



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 18 September 2024

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

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

The format of the day will be:

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

Zac Donovan
Chief Executive Officer
13 September 2024

DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

Table of Contents

1. Declaration of Opening	4
2. Record of Attendance, Apologies and Leave of Absence	4
3. Public Question Time.....	4
4. Disclosure of Interest.....	4
5. Applications for Leave of Absence.....	6
6. Petitions and Presentations.....	6
7. Confirmation of Minutes from Previous Meetings	6
7.1. Ordinary Council Meeting held on 21 August 2024	6
7.2. Special Council Meeting held on 30 August 2024.....	7
8. Minutes of Committee Meetings to be Received.....	7
8.1. Minutes of Shire of Koorda Committee Meetings to be Received.....	7
8.2. Minutes of External Committee Meetings to be Received.....	8
13.1. RAV 7 Review Report	9
9. Recommendations from Committee Meetings for Council Consideration.....	14
9.1. Shire of Koorda Annual Audit Update.....	14
9.2. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan	17
9.3. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.....	19
9.4. Shire of Koorda Risk Profile Report	22
10. Announcements by the President without Discussion	26
11. OFFICER'S REPORTS – CORPORATE & COMMUNITY	27
11.1. Monthly Financial Statements.....	27
11.2. List of Accounts Paid.....	29
11.3. Local Government Convention Attendance.....	31
12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE.....	34
12.1. Rates Debt Recovery Progress Report.....	34
12.2. South West Native Title Settlement Response.....	39
12.3. SCHEME 3 AMENDMENT 2 – Use of Common Seal.....	43
13. OFFICER'S REPORTS – WORKS & ASSETS.....	47
13.1. RAV 7 Review Report	47
14. Urgent Business Approved by the Person Presiding or by Decision.....	47
15. Elected Members' Motions	47
16. Matters Behind Closed Doors	48
17. Closure	51

**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 18 September 2024**



1. Declaration of Opening

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr NJ Chandler	
Cr GL Boyne	
Cr KM Burrell	
Cr KA Fuchsbichler	(5.17pm)
Cr S Christie	

Staff:

Mr Z Donovan	Chief Executive Officer
Miss C West	Finance Officer
Mr D West	Works Supervisor

Members of the Public:

Apologies:

Miss L Foote	Deputy Chief Executive Officer
--------------	--------------------------------

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil

4. Disclosure of Interest

The following Councillors have disclosed an interest in item 12.2 South West Native Title Settlement Response.

Cr Jannah Stratford

Proximity – Lease land near reserves included in the item.

Cr Gary Greaves

Proximity – Own and lease land near reserves included in the item.

Cr Gina Boyne

Proximity – Own land near reserves included in the item.

Cr Kurt Fuchsbichler

Proximity – Own and lease land near reserves included in the item.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, an application for statutory participation approval for Councillors Stratford, Greaves, Boyne, and Fuchsbichler under s5.69(3) of the Local Government Act 1995, has been submitted so that item 12.2 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Stratford to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 18 September 2024, as follows:

12.2. SOUTH WEST NATIVE TITLE SETTLEMENT RESPONSE

Conditions of the approval:

1. The approval is only valid for the 18 September 2024 Ordinary Council Meeting when agenda item 12.2 is considered;
2. The above-mentioned Councillor must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillor;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillor, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

The following Councillors have disclosed an interest in item 12.3. *Scheme 3 Amendment 2 – Use of the Common Seal.*

Cr Jannah Stratford

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

Cr Gary Greaves

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

Cr Gina Boyne

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

Cr Kurt Fuchsbichler

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

Cr Nicholas Chandler

Financial – Employee of CBH.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, an application for statutory participation approval for Councillors Stratford, Greaves, Boyne, Fuchsbichler and Chandler under s5.69(3) of the Local Government Act 1995, has been submitted so that item 12.3 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Chandler and Cr Boyne to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 18 September 2024, as follows:

12.3 Scheme 3 Amendment 2 – Use of the Common Seal

Conditions of the approval:

1. The approval is only valid for the 18 September 2024 Ordinary Council Meeting when agenda item 12.3 is considered;
2. The above-mentioned Councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

5. Applications for Leave of Absence

Nil

6. Petitions and Presentations

Nil

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 21 August 2024

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 010924

Moved Cr KM Burrell

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

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

7.2. Special Council Meeting held on 30 August 2024

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 020924

Moved Cr KM Burrell

Seconded Cr S Christie

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Special Council Meeting held 30 August 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Shire of Koorda Committee Meetings to be Received

- a. Koorda Grants Committee Minutes for meeting held 21 August 2024
[Koorda Grants Committee Minutes](#)
- b. BFAC Meeting Minutes for meeting held 27 August 2024
[BFAC Meeting Minutes](#)
- c. LEMC Meeting Minutes for meeting held 27 August 2024
[LEMC Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 030924

Moved Cr NJ Chandler

Seconded Cr GL Boyne

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

- a. Koorda Grants Committee Meeting, held 21 August 2024;
- b. BFAC Meeting, held 27 August 2024; and
- c. LMEC Meeting, held 27 August 2024.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

8.2. Minutes of External Committee Meetings to be Received

- a. GECZ Meeting Minutes for meeting held 15 August 2024
[GECZ Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 040924

Moved Cr GL Boyne

Seconded Cr NJ Chandler

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

- a. GECZ Meeting, 15 August 2024.**

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

CONFIDENTIAL

Council Recommendation
RESOLUTION 050924

Moved Cr KM Burrell

Seconded Cr GW Greaves

That, item 13.1 RAV 7 Review Report is brought forward in the agenda.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

13.1. RAV 7 Review Report

5.08pm – SUSPEND STANDING ORDERS
RESOLUTION 060924

Moved Cr GW Greaves

Seconded Cr GL Boyne

That standing orders be suspended to discuss item 13.1 RAV 7 Review Report.

CARRIED 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

5.17pm - Cr KA Fuchsbichler entered the chambers.

5.23pm – RESUMPTION OF STANDING ORDERS
RESOLUTION 070924


Moved Cr KM Burrell

Seconded Cr GW Greaves

That standing orders be resumed as per the attendance register.

CARRIED 7/0

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

Works and Assets		
Date	11 September 2024	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Road Traffic Act 1974; Road Traffic (Vehicle) Regulations 2014</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Preliminary RAV Assessment July 2024	

Background

The Shire of Koorda Ordinary Council Meeting of 17 April 2024 objected to an application to Main Roads WA for two local roads to be permanent Restricted Access Vehicle Network 7 status and to increase the Accredited Mass Management Scheme for those roads to Level 3.

The application to MRWA Heavy Vehicle Services by Qube Bulk Pty Ltd had requested the change to facilitate an estimated additional tonnage of 150,000 across 2000 per annum. Council previously resolved (April 2019) that any application beyond RAV 4 is to be referred to Council for consideration.

The roads, subject to the application (detailed below), were previously among those endorsed by Council for temporarily be RAV7 to facilitate the 2023-24 harvest period, with a similar application lodged for the upcoming harvest season (1 October 2024 to 31 January 2025).

Road	Origin	Terminus
Kalannie - Kulja Rd	Kalannie - Kulja Rd (0.00)	Burakin - Wialki Rd (14.33)
Burakin - Wialki Rd	Kalannie - Kulja Rd (6.15)	LGA Boundary Line (36.63)

In contacting the Shire for comment on the application, MRWA reiterated that The Road Traffic (Vehicles) Act 2012 provides authority for the Commissioner of Main Roads to approve road access to RAVs and does not provide authority for Local Governments to approve or decline RAV access.

At the time of Council considering the application, advice from the Shire Works Supervisor was that detrimental impact on the roads during the harvest period from the increased status would be lessened by the warmer weather conditions. However, he warned extending RAV 7 on the roads into the wetter months would seriously compromise the road base and accelerate deterioration.

Council resolved to oppose the application but also to commission an independent analysis of the potential impacts on the roads from permanently increasing the RAV status. That report is now presented to Council for consideration.

Comment:

Greenfield Technical Services were engaged to assess the two local roads which were subject to the application by Qube Bulk Pty Ltd. At the initiation of the Shire Works Supervisor, the consultants were also tasked with reviewing 48km of the Koorda-Kulja Rd as a potential RAV 7 route.

Consequently, the road sections assessed (including length and current RAV status) are:

Road	Origin	Terminus	RAV	Length
Burakin - Wialki Rd	Kalannie - Kulja Rd	Mt Marshall Shire Boundary	7.1	30.5km
Kalannie - Kulja Rd	Dalwallinu Shire Boundary	Burakin - Wialki Rd	7.1	14.3km
Koorda - Kulja Rd	Cadoux Koorda Rd	Burakin - Wialki Rd	6.1	48.3km

The scope of the assessments comprised:

- Site visit and inspection to determine the current standards of the roads
- Apply MRWA RAV guidelines for road and intersection geometry, width and drainage.
- Consider road integrity impact of potential change in classification.

For each of the sections of road the report (attached) found the following:

Burakin – Wialki Road

Currently in average to good condition however the eastern portion is nearing the end of its life with isolated failures being to occur.

The Shire Works Supervisor reported that the current works program is targeting the poorer condition eastern sections and would be completed within six years under the current works program.

Kalannie - Kulja Road

The road section was assessed as being in average condition with the southern section was generally in better condition than the widened however would require resealing in the short term.

Feedback from the Shire Works Supervisor was that at the current works program allocated to the road (2km per annum), the works would be completed in 5 years.

Koorda – Kulja Road

The assessment found the road which in sections is only 3.6m wide was in average to poor condition with heavy surface cracking and aggregate stripping.

The Shire Works Supervisor believed it would take a decade to complete the works required to bring the road up to standard.

The report also found across the three road sections:

- Pavement thickness between 150mm to 200mm (current reconstruction applies 250mm)
- The roads were between 15 to 20 years into their 30-year life spans
- In “various sections” there were insufficient table drains or offshoot drains
- Construction provided a “reasonable level of service for typical traffic volumes”.

In regard to the RAV route suitability assessment, it found no concerns on vehicle cornering or swept paths however it is identified that the narrower sections of the roads should expect accelerated edge wear and that the Shire should consider any future resurfacing to be a minimum 7.2m. The Shire Works Supervisor reports the current practice is to construct minimum eight metre widths.

The report identified that any increase to concessional loading (increasing from RAV 7.1 to 7.2 or 7.3) would shorten the useful life of the roads and accelerate defects such as depressions, rutting etc. The estimate was that currently the roads were “likely to have less than half” their useful life remaining and that increased concessional loads would have the following impacts:

- Moving to Level 2 – a 40 per cent increase in equivalent standard axles
- Moving to Level 3 – a 60 per cent increase in ESAs.

The report concluded that if the Shire was to permit higher concessional loadings, then it should consider the consequences of:

1. Reduction in the remaining life of the existing roads
2. Consider potential pavement reconstruction or overlays in additional to traditional widening
3. Increase the thickness of newly contracted pavements

For the most part the Shire is already working through much of the mitigation works identified in the report, such as increasing the pavement thickness for new construction to 250mm and has a schedule program of works which redresses the major concerns raised. However, the Shire remains limited in the quantity of work that be completed both due to available funding and capacity within the workforce.

The detrimental impacts of increasing RAV access and concessional loadings are both logical and expected, and Council needs to balance the needs of industry and economic growth and its fiduciary responsibility to ratepayers and the use of public monies. The current application for the harvest period for these and a number of other local roads should provide a basis in practice for Council, however the period will not include the wetter months which remains the primary concern.

Consultation:

Joshua Kirk, Greenfield Technical Services
Darren West, Works Supervisor

Statutory Implications:

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

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

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

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

Risk Implications:

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

Financial Implications:

The increase in both RAV and AMMS status has the likelihood of increasing wear and tear on the affected roads and consequently resulting in an ongoing additional maintenance cost to the Shire.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 080924**

Moved Cr NJ Chandler

Seconded Cr KM Burrell

That Council,

- 1. Accept the Assessment from Greenfield Technical Services;**
- 2. Reiterate Council's decision to decline the previous application to MRWA HVS by Qube Bulk Pty Ltd; and**
- 3. Retain the Greenfield Technical Services Assessment for reference in future applications.**

CARRIED 7/0


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

5.25pm – WS Darren West withdrew from the chambers.

CONFIDENTIAL

9. Recommendations from Committee Meetings for Council Consideration

9.1. Shire of Koorda Annual Audit Update

Governance and Compliance		
Date	11 September 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Updated Audit Timeline	

Background:

The Shire of Koorda is required under the Local Government Act 1995 section 7.2 and Local Government (Audit) Regulations 1996 to undertake an audit of its finances at the end of each financial year. Up until 2017 the Shire ran a procurement process to select and engage the independent auditors.

For the 2018 audit year, changes to the legislation, required all Local Governments to engage the Office of the Auditor General to either conduct the annual financial audit or contract an audit firm to undertake the audit. The OAG undertakes the procurement process of appointing audit firms, selects the successful tender and advises Local Governments as to the audit fee to be applied.

The Armada firm was appointed as the contract auditor by the Office of the Auditor General (OAG) for the Shire of Koorda for 2023-24. To this end Armada engaged the Shire in early April, has attended an Audit Entrance Meeting with the Audit Committee on 15 May and presented the interim audit finding and management letter on 28 June.

Comment:

Armada in consultation with the Shire and the OAG have presented an updated audit timeline (attached) that is intended to have the Audit Report issued by 5 November to facilitate adoption by the Shire at the Ordinary Council Meeting of 20 November.

As per the audit timeline the Shire has provided Armada with the financial report on **Friday 13 September**. The financials will now be forwarded to the OAG for review and feedback by 4 October.

There remain a number of associated issues that the Shire will redress in the meantime. These are:

- Asset depreciation inconsistencies need to be redressed to ensure that the asset depreciation applied by the Shire is both consistent and aligned with Accounting Standards.
- Report into Shire inventory needs to be completed and finalised.
- Previous period issues raised, the most significant of which concern cyber security and the Shire having a comprehensive IT strategic plan and security policy that has been tested.

Of the issues identified above, the first two – asset depreciation treatment and inventory report – will be completed prior to the 25 October, when it is scheduled to have all queries and changes to financial statements resolved.

However, given the scope and scale of the work of the IT strategic and cyber security plan and the available time, it is unlikely that will be undertaken prior to the final audit and will again be a reported issue. As such redressing the IT and cyber issues identified need to be prioritised in the current financial period.

Consultation:

Marcia Johnson, Director - Audit Services, Armada Auditing

Lana Foote, Deputy Chief Executive Officer

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

Statutory Implications:

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

Financial Implications:

Nil

Council Decision
RESOLUTION 090924

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That the Audit Committee recommends:


That Council receive the audit update and timeline.

CARRIED 7/0

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

CONFIRMED

9.2. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	13 September 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Quarterly Scorecard - September 2024	

Background:

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

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

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

Comment:

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

Consultation:

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

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
 4.1 – Open and transparent leadership.

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

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

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

Risk Implications:

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Council Decision
RESOLUTION 100924**

Moved Cr GW Greaves

Seconded Cr KM Burrell

That the Audit Committee recommends:


That Council:

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

CARRIED 7/0

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

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

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

Background:

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

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

Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

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

CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

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

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

Consultation:

Lana Foote, Deputy Chief Executive Officer
Administration Staff

Statutory Implications:

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

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

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

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

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

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

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

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

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

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

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

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

4.1.2 – Identify business improvement opportunities to enhance operational effectiveness.

Risk Implications:

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

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

Financial Implications:

Nil.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 110924

Moved Cr GL Boyne

Seconded Cr S Christie


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

That Council as per the quarterly report document (to September 2024) as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED 7/0

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

9.4. Shire of Koorda Risk Profile Report

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

Background:

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

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

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

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

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

For each category, the profile contains the following:

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

Comment:

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

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

Consultation:

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

Statutory Implications:

Local Government Act 1995

AS/NZS ISO 31000:2018

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

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

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

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

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

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

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

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

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

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

Policy Implications:

Shire of Koorda Risk Management Strategy 2023

Policy “G - Risk Management” states;

Risk Assessment and Acceptance Criteria

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

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness

Risk Implications:

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

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

Financial Implications:

Resource requirements are in accordance with existing budgetary allocation.

Voting Requirements: Simple Majority Absolute Majority

Council Decision
RESOLUTION 120924

Moved Cr NJ Chandler

Seconded Cr GL Boyne

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

That Council, as per the quarterly report document (to September 2024) as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 7/0

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

CONFIDENTIAL

10. Announcements by the President without Discussion

The Shire President extends congratulations to the Koorda Agricultural Society and to all of the volunteers on another successful show.

Congratulations to the Winter Sports on their season and to the Hockey and Netball Clubs on their premierships.


Acknowledgement to the Koorda Primary School on their inclusion in the Core Magazine August 2024 Edition, the Principal highlighted Sarah Noakes's contribution.

Acknowledgement of the WALGA Quarterly Services Report (Q2 2024).

CONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	12 September 2024	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	August 2024 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 August 2024.

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

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

Comment:

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

Consultation:

LG Best Practices
 Zac Donovan, Chief Executive Officer

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

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

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 130924

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 31 August 2024, as presented.

CARRIED 7/0

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

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2024

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

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,243,192	1,272,942	1,245,658	(27,284)	(2.14%)	▼
Rates excluding general rates		29,750	0	29,750	29,750	0.00%	▲
Grants, subsidies and contributions	12	581,618	313,168	306,245	(6,923)	(2.21%)	
Fees and charges		649,379	283,274	281,734	(1,540)	(0.54%)	
Interest revenue		251,000	40,833	46,100	5,267	12.90%	▲
Other revenue		20,000	1,583	1,719	136	8.59%	
Profit on asset disposals	6	62,000	0	0	0	0.00%	
		2,836,939	1,911,800	1,911,206	(594)	(0.03%)	
Expenditure from operating activities							
Employee costs		(1,524,421)	(253,449)	(300,229)	(46,780)	(18.46%)	▼
Materials and contracts		(1,452,724)	(211,921)	(274,117)	(62,196)	(29.35%)	▼
Utility charges		(257,450)	(42,908)	(26,454)	16,454	38.35%	▲
Depreciation		(2,380,310)	(396,718)	0	396,718	100.00%	▲
Insurance		(230,320)	(115,160)	(118,057)	(2,897)	(2.52%)	
Other expenditure		(99,696)	0	(4,846)	(4,846)	0.00%	
Loss on asset disposals	6	(29,000)	0	0	0	0.00%	
		(5,973,921)	(1,020,156)	(723,703)	296,453	29.06%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,356,194	396,718	0	(396,718)	(100.00%)	▼
Amount attributable to operating activities		(780,788)	1,288,362	1,187,503	(100,859)	(7.83%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	3,072,969	172,947	172,948	1	0.00%	
Proceeds from disposal of assets	6	321,000	0	0	0	0.00%	
		3,393,969	172,947	172,948	1	0.00%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,338,000)	(10,000)	(93,511)	(83,511)	(835.11%)	▼
Payments for construction of infrastructure	5	(4,554,000)	(120,000)	(105,881)	14,119	11.77%	▲
		(5,892,000)	(130,000)	(199,392)	(69,392)	(53.38%)	
Amount attributable to investing activities		(2,498,031)	42,947	(26,444)	(69,391)	(161.57%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,446,972	0	0	0	0.00%	
		1,446,972	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(245,000)	0	0	0	0.00%	
		(245,000)	0	0	0	0.00%	
Amount attributable to financing activities		1,201,972	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year							
Amount attributable to operating activities		2,076,847	2,076,847	2,173,860	97,013	4.67%	▲
Amount attributable to investing activities		(780,788)	1,288,362	1,187,503	(100,859)	(7.83%)	▼
Amount attributable to investing activities		(2,498,031)	42,947	(26,444)	(69,391)	(161.57%)	▼
Amount attributable to financing activities		1,201,972	0	0	0	0.00%	
Surplus or deficit after imposition of general rates		0	3,408,156	3,334,919	(73,237)	(2.15%)	▼

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 31 AUGUST 2024

	Supplementary Information	30 June 2023	31 August 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,481,460	3,141,336
Trade and other receivables		228,815	689,686
Other financial assets		5,781,255	5,781,255
Inventories	8	35,967	37,123
Other assets	8	523,751	523,751
TOTAL CURRENT ASSETS		9,051,248	10,173,150
NON-CURRENT ASSETS			
Other financial assets		62,378	62,378
Property, plant and equipment		15,543,871	15,637,382
Infrastructure		92,609,287	92,715,167
TOTAL NON-CURRENT ASSETS		108,215,536	108,414,928
TOTAL ASSETS		117,266,784	118,588,078
CURRENT LIABILITIES			
Trade and other payables	9	310,373	271,216
Other liabilities	11	682,548	682,548
Employee related provisions	11	318,298	318,298
TOTAL CURRENT LIABILITIES		1,311,219	1,272,062
NON-CURRENT LIABILITIES			
Employee related provisions		59,936	59,936
Other provisions		553,337	553,337
TOTAL NON-CURRENT LIABILITIES		613,273	613,273
TOTAL LIABILITIES		1,924,492	1,885,335
NET ASSETS		115,342,292	116,702,743
EQUITY			
Retained surplus		55,312,402	56,672,853
Reserve accounts	4	5,781,255	5,781,255
Revaluation surplus		54,248,635	54,248,635
TOTAL EQUITY		115,342,292	116,702,743

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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 05/09//2024

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 August 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	2,784,354	2,481,460	3,141,336
Trade and other receivables		125,265	228,815	689,686
Other financial assets		6,024,334	5,781,255	5,781,255
Inventories	8	51,949	35,967	37,123
Other assets	8		523,751	523,751
		8,985,902	9,051,248	10,173,150
Less: current liabilities				
Trade and other payables	9	(673,743)	(310,373)	(271,216)
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)	(1,272,062)
Net current assets		7,627,060	7,740,029	8,901,089
Less: Total adjustments to net current assets	Note 2(c)	(5,566,169)	(5,566,169)	(5,566,169)
Closing funding surplus / (deficit)		2,060,891	2,173,860	3,334,919

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(62,000)	0
Less: Movement in liabilities associated with restricted cash		8,884	0
Add: Loss on asset disposals	6	29,000	0
Add: Depreciation		2,380,310	396,718
Total non-cash amounts excluded from operating activities		2,356,194	396,718

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 August 2024
	\$	\$	\$
Less: Reserve accounts	4	(5,781,255)	(5,781,255)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	215,086	215,086
Total adjustments to net current assets	Note 2(a)	(5,566,169)	(5,566,169)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(27,284)	(2.14%)	▼
CBH Ex-Gratia Invoice sent in August, not July as anticipated at Budget time.		Timing	
Interest revenue	5,267	12.90%	▲
July Interest Accrual Journal posted in August.		Timing	
Employee costs	(46,780)	(18.46%)	▼
Annual budget equally divided per month, PWOH timesheet wages has contributed mostly to this being \$42,523 higher than as per budget year to date.		Timing	
Materials and contracts	(62,196)	(29.35%)	▼
Budget split equally over 12 months. Maintenance has commenced earlier than budgetted in the areas of Road Maintenance \$20,222, Caravan Park \$4,478, Yalambee Units \$3,076 and Information Technology \$38,867		Timing	
Utility charges	16,454	38.35%	▲
Annual budget equally divided per month, lower water usage at the Rec Centre at this point in time.		Timing	
Depreciation	396,718	100.00%	▲
Depreciation not posted until Audit and Annual Report for 23/24 are finalised.		Timing	
Non-cash amounts excluded from operating activities	(396,718)	(100.00%)	▼
Depreciation not posted until Audit and Annual Report for 23/24 are finalised.		Timing	
Payments for property, plant and equipment	(83,511)	(835.11%)	▼
Some capital projects behind anticipated budget split. Full details available in Note 5.			
Payments for construction of infrastructure	14,119	11.77%	▲
Roadworks has not progress as per the projected budget year to date.		Timing	

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Rate Revenue	18
11	Other Current Liabilities	19
12	Grants and contributions	20
13	Capital grants and contributions	21

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.08 M	\$2.08 M	\$2.17 M	\$0.10 M
Closing	\$0.00 M	\$3.41 M	\$3.33 M	(\$0.07 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.14 M	35.2%
Restricted Cash	\$5.78 M	64.8%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.12 M	
0 to 30 Days		74.5%
Over 30 Days		25.5%
Over 90 Days		25.5%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.52 M	63.2%
Trade Receivable	\$0.17 M	% Outstanding
Over 30 Days		68.1%
Over 90 Days		60.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.78 M)	\$1.29 M	\$1.19 M	(\$0.10 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
YTD Actual	\$1.25 M	
YTD Budget	\$1.27 M	(2.1%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$	% Variance
YTD Actual	\$0.31 M	
YTD Budget	\$0.31 M	(2.2%)

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
YTD Actual	\$0.28 M	
YTD Budget	\$0.28 M	(0.5%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.50 M)	\$0.04 M	(\$0.03 M)	(\$0.07 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.32 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$	% Spent
YTD Actual	\$0.11 M	
Adopted Budget	\$4.55 M	(97.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$	% Received
YTD Actual	\$0.17 M	
Adopted Budget	\$3.07 M	(94.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

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

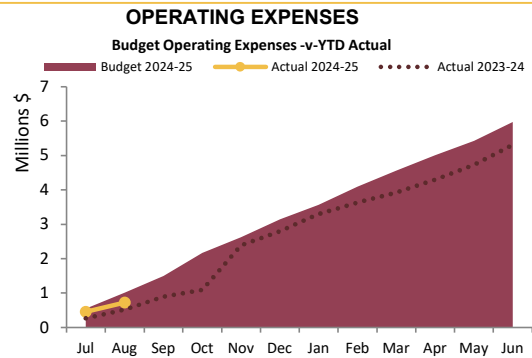
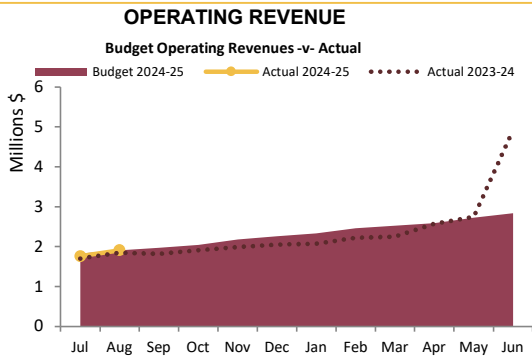
Refer to 4 - Cash Reserves

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

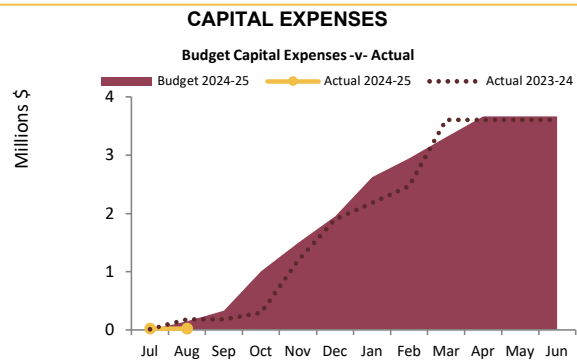
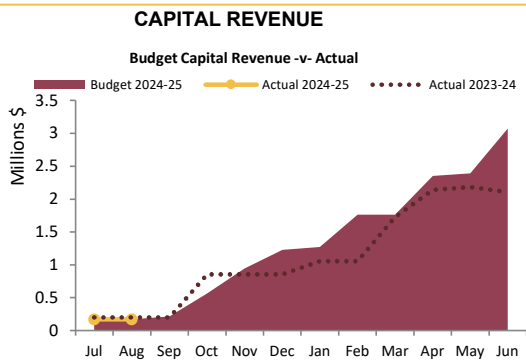
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



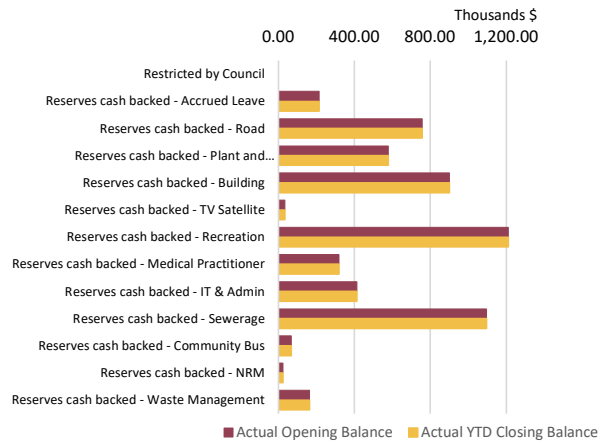
INVESTING ACTIVITIES



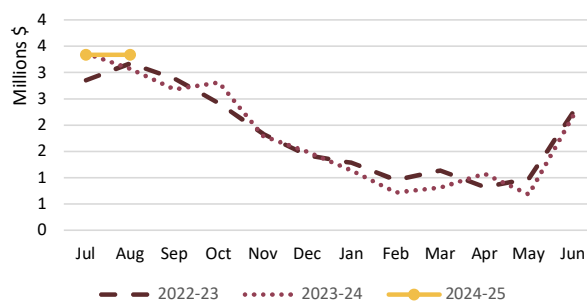
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	3,073,804		3,073,804		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	10,492		10,492		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	15,420		15,420		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	40,860		40,860		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,765,712	4,765,712		Bankwest	4.60%	20/12/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,015,543	1,015,543		Bankwest	4.60%	20/12/2024
Total		3,141,336	5,781,255	8,922,591	0			
Comprising								
Cash and cash equivalents		3,141,336	0	3,141,336	0			
Financial assets at amortised cost		0	5,781,255	5,781,255	0			
		3,141,336	5,781,255	8,922,591	0			

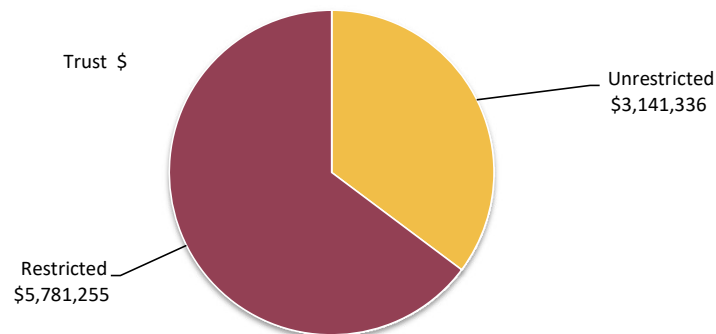
KEY INFORMATION

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

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

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

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



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

4 RESERVE ACCOUNTS

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

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	245,000	10,000	93,511	83,511
Plant and equipment	1,093,000	0	0	0
Acquisition of property, plant and equipment	1,338,000	10,000	93,511	83,511
Infrastructure - roads	2,394,000	120,000	105,881	(14,119)
Infrastructure - Other	2,160,000	0	0	0
Acquisition of infrastructure	4,554,000	120,000	105,881	152,903
Total capital acquisitions	5,892,000	130,000	199,392	236,414
Capital Acquisitions Funded By:				
Capital grants and contributions	3,072,969	172,947	172,948	1
Other (disposals & C/Fwd)	321,000	0	0	0
Reserve accounts				
Reserves cash backed - Road	150,000	0	0	0
Reserves cash backed - Plant and Equipment	560,000	0	0	0
Reserves cash backed - Building	52,479	0	0	0
Reserves cash backed - Recreation	534,872	0	0	0
Reserves cash backed - IT & Admin	50,000		0	0
Reserves cash backed - NRM	24,621		0	0
Reserves cash backed - Waste Management	75,000		0	0
Contribution - operations	1,051,059	(42,947)	26,444	69,391
Capital funding total	5,892,000	130,000	199,392	69,392

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

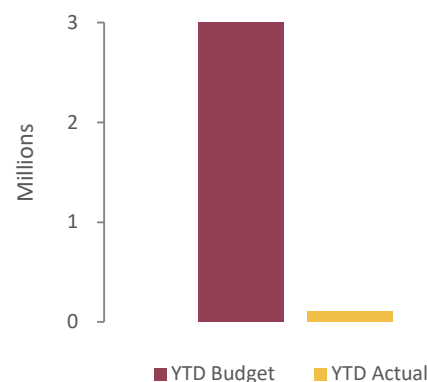
Initial recognition and measurement for assets held at cost

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

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

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

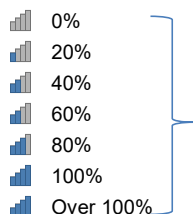
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

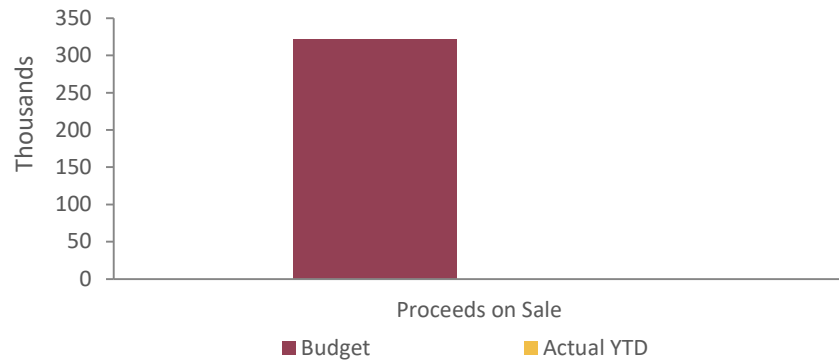
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)
		\$	\$	\$	\$
Plant & Equipment					
PE0031	P003 Ute Gardener	50,000	0	0	0
PE0161	P016 Roller Vib	220,000	0	0	0
PE0431	P043 Front End Loader	420,000	0	0	0
PE0551	P055 Ute Team Leader	60,000	0	0	0
PE1001	P100 CEO Vehicle	85,000	0	0	0
PE2001	P200 WS Vehicle	72,000	0	0	0
PE3001	P300 DCEO Vehicle	75,000	0	0	0
PE Mop		40,000	0	0	0
PE000	Miscellaneous Plant	16,000	0	0	0
PECOMS		55,000	0	0	0
Buildings					
BC016B	Rec Ground Ablutions	200,000	0	0	0
BC016	Rec Ground Ablutions	0	0	93,456	(93,456)
BC054	L271 (3) Greenham St - Building (Capital)	35,000	0	0	0
BC055	L274 (2) Lodge St - Building (Capital)	10,000	10,000	0	10,000
BC005	L5 Depot (Crib/Sheds) - Building (Capital)	0	0	55	(55)
Other Infrastructure					
PC001	Synthetic Bowling Green Relocation	665,000	0	0	0
PC002	Rec Ground Playground	150,000	0	0	0
	Refuse Site	75,000	0	0	0
	Drive In	250,000	0	0	0
	Tennis/Netball	670,000	0	0	0
	Townscape - Business Buzz	250,000	0	0	0
	Townscape - GreenHeart	100,000	0	0	0
Infrastructure Roads					
RRG006	Kalannie - Kulja Road (RRG)	180,000	20,000	4,945	15,055
RRG140	Burakin - Wialki Road (RRG)	300,000	20,000	7,938	12,062
RRG140B	Burakin - Wialki Road 2 (RRG)	168,000	20,000	12,073	7,927
R2R002	Koorda - Cadoux Road (R2R)	144,000	0	0	0
R2R004	Koorda - Kulja Road (R2R)	282,000	0	802	(802)
R2R004B	Koorda - Kulja B Road (R2R)	290,000	0	406	(406)
R2R004C	Koorda - Kulja C Road (R2R)	100,000	0	0	0
R2R004D	Koorda - Kulja D Road (R2R)	200,000	0	857	(857)
RC002	Koorda-Dowerin Reseal	100,000	30,000	0	30,000
RC010	Koorda - Cadoux Road (Capital)	0	0	14,712	(14,712)
RC014	Koorda - Cadoux Road (Capital)	60,000	0	0	0
RC023	Maher Road (Capital)	60,000	0	0	0
RC026	Chapman Road (Capital)	60,000	0	29,590	(29,590)
RC052	Green Road (Capital)	60,000	0	0	0
RC135	Wyalkatchem - Koorda Road Sealed (Capital)	100,000	30,000	34,559	(4,559)
FC098	Greenham Footpath	100,000	0	0	0
FC093	Scott Footpath	40,000	0	0	0
	Railway Street	150,000	0	0	0
		5,892,000	130,000	199,392	(69,392)

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

OPERATING ACTIVITIES

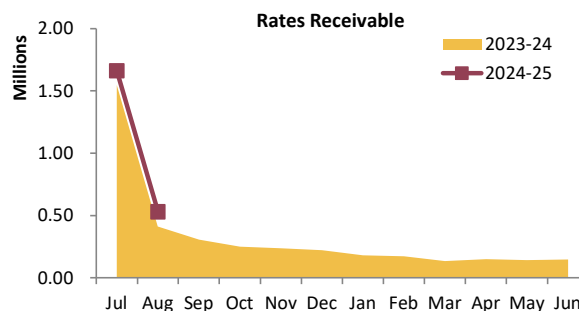
6 DISPOSAL OF ASSETS

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



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Aug 2024
	\$	\$
Opening arrears previous years	145,909	151,329
Levied this year	1,213,196	1,275,408
Less - collections to date	(1,207,775)	(902,282)
Gross rates collectable	151,329	524,456
Net rates collectable	151,329	524,456
% Collected	88.9%	63.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	30,852	0	7,100	58,642	96,594
Percentage	0.0%	31.9%	0.0%	7.4%	60.7%	
Balance per trial balance						
Trade receivables	0	19,649	0	30,282	6,348	96,594
GST receivable	0	25,938	0	0	0	23,463
Interest Receivable	0	0	0	0	0	45,173
Total receivables general outstanding						165,230

Amounts shown above include GST (where applicable)

KEY INFORMATION

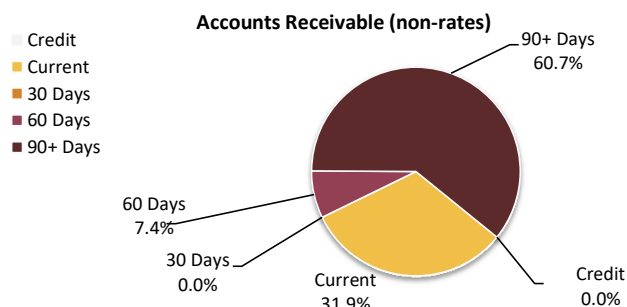
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 31 AUGUST 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 August 2024
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,781,255			5,781,255
Inventory				
Stock on Hand	35,968	1,155		37,123
Other assets				
Contract assets	523,751			523,751
Total other current assets	6,340,974	1,155	0	6,342,129

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

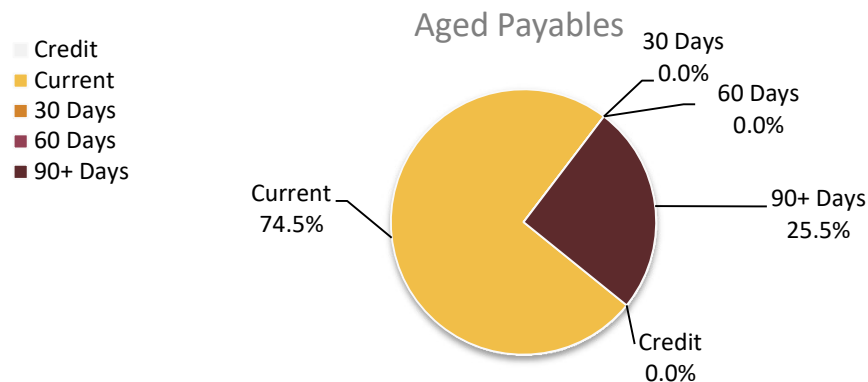
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	88,579	0	0	30,250	118,829
Percentage	0.0%	74.5%	0.0%	0.0%	25.5%	
Balance per trial balance						
Sundry creditors	0	78,274	0	30,250	0	118,829
GST Payable	0	10,085	0	0	0	931
PAYG Payables	0	24,792	0	0	0	27,955
Payroll Creditors	0	0	0	0	(202)	(202)
FBT Liabilities	0	0	0	0	0	(3,067)
Other Payables - ESL Liability	0	4,935	0	0	0	46,959
Other Payables - Dept Transport	0	24,688	0	0	0	502
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	70,818
Prepaid Rates	0	1,366	1,005	15,817	0	8,491
Total payables general outstanding						271,216

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.



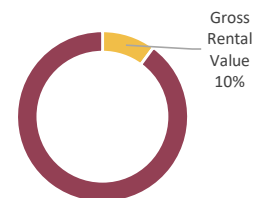
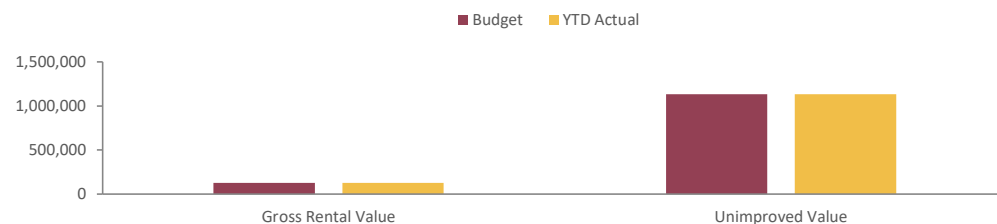
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	
	\$/ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.0970	134	1,314,448	127,501		127,501	127,501	92	127,593
Unimproved value									
Unimproved Value	0.0110	218	102,937,345	1,132,311		1,132,311	1,132,311	-83	1,132,228
Sub-Total		352	104,251,793	1,259,812	0	1,259,812	1,259,812	9	1,259,821
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	430	30	44,455	12,900		12,900	12,900	430	13,330
Unimproved value									
Unimproved Value	430	36	607,998	15,480		15,480	15,480	-430	15,050
Sub-total		66	652,453	28,380	0	28,380	28,380	0	28,380
Discount						-45,000	-42,543		-42,543
Amount from general rates						1,243,192			1,245,658
Ex-gratia rates	0.068		437,500	29,750		29,750	29,750		29,750
Total general rates						1,272,942			1,275,408

KEY INFORMATION

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



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		682,548	0	0	0	682,548
Total other liabilities		682,548	0	0	0	682,548
Employee Related Provisions						
Provision for annual leave		172,868	0	0	0	172,868
Provision for long service leave		145,429	0	0	0	145,429
Total Provisions		318,298	0	0	0	318,298
Total other current liabilities		1,000,846	0	0	0	1,000,846
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2024		(As revenue)	31 Aug 2024	31 Aug 2024	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		20,450	0	1,694
Main Roads Direct Road Grant				0		233,768	233,768	233,768
Fuel Tax Credits Grant Scheme				0		26,400	4,400	6,607
Other Culture gGrant						1,000	0	0
Financial Assistance Grant - General				0		205,000	51,250	45,550
Financial Assistance Grant - Roads				0		95,000	23,750	18,626
	0	0	0	0	0	581,618	313,168	306,245


**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2024	Liability	Liability	31 Aug 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
						\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(423,185)	416,004		669,636	0	0
CSRFF Grant				0		266,544	0	0
Regional Road Group Grants				0		810,421	0	0
Roads to Recovery Grant				0		432,368	172,947	172,948
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544		266,544		706,000	0	0
COTA Grant Seniors Luncheon				0		188,000	0	0
	423,185	682,548	(423,185)	682,548	0	3,072,969	172,947	172,948

11.2. List of Accounts Paid

Corporate and Community		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	12 September 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 13 August 2024 to 12 September 2024.

Comment:

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

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 140924

Moved Cr KM Burrell

Seconded Cr NJ Chandler

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

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


For the period 13 August 2024 to 12 September 2024.

Municipal Voucher V095 to V160	Totalling \$ 559,918.66
Purchase Card Transactions (V0113, V131 & V150)	Totalling \$ 10,157.48
	Total \$ 570,076.14

CARRIED 7/0

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

11.3. Local Government Convention Attendance

Corporate and Community		
Date	12 September, 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	WALGA AGM Agenda 9 October 2024 Guideline for the submission of Member Motions	

Background:

The WA Local Government Association holds an annual conference to accommodate the association’s Annual General Meeting and afford Elected Members and staff the opportunity to gain knowledge and insight from industry, political and inspirational speakers and enhance sector networks.

The 2024 WALGA Convention will be held from October 8-10. The link to the full program is accessible at [WALGA Local Government Convention 2024 \(eventsair.com\)](https://www.walga.com.au/eventsair.com) While, some of the speakers are yet to be confirmed, a summary of the program and pricing is as follows:

The Shire of Koorda Ordinary Council Meeting 21 August 2024, endorsed the following allocations to enable Elected Members attend the convention and complementary events:

	Cr JM Stratford	Cr GW Greaves	Cr NJ Chandler	Cr GL Boyne	CEO, ZV Donovan
Accommodation	Required	Required	Required	Required	
Convention Day 1	Attending	Attending	Attending	Attending	Attending
Convention Day 2	Attending	Attending	Attending	Attending	Attending
WALGA AGM	Attending	Attending	Attending	Attending	Attending
Opening Drinks					
Gala Cocktail	Attending	Attending	Attending	Attending	
Icons Breakfast				Attending	

Other Elected members - Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie – were to advise of their preferences following the meeting. The registration deadline for the WALGA Convention, and/or any components is 27 September with accommodation currently secured able to be cancelled without charge up until 48 hours prior, or in this case 6 October 2024.

Comment:

Following the meeting Cr KM Burrell and Cr S Christie confirmed that due to business constraints they would be unable to schedule attendance at the full convention and as such would not require accommodation, however, do intend to attend the WALGA AGM on the afternoon of 9 October 2024.

Cr KA Fuchsbichler, who was an apology at the OCM of 21 August has confirmed he would prefer to attend the convention with an itinerary of Day sessions on both days, WALGA AGM and Gala Cocktail event for which accommodation is required for 8 and 9 October 2024.

With the additions as detailed above, the total cost of the convention itinerary for the Shire of Koorda representatives is \$13,660 – comprising \$4790 for accommodation and \$8870 in convention

attendance charges. Had all Elected Members and the CEO attended all convention options and required accommodation, the cost to the Shire would have been \$20,490.

In regard to AGM, the Agenda was released by WALGA on 6 September 2024 and is attached for information. Submissions of motions for the AGM closed on 23 August 2024, however if there is a topic or issue that Council would like raised there is a limited opportunity to submit a Special Urgent Business Item. Any submitted motions need to have the endorsement of a Council resolution.

Under the Guideline for the submission of motions (attached) the urgent item needs to:

- Relate to special urgent business
- Is approved by debate by an absolute majority of delegates, and
- The delegate is to have sufficient copies of the motion in writing for distributions to all delegates at the meeting.

Consultation:

Kylie Burrell, Councillor
Kurt Fuchsbichler, Councillor
Sandra Christie, Councillor

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

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

Risk Implications:

Risk Profiling Theme	Reputational regarding non-attendance or expenditure
Risk Category	Reputational
Risk Description	Sector reputational risk and potential loss of knowledge in non-attendance, however alternative community reputational risk for expenditure to attend.
Consequence Rating	Insignificant (1)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Governance and financial controls
Action (Treatment)	Governance
Risk Rating (after treatment)	Adequate

Financial Implications:

Saving of \$6830 on budgeted expense.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 150924**

Moved Cr GL Boyne

Seconded Cr S Christie

That, in addition to the allocations outlined in Resolution 070824 (OCM 21 August 2024) Council endorse:

- 1. Accommodation necessary to attend the WALGA Convention at the PCEC be provided to Cr KA Fuchsbichler for 8 and 9 October 2024.**
- 2. Cr KA Fuchsbichler attend the 2024 WALGA Convention as per:
Wednesday, 9 October Morning Session, WALGA AGM and Cocktail Gala; and the Thursday, 10 October Day Session.**
- 3. Cr S Christie and Cr KM Burrell attend the WALGA AGM on Wednesday 9 October with no requirement for accommodation.**

CARRIED 7/0

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

CONFIDENTIAL

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Rates Debt Recovery Progress Report

5.43pm – SUSPEND STANDING ORDERS RESOLUTION 160924

Moved Cr GW Greaves

Seconded Cr GL Boyne

That standing orders be suspended to discuss item 12.1 Rates Debt Recovery Progress Report.

CARRIED 7/0

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

5.56pm – RESUMPTION OF STANDING ORDERS RESOLUTION 170924


Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

That standing orders be resumed as per the attendance register.

CARRIED 7/0

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

Governance and Compliance		
Date	11 September 2024	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Nil	

Background:

The Shire of Koorda generally recovers about 90 per cent of its levied rates by the close of each financial year. By close of the most recent period (2023/24) the Shire had received 88.9 per cent of outstanding rates with 91.9 per cent received at the close of the 2022/23 financial year.

The rates to be recovered each year include both those levied for the current period and amount outstanding from previous years. For example, last financial year the Shire commenced the period with \$145,909 outstanding rates carried over from the previous year, while in 2022/23, the year commenced with \$63,515 in arrears.

For the current financial year, the year commenced \$151,329 in arrears with levied rates of \$1,288,159. As of the August month end, there has been \$902,282 rates paid, representing 63.2% per cent of that outstanding for that issued for the current financial year.

The Shire engages debt management agency AMPAC to recover the outstanding rates, along with interest charges for late payment and the agencies fees required in each case. Under the Local Government Act 1995 s6.51, the Shire can charge interest on outstanding rates and (s6.56) take legal action to recover amounts, including legal fees and costs associated with debt recovery.

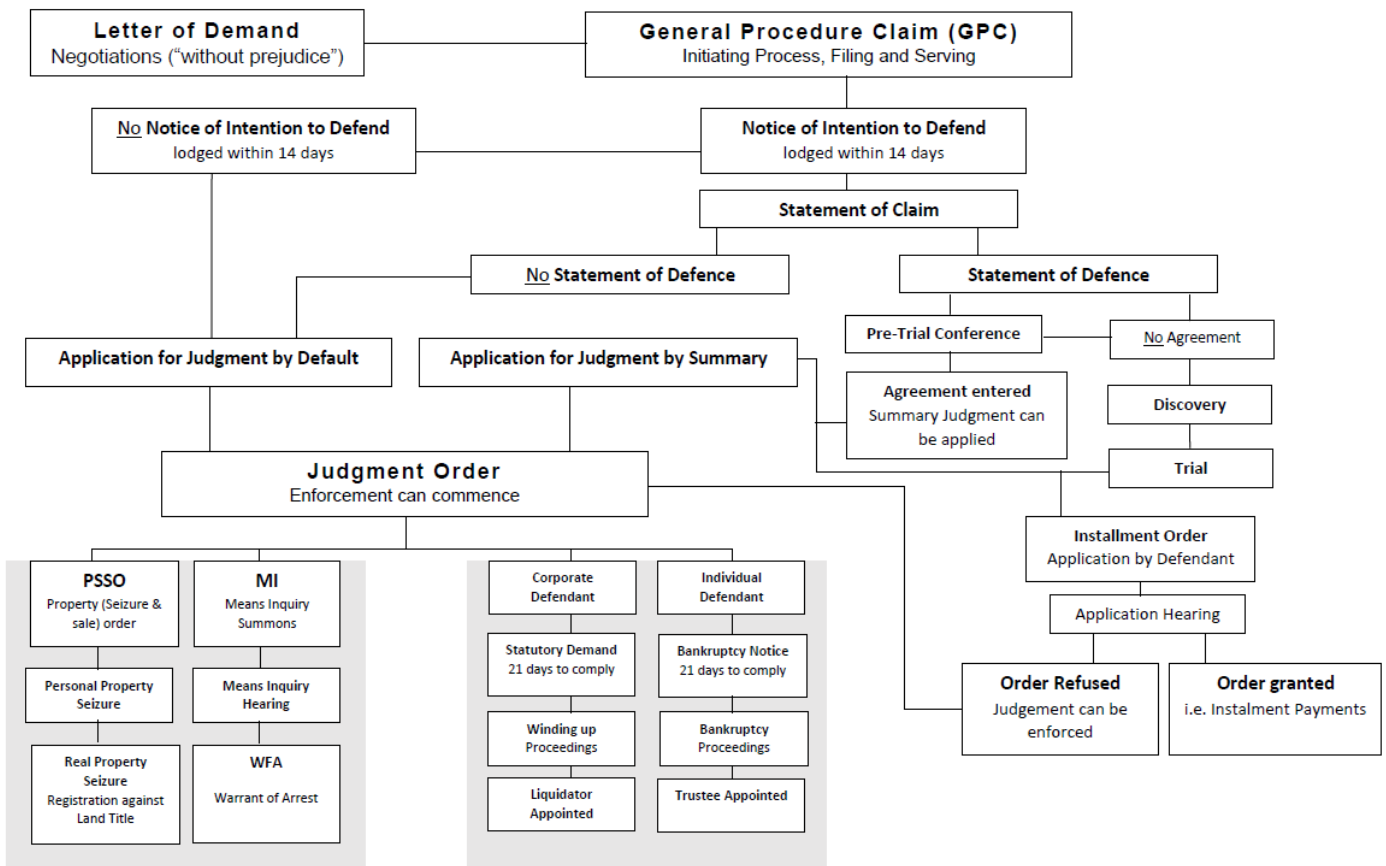
In extreme cases, under section s6.64 of the Act, a Local Government can seize a property for which any rates remain unpaid after three years unpaid, providing it has attempted to recover the amounts owing, with options to lease or sell the land, or transfer it to the Crown or itself (Shire).

A Local Government is not obligated under the Act (s6.68) to attempt to recover money prior to exercising the power of sale if it holds “a reasonable belief that the cost of proceedings... will equal or exceed the value of the land” or after making “reasonable efforts” can’t locate the land owner.

Comment:

Of the \$151,329 in outstanding rates owed to the Shire, \$119,140.92 has been referred to AMPAC for recovery. The 15 properties subject to the recovery action comprise 11 townsite and 4 rural properties with amounts ranging from \$626.97 in unpaid rates, interest and fees, to \$23,828.09 owed by an absent landholder, suspected to have abandoned the property. In addition to the rates owed, each of the debtor also faces interest charges and recovery of AMPAC charges which have so far amounted to \$15,103.86.

The process being undertaken by the debt recovery agency is depicted below:



As shown the process commences with a Letter of Demand for payment, following which (if payment is not forthcoming or a payment plan agreed) proceeds to the General Procedure Claim (GPC) stage in which AMPAC seeks legal advice or the owners are provided summons. In most cases the debtors do not make a statement of defence, and it progresses to a Judgement Order and result in a Property Seizure and Sale Order (PSSO).

Of the 15 properties subject to debt recovery on behalf of the Shire of Koorda, seven of the owners have entered a payment plan, one is at the GPC stage in the above flow chart, two are at Judgement Order and three are at PSSO. The remaining two properties are at the stage where it is recommended by AMPAC that the Shire proceed to seize the properties to try to recover the debt.

For clarification, the PSSO is not the immediate seizure of the real estate property but judgement for the Bailiff to attend the property and seize anything of value to cover the amount owing. For the most part the assets that would be seized are motor vehicles as items such as televisions, fridges, computers and entertainment systems are considered essential of life and unable to be seized. If no goods are located, then the Shire may proceed to take possession of the property if the debt has been outstanding for three years or more.

The two properties for which AMPAC is recommending the Shire commence the process to seize the properties are 1 Allenby Street on which \$16,891 is owed to the Shire; and 23 Smith Street which has \$23,828 owed. Both properties have been in arrears for longer than three years.

In the case of Allenby Street, AMPAC agents have attended the property and found it vacant with smashed windows. AMPAC has also attempted without success to locate the owner (contact address is a PO Box in Trayning). It is also unlikely that sale of the property would recover the \$16,891 owing to the Shire. For these reasons, the Shire is entitled (under s6.68 of the Act) to proceed to attempt to sell the property to recover amounts owing.

Similarly with 23 Smith Street, the property presents as abandoned with the forwarding address out of date by at least eight years. AMPAC has been unable to locate the owner and, similar as with 1 Allenby Street, the Shire is unlikely to recover the \$22,925.09 owing from the sale of the property.

A decision to proceed to taking possession of the properties will require a resolution by Council (under 6.68 3a) and followed the process prescribed in the Act. AMPAC has offered to manage this process, but with additional costs that would need to be recovered from any sale of the properties.

As such the CEO has requested a local valuation of each of the two properties (Bob Davey Real Estate) to then present to Council, a comprehensive basis – including probable returns from sales and additional costs from the process - from which to make a decision on the options to proceed.

Shown in the table below for each of the 15 cases being managed by AMPAC are details as to the property type, the total amount owing (outstanding rates and recovery charges), how long the rates have been owed and the stage for each in the debt recovery process. The properties for which rates have been owed for more than three years are highlighted in red:

PROPERTY TYPE	AMOUNT OWED*	FROM	DEBT RECOVERY STAGE
Town (1 Allenby St)	\$16,891.61	2021	Probable to proceed to sale of property
Town (23 Smith St)	\$23,828.09	2021	Probable to proceed to sale of property
Town	\$626.97	2023	Entered payment plan
Town	\$3694.02	2022	Entered payment plan

Town	\$4096.80	2022	Entered payment plan
Town	\$10,099.90	2021	Entered payment plan but under investigation
Town	\$22,754.56	2021	Entered payment plan but under investigation
Town	\$5138.24	2023	GPC lodged
Town	\$5759.91	2021	Proceed to Judgement
Town	\$12,330.60	2021	Proceed to PSSO
Town	\$11,125.13	2021	Proceed to PSSO
Rural	\$21,416.25	2021	Proceed to PSSO
Rural	\$2055.09	2023	Proceed to Judgement
Rural	\$2016.61	2023	Entered payment plan
Rural	\$7006.74	2023	Entered payment plan

*represents total amount owed including outstanding rates, interest and recovery charges

The table has been intentionally voided of names, addresses or specific locations for the respective properties (save for 1 Allenby St and 23 Smith St) as the intent of the item is to update Council with information for consideration in the absence of potential bias or conflict.

Of the property owners who have entered into payment plans, AMPAC is investigating the capacity of two debtors to pay additional as the amounts paid as insufficient to cover even the accruing interest. In one case the payment plan is \$50 per fortnight on a debt of \$22,754, while the other payment plan is at \$25 per fortnight on a debt of \$10,099.

Consultation:

Davina Grisdale, Finance Specialist, LG Best Practices

Statutory Implications:

Local Government Act 1995 (sections 6.64 and 6.68)

Policy Implications:

Rates recovery process is managed as per the Shire of Koorda Debt Recovery Policy (Oct 2019)

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

Risk Profiling Theme	Failure to recover all or at least substantial quantum of outstanding rates
Risk Category	Financial
Risk Description	Financial impact
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Structured debt recovery program
Action (Treatment)	Management controls
Risk Rating (after treatment)	Effective – Moderate (6)

Financial Implications:

The debt recovery action is seeking to return \$130,297.29 in outstanding rates payments, interest on those payments and associated recovery fees to the Shire.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 180924

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council receive the report.

CARRIED 7/0

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

CONFIRMED

12.2. South West Native Title Settlement Response

The following Councillors have disclosed an interest in item 12.2 South West Native Title Settlement Response.

Cr Jannah Stratford

Proximity – Lease land near reserves included in the item.

Cr Gary Greaves

Proximity – Own and lease land near reserves included in the item.

Cr Gina Boyne

Proximity – Own land near reserves included in the item.

Cr Kurt Fuchsbichler

Proximity – Own and lease land near reserves included in the item.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, an application for statutory participation approval for Councillors Stratford, Greaves, Boyne, and Fuchsbichler under s5.69(3) of the Local Government Act 1995, has been submitted so that item 12.2 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Stratford to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 18 September 2024, as follows:

12.2. SOUTH WEST NATIVE TITLE SETTLEMENT RESPONSE

Conditions of the approval:

1. The approval is only valid for the 18 September 2024 Ordinary Council Meeting when agenda item 12.2 is considered;
2. The above-mentioned Councillor must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillor;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillor, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

5.50pm - Cr GW Greaves, Cr GL Boyne and Cr KA Fuchsbichler withdrew from the chambers.

Governance and Compliance



Date	6 September, 2024
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	<i>Land Administration Act 1997</i> (LAA), section 14
Disclosure of Interest	Nil
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information
Attachments	Nil

Background:

The Shire of Koorda was requested by the Department of Planning Lands and Heritage to respond to a proposed allocation of eight separate parcels of Crown land within the Shire for inclusion in the South West Native Title Settlement between the State Government and the six Noongar Agreement Groups.

The Department is required to undertake consultation with Local Government under the *Land Administration Act 1997* (LAA), section 14.

As such the Department had requested the Shire provide comment by 5 September 2024 on several aspects of the land allocation including if the Shire supports the land transfer; has any interest in the land; has any existing or planned infrastructure; or any future proposals for the land.

The eight parcels of land are as follows:

Reserve Number	Location	Size Ha	Reserve Purpose	Selected Tenure
R 19823	Newcarlbeon	237.8	Water and Camping	Reserve with power to lease
R 20061	Newcarlbeon	4.86	Recreation	Reserve with power to lease
R 14358	Newcarlbeon	14.77	Camping	Reserve with power to lease
R 20251	Koorda	29.95	Public Utility	Reserve with power to lease
R 22983	Booralaming	49.63	Soil Conservation	Reserve with power to lease
R 22087	Dukin	0.76	School Site	Reserve with power to lease
R 12166	Lake Margarette	15	Water	Reserve with power to lease
R 17467	Booralaming	5.01	Racecourse and Recreation	Reserve with power to lease

At the OCM of 21 August, Council considered responding to the 9 points as requested by the Department, however requested staff seek additional information and resolved to defer the matter to a Special Council Meeting. That meeting 30 August, resolved to direct the CEO to respond to the Department of Planning, Land and Heritage with the responses as captured at the meeting.

Comment:

The item seeks to place on the public record the Koorda Council's responses to the 9 points for which the Department of Planning Lands and Heritage requested the Shire's input.

Council was concerned as to existing practical uses and /or local historical significance of sites identified, for example:

- Newcarlbeon reserve (R14358): is part of the reserve that includes a local water supply but is the top portion and does not include the portion with the water supply.
- Koorda reserve (R20251): is part of the reserve that includes the cemetery - the area to be allocated does not include the cemetery but is adjacent.
- Booralaming reserve (R22983): is the reserve of the original Boyne settlement
- Dukin reserve (R22087): adjoins the reserve of the former school

As such, the Shire of Koorda responses as submitted prior to the 5 September deadline were as follows (with the Department's requests in bold):

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?

The Shire of Koorda does not support the transfer of reserves as part of the South West Native Title Settlement Agreement.

2. Does the Shire have any interest in the land?

A number of the parcels of land have significant local practical use and historical significance, including adjacency to a water supply (R14358), historic school (R22087), original pioneer settlement (R22983) and the historical and still functional town cemetery (R20251).

3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.

The Shire does not have any infrastructure within the parcels as identified however as mentioned above there are assets and facilities in adjoining reserves.

4. Is the land parcel subject to any mandatory connection to services?

None known.

5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?

Nil future proposals for the land identified however to continue to retain local and tourist access for sites of historical value.

6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?

The adjoining land is either private agricultural land (and subject to the individual owners' future plans) or reserve land that, as identified, adjoins local assets requiring access.

7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?

None currently proposed.

8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).

None known.

9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.

For the reasons highlighted in Q2, the Newcarlbeon site (R14358), Dukin site (R22087), Booralaming site (R22983) and Koorda site (R20251) have either ongoing practical use and/or historical significance

to the local community which should be respected and not have the parcels included as part of the South West Native Title Settlement.

Consultation:

Pratibha Bhaskar, Project Officer | Native Title Agreements and Partnership, Department of Planning, Lands and Heritage

Statutory Implications:

Land Administration Act 1997 (LAA), section 14

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 Open and transparent leadership

Risk Implications:

Risk Profiling Theme	The Shire's position is not considered
Risk Category	Environmental and cultural
Risk Description	The Shire may identify issues not yet considered
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low(4)
Key Controls (in place)	Local insights of Elected Members
Action (Treatment)	Effective
Risk Rating (after treatment)	Low (4)

Financial Implications:

Nil as identified

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 190924

Moved Cr KM Burrell

Seconded Cr NJ Chandler

That Council,

Acknowledge the responses as detailed as those provided to the Department of Planning, Lands and Heritage in response to the request for feedback as part of the required consultation process.

CARRIED 4/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr KM Burrell, Cr S Christie

6.00pm - Cr GW Greaves, Cr GL Boyne and Cr KA Fuchsbichler returned to the chambers and the Presiding person advised them of the outcome of the item.

12.3. SCHEME 3 AMENDMENT 2 – Use of Common Seal

The following Councillors have disclosed an interest in item 12.3. *Scheme 3 Amendment 2 – Use of the Common Seal*

Cr Jannah Stratford

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

Cr Gary Greaves

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

Cr Gina Boyne

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

Cr Kurt Fuchsbichler

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

Cr Nicholas Chandler

Financial – Employee of CBH.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, an application for statutory participation approval for Councillors Stratford, Greaves, Boyne, Fuchsbichler and Chandler under s5.69(3) of the Local Government Act 1995, has been submitted so that item 12.3 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Chandler and Cr Boyne to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 18 September 2024, as follows:

12.3 Scheme 3 Amendment 2 – Use of the Common Seal

Conditions of the approval:

1. The approval is only valid for the 18 September 2024 Ordinary Council Meeting when agenda item 12.3 is considered;
2. The above-mentioned Councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these

interests will not be included in this approval and the financial interest provisions of the Act will apply.

6.02pm – Cr JM Stratford, Cr GW Greaves and Cr KA Fuchsbichler withdrew from the chambers.

Officer Recommendation
RESOLUTION 200924

Moved Cr KM Burrell


Seconded Cr NJ Chandler

That Cr GL Boyne is to assume the position of the Presiding Member in the absence of Cr JM Stratford.

CARRIED 4/0

FOR: Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

Cr GL Boyne took the position of Presiding Member.

Governance and Compliance		
Date	9 September 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Planning and Development Act 2005</i> s87(1) and s87(2)(b) <i>Local Government Act 1995</i> . s9.49A and s9.49B	
Disclosure of Interest	As above	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	TPS 3164 signing page Local Planning Scheme No.3 Amendment No.2 Extract Final (Koorda) With attachments	

Background:

The Shire of Koorda has supported a proposal by planning consultants CLE Town Planning + Design consultants, on behalf of CBH, for a Scheme Amendment to allow the development of a CBH office complex on the western portion of Lot 19 Orchard Street, Koorda zoned Residential (and depicted below).



Council adopted the proposed amendment at the Ordinary Council Meeting of 15 November 2023 after which it was forwarded to the Environmental Protection Authority for approval prior to advertising on the Shire website (22 January 2024), Narkal Notes (23 and 30 January and 6 February 2024), and on Facebook (30 January 2024).

The amendment was also emailed to relevant agencies for feedback including Water Corporation, Department of Water and the Environment, Main Roads WA, Telstra, Department of Fire and Emergency Services, Landgate and the Department of Primary Industries and Regional Development.

The Amendment was required for the proposed office development to proceed as office use in a residential zone was not permitted by the scheme. However rather than seeking to rezone the land, the proposal was to amend the scheme to all “additional uses” on that specific portion of land (depicted below).

Following the advertising and consultation period the amendment returned to the Ordinary Council Meeting of 17 April 2024 at which time Council gave final approval for the proposed amendment to be sent for Ministerial approval (via the WA Planning Commission) as per s87(1) of the Planning and Development Act 2005.

Comment:

The Shire has received correspondence from the WA Planning Commission (27 August 2024) which required minor modifications as per s87(2)(b) of the Act prior to resubmission. These were:

- The maps in the modified document accurately reflect the intentions of the amendment as detailed in the amending text, and
- In carrying out the modification to amendment document, previous Council resolutions pursuant to clauses 35(1), 41(3) and/or 50(3) are not to be modified.

The required modifications were requested and provided by CLE Town Planning + Design as initiators of the document, with the veracity tested with Shire planning consultant Paul Bashall from Plan West. The supported documents were then resubmitted on 5 September and are included as attachments).

As the final stage of seeking Ministerial Approval, the Department of Planning lands and Heritage emailed the Shire (6 September 2024) providing a standard form to be completed (attached) to confirm

the dates the amendment was presented to Council and requiring endorsement by the Shire President and application of the common seal.

As per the Shire's policy (G - Use of the Shire of Koorda Common Seal/Executive of Legal Documents) the application of the common seal requires endorsement by Council. It is the purpose of this item to confirm that approval to use the common seal.

Consultation:

Paul Bashall, Plan West
Harry Norman, Senior Planner CLE Town Planning and Design
Joanna Wilkinson, Senior Planning Officer, Department Planning, Lands and Heritage

Statutory Implications:

Local Government Act 1995. s9.49A and s9.49B

Policy Implications:

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

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.

Risk Implications:

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

Financial Implications:

Rates adjustments as per Valuer General valuation of new facility.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 210924

Moved Cr KM Burrell

Seconded Cr S Christie

That Council authorise the Shire President and CEO to sign and affix the Shire of Koorda Common Seal to the document TPS 3164 signing page.

CARRIED 4/0

FOR: Cr GL Boyne, Cr NJ Chandler, Cr KM Burrell, Cr S Christie

6.05pm – Cr JM Stratford, Cr GW Greaves and Cr KA Fuchsbichler returned to the chambers and the Presiding person advised them of the outcome of the item.

13. OFFICER'S REPORTS – WORKS & ASSETS

13.1. RAV 7 Review Report

Item brought forward in agenda to follow 8.2

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

Nil.

15. Elected Members' Motions

Nil.

CONFIRMED

16. Matters Behind Closed Doors

16.1. Koorda Pool Contract

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

Officer Recommendation RESOLUTION 220924

Moved Cr KM Burrell

Seconded Cr KA Fuchsbichler

That Council close the meeting to the public at 6.06pm in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into, by the Shire which relates to the matter to be discussed.

CARRIED: 7/0

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

Officer Recommendation Resolution 230924

Moved Cr GW Greaves

Seconded Cr KM Burrell

That Council re-open the meeting to the public at 6.15pm.

CARRIED 7/0

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

Corporate and Community		
Date	10 September 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	Local Government Act 1995. s9.49A and s9.49B	
Disclosure of Interest	As above	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	CONFIDENTIAL - Aquatic Centre Contract – Civicstruct 2024-2027	

Background:

The Shire of Koorda swimming pool opens to the public each year between 1 November and 31 March. Since September 2019 Civicstruct Pty Ltd, trading as Contract Aquatic Services, has held the contract with the Shire to operate the facilities during the season and out of season services.

Civicstruct was initially appointed following a competitive tender process in 2019 for a 3-year contract commencing on 1 October the same year. At the expiration of the contract in 2022, the company and the Shire agreed to enact the two-year extension option.

With expiration of the contract extension schedules for 30 September 2024, a new tender process commenced in June this year, however only the incumbent applied to provide the service - at \$90,000 (exc GST) per annum for the three-year initial contract and the two-year extension option.

As a consequence, the Shire concurrently, advertised for a pool manager/part time gardener to join staff which with a salary offer of \$78,000 would cost the Shire less and provide the greater flexibility from having a staff manager. The Shire however only attracted one suitably qualified applicant for the role who later withdrew his application prior to interview.

The new contract (as attached) will commence with Civicstruct from 1 October 2024 and provide adequate preparatory time prior to the commencement of the season on 1 November 2024.

Comment:

In consideration of the pool management contract renewal, there was an appetite on Council for greater flexibility in opening hours - in particular the option for early morning swimming hours on two days per week.

On advising Civicstruct that they were the successful tender, the CEO discussed the options to set aside hours on some days to facilitate both early morning and evening swimming sessions. Such as opening from 6.30am for two hours, closing at 8.30am then reopening at 1pm for the remainder of the 7-hour shift to finish at 6pm. Or in the case of evening swimming, not opening until 1pm and extending through to 8pm. The Shire has no evidence of any substantial demand for these options.

The advice from Civicstruct was that the split-shift option to accommodate morning swimming would not be efficient as employment requirement set a minimum shift that would increase costs that would need to be passed onto the Shire if reflected in the contract formal hours. Civicstruct also believed the first and last months of the season would not attract morning swimmers due to lower temperatures.

To redress this and provide the option for alternative operating hours, the contract includes a provision for an additional hourly rate to be paid to Civicstruct staff if the Shire were to opt for a trial of morning swimming. Such an arrangement could be promoted by the Shire and readily abandoned or expanded should demand prove viability. This option provides more flexibility and reduces risk to the Shire than formalising specific morning hours into the three-year contract.

Should the Shire elect to conduct a trial of early morning swimming hours, a proposed schedule and costs can be presented to Council for approval.

In addition, and despite the pool having free admission, the 2024-2027 contract retains the clause that the Civicstruct staff will collect all fees from patrons and deposit with the Shire to provide the capacity for the Shire to reimpose entry fees during the life of the contract.

To enact the contract agreement (attached) Council will need to endorse the Shire President and CEO sign and apply the Shire's common seal.

Consultation:

Mat Mildwater, Director Civistruct Pty Ltd
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995. s9.49A and
s9.49B

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

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

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

Risk Implications:

Risk Profiling Theme	Failure to ensure the Koorda swimming pool is open and available to the public during the season.
Risk Category	Reputational
Risk Description	Limited reputational damage.
Consequence Rating	Minor (2)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Formal contract with provider
Action (Treatment)	Continuous observation and visits to facility during season
Risk Rating (after treatment)	Effective

Financial Implications:

Contracted fee is within budget allocations.

As presented any variations to hours would attract an additional fee that can be presented to Council as appropriate for any specific additional service.

Voting Requirements:

Simple Majority

Absolute Majority

Officer Recommendation

RESOLUTION 240924

Moved Cr S Christie

Seconded Cr KM Burrell

That Council authorise the Shire President and CEO to sign and affix the Shire of Koorda Common Seal to the Contract to Manage and Operate the Koorda Aquatic Centre from 1 October 2024 – 30 June 2027.

CARRIED 7/0

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

17. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 6.16pm.

Signed: *Stratford.*

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

Date: 23 October 2024