, the Shire should proceed to auction, however that is without consideration of the annual hiring costs to the Shire of periodic need for an additional roller.

Last financial year, the Shire needed to hire an additional roller on six occasions to complete works at a cost of \$27,853. The Works Supervisor estimates the roller due for auction has a five to 10 year remaining working life which even at the lower estimate represents \$139,000 in saved costs.

Consequently, it is proposed that the roller due for auction be retained by the Shire, as the plant replacement does not require the auction return to achieve budget (actual \$185,000 purchase price is \$5000 below budgeted changeover cost) and that within only two years, the anticipated savings achieved by retaining the roller (\$55,000) would exceed the estimated auction return (\$40,000).

**Consultation:**

Marnie Herrington, Governance Specialist, WALGA  
Darren West, Works Supervisor

**Statutory Implications:**

Local Government Act 1995 division 3 section 3.58

Local Government (Functions and General) Regulations 1996 sec. 12

**Policy Implications:**

F – Purchasing Policy V1.0

W – Asset Management V1.0

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan (2024)

2.1 – Our local economy grows in a sustainable manner

4.1 – Open and transparent leadership

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

**Risk Implications:**

<b>Risk Profiling Theme</b>	Vehicles disposed of by the shire to the community have issues post sale
<b>Risk Category</b>	Reputation
<b>Risk Description</b>	Could be community perception that shire is not disclosing condition of plant
<b>Consequence Rating</b>	Moderate (3)
<b>Likelihood Rating</b>	Possible (3)
<b>Risk Matrix Rating</b>	Moderate (9)
<b>Key Controls (in place)</b>	Shire undertake plant servicing prior to offering to community
<b>Action (Treatment)</b>	Information disclosed during advertising period
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Nil additional.

**Voting Requirements:**

Simple Majority  Absolute Majority

**Officer Recommendation**  
**Resolution 160325**

**Moved Cr GW Greaves**

**Seconded Cr KA Fuchsbichler**


**That Council:**

- a) Endorse that staff whenever practicable conduct a private treaty process for the disposal of plant to provide the community the opportunity to participate in the sale, and for plant with a purchase price of \$75,000 or greater, the process be approved by Council.
- b) The Shire retain plant (P016 Roller Vib 2004 Caterpillar CS54) to use for the remainder of its useful life.

**CARRIED 4/0**

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

## 13.2. Disaster Ready Fund Proposed Application

<b>Works and Assets</b>		
<b>Date</b>	14 March 2025	
<b>Location</b>	Shire of Koorda	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Disaster Ready Fund Summary Presentation	

### Background:

The Disaster Ready Fund is a \$200 million Federal funding initiative to assist local governments to access for disaster resilience and risk reduction projects. The 2025-26 allocation was promoted as focussing on infrastructure projects with a minimum required project budget of \$500,000.

As the fund is a matched initiate – in that Local Governments share in the project costs – it was considered largely inaccessible for smaller shires required to fund the required minimum. A presentation at the Great Eastern Country Zone revealed shires who had accessed previous iterations of the fund would decline to participate in the current round due to the minimum funding requirements.

To assist applicants with application submissions, the Department of Fire and Emergency Services, who is the lead agency for DRF applications from WA, held an online presentation (attached) which outlined that the infrastructure component of the funding amounted to \$139m with the remainder \$61m assigned to non-infrastructure projects which were not limited to a \$500,000 project minimum.

In addition, DFES highlighted the sliding scale of co-contributions from 50 per cent of total project costs for larger organisations and Local Governments down to 10 per cent co-contribution for Indigenous organisations and local governments listed as remote by the Australian Bureau of Statistics Remoteness Structure. The Shire of Koorda falls into this group.

The purpose of this item is to outline a proposed non-infrastructure project for which the Shire of Koorda would apply, as per the terms of the Disaster Ready Fund, for 90 per cent funding to help enhance the Shire's disaster preparedness. As the funding is Federal funding GST is not applied.

### Comment:

Accessing the non-infrastructure funding stream of the Disaster Ready Fund is more accessible for the Shire not just due to absence of a minimum project budget but also due to the complexity and prepared professional documentation and plans required in the application requirements for infrastructure projects as shovel ready.

The project proposed for Council support comprises three trailable units that would enhance both the region's preparedness and resilience to respond to emergency events by improved mobile communications; remote monitoring of locations; and catering support in the field. The application is for the Shire to purchase the three units at a combined cost of \$153,903 which will requiring a co-contribution of \$15,390 from the Shire and \$138,513 Disaster Ready Funding.

As per the DFES presentation (attached) one of the key objectives of the fund is "Increasing resilience, adaptability and preparedness" in relation to emergencies and natural disasters. As summarised in the following, the shire's application will highlight, how each of the three components achieve that objective

and position the shire to better respond and support its emergency services and volunteers in the context of the region's remote location, poor communications support and limited volunteer resources.

Given the timeframe – application deadline of 2 April – the manager of the Koorda Community Resource Centre is assisting with the development of the grant application in preparedness should Council resolve to support the application.

The components of the proposed \$153,903 application budget comprise:

- **Mobile Communications Tower:** \$51,563 based on previous quote (attached)
- **Mobile CCTV Unit:** \$84,500 based on quote from supplier
- **Mobile Cooking Unit:** Estimated \$17,750 based on initial investigations by CRC.

Details on each of the components, and the rationale as to the inclusion of each in the application and the combined benefit to emergency preparedness and response are as follows:

### **Mobile Communications Tower**

Originally proposed to be purchased by the Shire with Seroja funding, which was diverted to the toilets at the new recreation precinct project, the mobile communications tower is a trailer mounted mobile relay that assists emergency services to maintain communications links when operating out of town where the Shire experiences mostly unreliable network coverage. A quote (attached) was received for the relay with the cost at \$51,563 (excl. GST).



### **Mobile CCTV Unit**

This would be most useful when an emergency scenario requires restricted community access. As the cameras can be accessed remotely, one volunteer could monitor a restricted access point while attending at another - in effect be in two places at once – which leverages the limited volunteer resources. The unit (details attached) is quoted at \$84,500 (excl. GST).

### Mobile Cooking Unit

In effect the unit is a covered barbecue on a trailer, the unit would assist with providing meals for emergency volunteers when operating in remote periods for extended periods. Past emergency events have proved that the provision of meals on site has enabled volunteers to continue operating where most required. The CRC manager is currently sourcing a quote on a unit but expects from initial enquiries that \$17,750 (excl. GST) would be sufficient.



Should Council support the application, it is proposed that up to \$17,000 in co-contribution (\$15,390 plus provision for contingencies) be approved to be reallocated from the NRM reserve which currently retains \$23,644 of unallocated funds and for which the original purpose is now redundant.

### Consultation:

Peter Herrington, Director, IP Cameras Australia  
Cr Jannah Stratford, President, Shire of Koorda  
Kim Storer, Manager, Koorda Community Resource Centre  
Lana Foote, Deputy Chief Executive Officer  
Mark Schorer, Regional Manager, Regional Preparedness and Coordination, Dept. of Communities  
George Storer, CBFCCO, Shire of Koorda  
Sgt Sheryl Jackamarra, OIC, Koorda WA Police

### Statutory Implications:

Nil

### Policy Implications:

Nil

### Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

- 1 - Local people feel safe, engaged and enjoy a healthy and peaceful lifestyle.
- 3.1 - Shire owned facilities are renewed and maintained to meet community needs

### Risk Implications:

<b>Risk Profiling Theme</b>	Funding providers require shire contributes more than 10 per cent or the costs for the project components increase.
<b>Risk Category</b>	Financial
<b>Risk Description</b>	Available funds in the NRM reserve would enable the shire to contribute an additional \$7600 (or more than 40 per cent) to the project.
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Possible (3)
<b>Risk Matrix Rating</b>	Low (3)
<b>Key Controls (in place)</b>	Funding contingency in NRM reserve.
<b>Action (Treatment)</b>	Application details
<b>Risk Rating (after treatment)</b>	Effective

### Financial Implications:

Re-allocate \$17,000 from NRM Reserve to Plant Reserve to include contingency.  
Allocation of up to \$17,000 from the NRM reserve.

**Voting Requirements:**    Simple Majority    Absolute Majority

**Officer Recommendation  
Resolution 170325**

**Moved Cr GL Boyne**

**Seconded Cr GW Greaves**

**That Council, proceed with the Disaster Ready Fund application for the project components as outlined, if successful, the Shire transfer up to \$17,000 from the NRM Reserve fund to the Plant Reserve to fund the Shire's co-contribution.**

**CARRIED BY ABSOLUTE MAJORITY 4/0**

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

CONFIRMED

