Shire of Koorda

Drive in, stay awhile

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MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers
10 Haig Street, Koorda WA 6475
Tuesday 29 September 2026
Commencing 5.00pm

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Tuesday, 29 September 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
25 September 2026

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

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Shire of Koorda
Ordinary Council Meeting
5.00pm, Tuesday 29 September 2026

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 KA Fuchsbichler	
Cr BJ Harrap	
Cr NJ Chandler	
Cr GL Boyne	
Cr BH Moore	

Staff:

Mr Z Donovan	Chief Executive Officer
Mr D West	Works Supervisor
Miss R Coufos	Executive Support Officer
Mr T Cole	Community Emergency Services Manager (6.02pm)

Members of the Public:

Mr R Garven
Mr B Williams

Apologies:

Nil.

Visitors:

Nil.

Approved Leave of Absence:

Nil.

3. Public Question Time

Mr R Garven:

Appreciate work done on pathway lighting.
In relation to the Caravan Park; suggest signage on Haig Street, suggest offering free camping

Shire President Cr JM Stratford provided the following response:
Noted regarding signage. There is free camping available within the Shire already – however additional free camping may be considered at next budget discussion in May 2027.

4. Disclosure of Interest

Cr GW Greaves declared an Indirect Financial disclosure of interest in relation to item 13.3 2026-2027 Works Program Update as the owner of a new supplier is a family member.

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5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 19 August 2026

Click here to view the August 2026 Ordinary Council Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 010926

Moved Cr GW Greaves **Seconded Cr BH Moore**

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995,* the Minutes of the Ordinary Council Meeting held 19 August 2026, as presented, be confirmed as a true and correct record of proceedings.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

a. Local Emergency Management Committee Meeting Minutes for meeting held on 3 September 2026
Click here to view the September 2026 Local Emergency Management Committee Meeting Minutes

b. Bushfire Advisory Committee Meeting Minutes for meeting held on 3 September 2026
Click here to view the September 2026 Bushfire Advisory Committee Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 020926

Moved Cr GW Greaves **Seconded Cr KA Fuchsbichler**

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. Local Emergency Management Committee Meeting Minutes, 3 September 2026
b. Bushfire Advisory Committee Meeting Minutes, 3 September 2026

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

8.2. Minutes of External Committee Meetings to be Received

a. GECZ Meeting Minutes for meeting held on 13 August 2026
Click here to view the GECZ Meeting Minutes

b. NEWROC Meeting Minutes for meeting held on 1 September 2026
Click here to view the NEWROC Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 030926

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, 13 August 2026.
b. NEWROC Meeting, 1 September 2026.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9. Recommendations from Committee Meetings for Council Consideration

9.1. Compliance Audit Return 2025

Governance and Compliance	
Date	23 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As Above
Legislation	*Local Government Act 1995 Section 7.13 (i)* *Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15* *Local Government Amendment Regulations (no. 4) Reg 15(2)*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	Compliance Audit Return 2026 SOKD OAG Interim Management Letter SOKD

Background:
As per the Local Government Act 1995, each local government is to carry out a Compliance Audit Return for the previous 12 months against certain requirements set by the Department of Local Government, Industry Regulation and Safety (DLGIRS).

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

The Audit, Improvement and Risk Committee has been requested to review the CAR for 2025, if so resolved, present to Council for adoption so the CAR may be submitted prior to 30 September 2026.

Comment:
For previous periods the annual Compliance Audit Return is scheduled to be completed for the previous year, adopted by Council and submitted to the Department 31 March. However, reform regulations introduced from 1 January 2026 requires the CAR to be completed and submitted to the Local Government Inspector by 30 September 2026.

The later CAR completion date will only apply for the 2026 return with all future returns to comply with 31 March. The change for the 2025 return was to facilitate the transition for the newly created oversight role of the Local Government Inspector.

In addition, the amendments permit the Local Government Inspector to limit prescribed CAR requirements (Audit Reg. 15A). As such, the Inspector advised the sector on 1 July 2026 that the 2025 CAR would not include all statutory requirements as set out in Audit Regulation 13.

Consequently, the Shire of Koorda 2025 Compliance Audit Return is provided to the Audit, Improvement and Risk Committee to recommended to Council for adoption at the September Ordinary Meeting of Council.

The CAR reporting is in part supported by the Office of the Auditor General management letter (attached) that the result of the interim audit to primarily evaluate the financial control environment within the Shire was found to be satisfactory with no issues raised.

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Consultation:
Tony Brown, Local Government Inspector
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:
Local Government Act 1995 Section 7.13 (i)
Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15
Local Government Amendment Regulations (no. 4) Reg 15(2)

Policy Implications:
Policy G - Legislative Compliance

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 – Strengthen engagement and transparency.
4.2 – Deliver Infrastructure and Services Efficiently

Risk Implications:

Risk Profiling Theme	Non-compliance by not meeting the submission deadline
Risk Category	Compliance
Risk Description	As suggested the CAR is a self-report on various compliance requirements. The risk is that CAR is not submitted within the revised deadline.
Consequence Rating	Major (4)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Awareness of compliance requirements by AIRC and Council
Action (Treatment)	Timely agenda items
Risk Rating (after treatment)	Adequate

Financial Implications:
Nil additional

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 040926

Moved Cr KA Fuchsbichler **Seconded Cr BJ Harrap**

That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, as amended from 1 January 2026, the Audit Risk and Improvement Committee recommends that;

1. Council receives and adopts the 2025 Compliance Audit Return, as presented to the Audit Risk and Improvement Committee on 29 September 2026.

2. The 2025 Compliance Audit Return is submitted to the Local Government Inspector, signed by the Shire President and CEO, prior to 30 September 2026.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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9.2. CEO Report - Financial Management, Legislative Compliance, Risk Management and Internal Controls Review

Governance and Compliance	
Date	22 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995* *Local Government (Audit) Regulations 1996 Regulation 17* *Local Government Regulations Amendment Regulations (No. 4) 2025*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	SOKD Financial Management Audit Reg 17 Review - Summary Report

Background:

As per the Local Government (Audit) Regulations 1996, the CEO of each local government is to review the appropriateness and effectiveness of the entity's systems and procedures in relation to three broad aspects: Financial Management, Legislative Compliance and Risk Management.

Aligned with the State Governments local government reform process, from 1 January 2026, the review of each component does not need to occur concurrently but must be completed at least once every four years with the results reported to the Audit Improvement and Risk Committee.

The AIRC meeting of 18 March 2026, was presented the detailed report provide to the CEO by consultancy Moore Australia who were engaged by the Shire to assist with the process and provide an independent assessment. A project plan to redress the matters raised was presented to the ARIC of 24 June 2026 with an update provided separately later in the ARIC 29 September meeting agenda.

The purpose of this item is for the CEO to provide the ARIC an assessment of the matters raised in the review by Moore Australia and consequently the appropriateness and effectiveness of the Shire's systems and procedures in relation to the three aspects reviewed by regulation.

Comment:

Before the changes of 1 January 2026, the aspects required to be reviewed as part of Regulation 17 were: Risk Management, Internal Controls and Legislative Compliance at the interim of once at least every three years. Under this schedule the Shire of Koorda commenced discussions with Moore Australia in 2025 to ensure the review would be completed in 2026.

Consequently, the review has been undertaken to capture both the components required at the commencement of the review and the changes implemented from 1 January resulting in the current review considering the appropriate and effectiveness of current requirements - Financial Management, Legislative Compliance and Risk Management - and the previous Internal Controls requirement.

The summary report by Moore Australia (attached) which redressed the appropriate and effectiveness of the four aspects, was previously sent out of session to the committee members following the request of 24 June ARIC meeting for Moore Australian to offer their "professional opinion on the appropriateness and effectiveness of the systems applied by the Shire of Koorda".

As detailed in the attached report, for each of the 4 components reviewed – Financial Management, Legislative Compliance, Risk Management and Internal Controls – Moore Australia found the Shire's systems and procedures were largely effective and appropriate for the size of the local government.

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The review did identify significant improvements across the components and in a number of instances observed that the capacity of the Shire to meet its compliance and procedural obligations were heavily dependent on the knowledge and integrity of a small number of senior staff.

To help establish the appropriateness of the recommendations by Moore Australia to redress the matters raised, the following tables identify each as either legislative Non-Compliance matters, Control Deficiencies in risks or controls, and those recommendations considered Best Practice.

An additional allocation and table is provided – termed Modify Approach - for those recommendations which may be Control Deficiency or Best Practice components but that for which the recommendations proposed in the Moore Australia report is not considered appropriate for a local government with the financial and human resources of the Shire of Koorda.

The rationale for each of the four tables is as per the following table:

Non-Compliance	Specific legislative requirement which Moore has identified as not being met, or there is a strong basis to conclude the Shire is not complying with legislation.
Control Deficiency	Not necessarily a breach of legislation, but a material weakness in financial, governance, WHS, ICT or operational controls which should be addressed.
Best Practice	A desirable improvement but not a statutory requirement. The Shire can determine how, when or whether it should be implemented.
Modify Approach	Legitimate improvement, but the solution proposed more appropriate to a larger local government and should be scaled to Koorda's size and resources.

The following provides the allocation of the various matters to the respective tables with Non-Compliance the priority to redress, followed by Control Deficiencies and with a lower priority matters which are Best Practice

Matters of Genuine Non-Compliance

Reference	Recommendation	Response
4.2.1	Elected Member, CEO and Employee Attendance at Events – approval and dispute processes do not properly reflect statutory roles	Council President/Deputy President should not be given administrative powers that belong to Council or CEO. Rewrite approval and dispute provisions.
4.2.2	Continuing Professional Development Policy has not been reviewed following the required election cycle.	This is a specific statutory requirement under s5.128. Moore identifies the policy as last reviewed in June 2023.
4.2.4	Donations and Requests to Waive Fees – fees, discounts and waivers need to comply with adopted fees and legislative authority.	Fees should be charged at adopted rates unless a lawful authority exists for a concession/waiver.
4.2.9	Review policies routinely.	Prioritise policies with statutory review requirements and high-risk.
5.1.1	Update Code of Conduct following legislative changes and update induction	Legislative requirement
5.1.3	Corporate Business Plan has not been reviewed annually.	Separate Corporate Business Plan from Integrated Plan and review annually as per Reg. 19DA(4).
5.2.28	Annual Council Member Training Report	Specific statutory reporting obligation
5.2.29	Evidence and monitoring of statutory public notices	Maintain a simple statutory advertising/public notice register.
5.2.31	ARIC meeting fees following SAT determination	Council should formally address the SAT determination and ensure fees/superannuation arrangements comply
5.2.33	Correct statutory information in Annual Report	Omissions and incorrect/outdated legislative references in the 2024/25 Annual Report.

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6.1.2	Improve Council minute recording, attachments and publication.	Minutes and publication requirements should be met but do not create duplication
6.2.1	Tender register / tender-related statutory record and publication	Maintain the required tender register and publication arrangements.
6.2.2	Delegation Register – ensure delegations, policy links, review history and exercise are properly recorded	Identified delegations that may not have been properly adopted and gaps in recording review/amendment history.
6.4.1	Record of information about conduct / complaints register under s5.96C	Public record a statutory requirement irrespective of zero issues t record

Control Deficiency

Reference	Recommendation	Response
4.2.5	Ensure procurement requirements are applied consistently, including where exemptions apply.	Particularly important because Moore found examples where quotations and exemption evidence were unavailable.
4.2.5	Sole-source procurement should consider risk and control environment.	Require a short documented justification for sole-source purchases.
4.2.11	Remove operational procedures from Council policies	Removes potential for governance issues and provides clarify CEO/Council roles.
5.1.2	Update Risk Management Framework and remove outdated references.	The issue identified is inconsistency/outdated material rather than statutory breach.
5.1.5	Independent ICT risk review	Cybersecurity deserves independent assurance, but the scope should reflect Koorda's actual risk.
5.1.5	Review risks associated with relying on a single IT provider, including SLA and qualifications.	A small Shire is particularly exposed to key-person and/or provider dependency
5.2.1	Formalise risk-management procedures and reporting to ARIC	Use one consolidated risk register/report rather than multiple departmental systems.
5.2.5	Evidence routine reviews, approvals and independent checks.	Inexpensive and provides strong audit evidence
5.2.7	Improve physical access security to Shire facilities and document risks	A simple risk register entry and access procedure should suffice.
5.2.8	Formal ICT risk evaluation and risk register	Integrate into the corporate risk register rather than create another standalone system.
5.2.11	Secure ABA banking files and prevent unauthorised alteration	Significant fraud-control issue.
5.2.12	Strong verification and authorisation procedures for changes to supplier/employee banking details.	Implement independent callback verification and documented authorisation.
5.2.13	Secure cash handling and documented procedures	Simple cash-handling procedure and reconciliation process is adequate.
5.2.14	Independent review/authorisation of journals and evidence of review	Particularly important where staffing makes segregation difficult
5.2.15	Bank/balance-sheet reconciliation review controls	Reconciliations are fundamental financial controls, although Moore's proposed level of independent review can be scaled to Koorda.
5.2.16	Risk-based stocktakes, reconciliations and stock controls	Frequency should depend on value and risk rather than automatically requiring frequent stocktakes.
5.2.18	Strengthen revenue collection, cash and debtor controls	Identified weaknesses in manual revenue processes and segregation
5.2.20	Formal review of rate-exempt properties	Establish a simple annual register/review process.
5.2.21	Purchase orders, quotations and documented exemptions	Instances where required quotations, purchase orders and exemption evidence were unavailable
5.2.23	Regular review of outstanding purchase orders	Low-cost and useful for monitoring liabilities

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5.2.24	Purchasing-card agreements, monthly certification and independent review	independent review can be undertaken by an appropriately senior officer rather than creating another position.
5.2.25	Strengthen third-party contract management	Particularly for contractors delivering services
5.2.26	Review/monitor indirect costs and capitalisation	Normal accounting control rather than an elaborate additional system
5.2.27	Improve electronic and hard-copy recordkeeping and staff training	Recordkeeping obligations are statutory. The particular filing/EDRMS solution is not.
5.3.2	Employee entitlement/master list controls.	Maintain an authoritative record of salary, allowances, leave and entitlements
5.4.1	Verify contractor insurance/licences before work and retain evidence.	Particularly important for higher-risk contractors and works.
6.1.1	Include identified risks in Council/ARIC agenda items	Significant risks should accompany decisions; there is no need to produce a detailed risk assessment for every routine Council matter
6.1.2	Monthly payment list should contain only information required by legislation	Unnecessary sensitive/commercial information should not be published
6.2.4	Register of Development Applications and Building Permits	The key objective is ensuring statutory processing timeframes can be monitored
6.2.6	Register of hazardous materials, including asbestos.	Sensible risk control, particularly where Shire-controlled buildings/assets may contain asbestos
6.2.7	Register of regulatory and health inspections	A central spreadsheet/register is adequate; there is no need for a sophisticated system
6.5.1	WHS audit and follow-up of identified actions.	Risk based Tier 2 audit planned for later in period with request to focus on statutory requirements

Best Practice

Reference	Recommendation	Response
4.2.5	Remove officer purchasing approval limits from Council policy and place them in CEO operational procedures.	Council should set procurement policy; CEO should establish operational delegations/procedures.
4.2.5	Remove supplier "order of priority".	Simplify the policy and focus on value, probity, competition and legislative requirements.
4.2.5	Remove/update Regional Price Preference reference	Remove obsolete or misleading references.
5.4.2	Maintain an insurance claims register.	No formal requirement and low priority

As mentioned, a number of the Control Deficiencies and Best Practice matters have been separated out to identify that while these have value the recommendations as proposed by Moore Australia is not considered appropriate for a Band 4 local government. None of the Non Compliance matters are included in the Modify section are these are non- negotiable requirements.

Modify Recommendation

Reference	Recommendation	Response
4.2.5	Establish controls for contract variations and extensions.	A written justification and appropriate approval should be sufficient; no elaborate process is necessary for a small Shire.
4.2.5	Establish controls for contract variations and extensions	Simplify recommendation. A written justification and appropriate approval should be sufficient; no elaborate process is necessary for a small Shire.
4.2.7	Fraud and Corruption Control Policy to align with AS 8001:2021	Maintain practical fraud-control framework, but compliance with every aspect of AS 8001 is not a statutory requirement.

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4.2.8	Risk Management Policy to align with ISO 31000:2018.	Framework can be consistent with ISO 31000 without needing large ISO-style system.
5.1.2	Align framework with ISO 31000 and conduct routine reviews.	Adopt the principles but retain a simple, usable framework.
5.1.5	Develop an ICT Strategic Plan.	A concise ICT risk/security plan may be more appropriate than a substantial strategic plan.
5.1.6	Test Business Continuity/Disaster Recovery Plan annually.	An annual desktop exercise involving key staff should be sufficient. Moore found not tested.
5.2.2	Formalise operational procedures/checklists/workflows	Document only high-risk or repetitive processes where failure could cause financial loss, fraud, legal breach or service disruption.
5.2.4	Improve segregation of duties and introduce independent checks where staffing limits segregation	Need to implement in consideration of staffing constraints.
5.2.9	Comprehensive independent ICT security review.	Priority because cyber risk can be significant even in a small Shire.
5.2.22	Three people independently assess high-value/high-risk procurement	Use "an appropriate level of independent assessment having regard to value, complexity and risk." Moore's three-person proposal is primarily a probity/control mechanism
5.2.32	Formal grants management system/register	A simple grants register with application, conditions, acquittal and reporting dates should be sufficient.
5.3.1	Payroll Masterfile controls; independent checking of payroll and employee entitlements	There needs to be independent review, but proposed comprehensive review every fortnight may be unnecessarily onerous.
5.3.3	Induction of employees, councillors, contractors and volunteers	Employees and councillors should receive appropriate induction. Contractors/volunteers should receive induction where relevant to their role and risk, rather than a blanket process. Moore identified that contractors and volunteers were not currently included.
6.4.2	Community complaints register and monitoring procedures.	Apply simple spreadsheet/register is adequate given Koorda's relatively low complaint volume
6.5.2	Expanded internal audit function	A small, risk-based internal audit program using external/shared/regional resources is much more appropriate.

As provided elsewhere in the agenda, significant progress has been made on about 65 per cent of the matters and recommendations. The CEO commentary provided as to the appropriateness and effectiveness of the various recommendations should be considered separate to any progress report.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Tanya Browning, Director, Moore Australia (WA)

Statutory Implications:

Local Government (Audit) Regulations 1996 Regulation 17
Local Government Regulations Amendment Regulations (No. 4) 2025

Policy Implications:

G - Legislative Compliance V1.0
G - Risk management V1.0

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Strategic Implications:

Shire of Koorda Strategic Community Plan 2026-2036
4.1 Strengthen engagement transparency and trust
4.2 Deliver infrastructure and services efficiently
4.3 Maintain strong financial sustainability

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:

Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 050926

Moved Cr GL Boyne **Seconded Cr NJ Chandler**

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

That Council receives the report as to the appropriateness and effectiveness of the Shire's systems and procedures and application of the review recommendations.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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9.3. Update on Progress - Financial Management, Legislative Compliance, Risk Management and Internal Controls Review

Governance and Compliance	
Date	21 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government (Audit) Regulations 1996 – Reg 16 and 17*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	2026.09 Update - AR17 & FMR Report

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.

From 1 January 2026, reforms to the *Local Government Act 1995* how local governments are to conduct statutory reviews. Under the amended Regulation 17, the CEO must now review the effectiveness and appropriateness of the Shire's systems and procedures for financial management, legislative compliance and risk management, every 4 years, and report the results to the ARIC.

As per the revised Audit Regulation 16, the ARIC must receive and review this report and provide recommendations to Council regarding any improvements to the systems and procedures reviewed.

The ARIC Committee meeting of 18 March (and consequent Ordinary Council meeting of the same date) was presented the detailed report presented to the CEO from a review of the Shire's Regulation 17 requirements by Moore Australia who were contracted by the Shire for the task.

The ARIC Committee meet and OCM of 24 June, were presented with an update of the actions to redress the issues raised. The purpose of this item is to update the ARIOC Committee of the continuing progress on these matters.

Comment:

In all there were 73 areas identified in the Moore review for redress by the Shire of which 26 have been ranked as a high priority. The attached report details the progress on each of the matters.

The summary of the actions completed and those yest to be initiated or completed is attached for consideration.

As shown, since he last quarter nine more matters have been completed and six more commenced to bringing the progress to 64 per cent of all matters being either completed or underway since the report was provided to the Shire in March. More importantly of the 26 matters that were identified as priorities, 13 have been completed with six more underway representing 73 per cent of priority matters.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Administration Staff

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Statutory Implications:

Local Government (Audit) Regulations 1996 Regulation 16 and 17

Local Government Regulations Amendment Regulations (No. 4) 2025

Policy Implications:

G - Legislative Compliance V1.0

G - Risk management V1.0

Strategic Implications:

Shire of Koorda Strategic Community Plan 2026-2036

4.1 Strengthen engagement transparency and trust

4.2 Deliver infrastructure and services efficiently

4.3 Maintain strong financial sustainability

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:

Nil.

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 060926

Moved Cr GL Boyne **Seconded Cr KA Fuchsbichler**

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

That Council as per the quarterly report document to September 2026 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 KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

REVIEWED

9.4. Quarterly Reporting of the Strategic Community Plan and Workforce Plan

Governance and Compliance	
Date	23 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995;* *Local Government (Administration) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	Quarterly Scorecard – September 2026

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 and a Corporate Business Plan. 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 Strategic Community Plan and Corporate Business Plan 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 Strategic Community Plan and Corporate Business Plan) at the Ordinary Council Meeting of 20 April 2022. The plan was updated at the June 2024 OCM. However, the recent Regulation 17 review, identified that combining the two plans into a single document was not appropriate and consequently the Shire has moved to create separate plans.

As such at the OCM of 19 August 2026, Council adopted the Shire of Koorda Strategic Community Plan 2026-2036. The accompanying draft Corporate Business Plan – from which the revised Workforce plan will flow - was presented to the Council Information Forum of 19 August for feedback so to finalise and present to the OCM of 29 September for endorsement.

The draft Shire of Koorda draft Corporate Business Plan 2026-2030 and Workforce Plan 2026 are included on the agenda for the rescheduled OCM of 29 September.

Comment:

As the new Corporate Business Plan and accompanying Workforce Plan is yet to be presented to Council for endorsement, the attached Quarterly Scorecard updated to September 2026 review actions associated with the new Strategic Community Plan 2026-2036 and the existing Workforce Plan 2025.

The Quarterly Scorecard report is provided to Council to assist Council to meet its Integrated Planning and Reporting requirements as per the Local Government Act 1995 and Local Government (Administration) Regulations 1996.

The September 2026 Quarterly Scorecard is provided to the Audit Risk and Improvement Committee to consider with the view to recommend to Council that the Strategic Community Plan and Workforce Plan components be endorsed for publication.

Consultation:

Nil

CONFIRMED

Statutory Implications:
Local Government Act 1995
Local Government (Administration) Regulations 1996

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 – Strengthen engagement and transparency.
4.2 – Deliver Infrastructure and Services Efficiently

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:
Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 070926

Moved Cr GW Greaves **Seconded Cr GL Boyne**

That Council:
1. **Adopts the quarterly reporting documents to September 2026 as attached to this item; and**

2. **Endorses the publication of the Strategic Community Plan and Workforce Plan components as presented for community information.**

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

CONFIRMED

10. Announcements by the President without Discussion

Congratulations to the Koorda Hockey & Koorda Netball Clubs on winning their Central Wheatbelt winter sports Premierships.

Well done to the Koorda Museum on their Opening Day.

Huge congratulations to the Koorda Ag Society on another successful Koorda Show

Congratulations to Cr Fuchsbichler on his Life Membership Award with the Koorda Agricultural Society.

Congratulations to Peter McNamara on being awarded an Honorary Freeman of the Shire of Wongan-Ballidu.

Congratulations to the Fremantle Dockers on their finals campaign, and to Justin Longmuir on being voted AFL Coach of the Year by his peers.

I would like to extend sympathy to the Trenorden family on passing Max, the Davies family on the passing of Brian, the Nicholls family on the passing of Brian, and the Watt family on the passing

of Pat.

CONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community	
Date	11 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	Lana Foote, Deputy Chief Executive Officer
Legislation	*Local Government Act 1995;* *Local Government (Financial Management) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	August 2026 Financial Activity Statement

Background:
This item presents the Statement of Financial Activity to Council for the period ending 31 August 2026.

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

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

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

Consultation:
Zac Donovan, Chief Executive Officer
Finance Officers

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

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

Strategic Implications:
Shire of Koorda Integrated Strategic Plan 2024
4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

CONFIRMED

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 080926

Moved Cr BJ Harrap **Seconded Cr NJ Chandler**

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 31 August 2026, as presented.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

CONFIRMED

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 August 2026

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

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

	Note	Adopted Budget Estimates (a) $	YTD Budget Estimates (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		1,312,860	1,313,242	**1,343,967**	30,725	2.34%	▲
Rates excluding general rates		31,007	30,625	**0**	(30,625)	(100.00%)	▼
Grants, subsidies and contributions		642,575	344,052	**387,158**	43,106	12.53%	▲
Fees and charges		866,089	340,682	**357,252**	16,570	4.86%	▲
Interest revenue		237,600	39,599	**50,610**	11,011	27.81%	▲
Other revenue		199,080	1,680	**5,076**	3,396	202.14%	▲
Profit on asset disposals		183,000	0	**0**	0		
		3,472,211	**2,069,880**	**2,144,063**	**74,183**	3.58%	
Expenditure from operating activities							
Employee costs		(1,918,530)	(325,974)	**(278,717)**	47,257	14.50%	▲
Materials and contracts		(1,269,959)	(288,914)	**(377,858)**	(88,944)	(30.79%)	▼
Utility charges		(312,100)	(53,545)	**(33,519)**	20,026	37.40%	▲
Depreciation		(2,778,240)	(463,040)	**0**	463,040	100.00%	▲
Insurance		(253,442)	(126,721)	**(130,629)**	(3,908)	(3.08%)	
Other expenditure		(111,871)	(500)	**(4,014)**	(3,514)	(702.80%)	▼
Loss on asset disposals		(21,500)	0	**0**	0		
		(6,665,642)	**(1,258,694)**	**(824,737)**	**433,957**	34.48%	
Amounts excluded from operating activities	2(c)	2,616,740	463,040	**339**	(462,701)	(99.93%)	▼
Amount attributable to operating activities		**(576,691)**	**1,274,226**	**1,319,665**	**45,439**	3.57%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		1,515,762	333,600	**333,789**	189	0.06%	
Proceeds from disposal of property, plant and equipment		450,000	0	**0**	0		
		1,965,762	**333,600**	**333,789**	**189**	0.06%	
Outflows from investing activities							
Acquisition of property, plant and equipment		(1,192,000)	0	**(17,390)**	(17,390)		▼
Acquisition of infrastructure		(2,243,000)	(382,926)	**(223,497)**	159,429	41.63%	▲
Payments for financial assets at amortised cost - term deposits		0	0	**(4,509,880)**	(4,509,880)		▼
		(3,435,000)	**(382,926)**	**(4,750,767)**	**(4,367,841)**	(1140.65%)	
Amounts excluded from investing activities	2(d)	0	0	**4,509,880**	4,509,880		▲
Amount attributable to investing activities		**(1,469,238)**	**(49,326)**	**92,902**	**142,228**	288.34%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		686,996	0	**0**	0		
		686,996	**0**	**0**	**0**		
Outflows from financing activities							
Transfer to reserves		(395,400)	0	**(6,532)**	(6,532)		
		(395,400)	**0**	**(6,532)**	**(6,532)**		
Amount attributable to financing activities		**291,596**	**0**	**(6,532)**	**(6,532)**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,816,936	1,816,936	**1,815,520**	(1,416)	(0.08%)	
Amount attributable to operating activities		(576,691)	1,274,226	**1,319,665**	45,439	3.57%	▲
Amount attributable to investing activities		(1,469,238)	(49,326)	**92,902**	142,228	288.34%	▲
Amount attributable to financing activities		291,596	0	**(6,532)**	(6,532)		
Surplus or deficit after imposition of general rates		**62,603**	**3,041,836**	**3,221,555**	**179,719**	5.91%	▲

KEY INFORMATION

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

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	Actual 30 June 2026	Actual as at 31 August 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,648,377	3,068,733
Trade and other receivables	186,289	539,224
Other financial assets	0	4,509,880
Inventories	407	2,237
TOTAL CURRENT ASSETS	6,835,073	8,120,074
NON-CURRENT ASSETS		
Other financial assets	116,383	116,383
Property, plant and equipment	21,481,140	21,498,530
Infrastructure	94,762,156	94,985,652
TOTAL NON-CURRENT ASSETS	116,359,679	116,600,565
TOTAL ASSETS	123,194,752	124,720,639
CURRENT LIABILITIES		
Trade and other payables	376,152	248,923
Employee related provisions	373,687	373,687
TOTAL CURRENT LIABILITIES	749,839	622,610
NON-CURRENT LIABILITIES		
Employee related provisions	69,813	69,813
Other provisions	563,487	563,487
TOTAL NON-CURRENT LIABILITIES	633,300	633,300
TOTAL LIABILITIES	1,383,139	1,255,910
NET ASSETS	**121,811,613**	**123,464,729**
EQUITY		
Retained surplus	59,446,036	61,092,618
Reserve accounts	4,503,347	4,509,880
Revaluation surplus	57,862,234	57,862,234
TOTAL EQUITY	**121,811,617**	**123,464,732**

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 September 2026

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

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

Material accounting policies
Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 August 2026
Current assets		$	$	$
Cash and cash equivalents		6,648,377	6,648,377	3,068,733
Trade and other receivables		142,151	186,289	539,224
Other financial assets			0	4,509,880
Inventories		407	407	2,237
		6,790,935	6,835,073	8,120,074
Less: current liabilities				
Trade and other payables		(330,601)	(376,152)	(248,923)
Employee related provisions		(373,687)	(373,687)	(373,687)
		(704,288)	(749,839)	(622,610)
Net current assets		6,086,647	6,085,234	7,497,464
Less: Total adjustments to net current assets	2(b)	(4,269,711)	(4,269,714)	(4,275,907)
Closing funding surplus / (deficit)		**1,816,936**	**1,815,520**	**3,221,557**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(4,503,344)	(4,503,347)	(4,509,879)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		233,633	233,633	233,972
Total adjustments to net current assets	2(a)	**(4,269,711)**	**(4,269,714)**	**(4,275,907)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 August 2026	YTD Actual 31 August 2026
	$	$	$
Less: Profit on asset disposals	(183,000)	0	0
Add: Loss on disposal of assets	21,500	0	0
Add: Depreciation	2,778,240	463,040	0
Movement in current liabilities associated funds held in reserve account:			
- Employee benefit provisions			339
Total amounts excluded from operating activities	**2,616,740**	**463,040**	**339**

(d) Amounts excluded from investing activities

Reconciling item - movement between current assets			
- Financial assets at amortised cost - term deposits	0	0	4,509,880
Total amounts excluded from investing activities	**0**	**0**	**4,509,880**

CURRENT AND NON-CURRENT CLASSIFICATION

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

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 2026-27 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
General rates CBH Ex-Gratia Rates	**30,725**	**2.34%** Timing	▲
Rates excluding general rates CBH Ex-Gratia Rates	**(30,625)**	**(100.00%)** Timing	▼
Grants, subsidies and contributions Financial Assistance Grant annual allocation $164k higher than anticipated.	**43,106**	**12.53%** Permanent	▲
Fees and charges Minor variance due to monthly budget split	**16,570**	**4.86%** Timing	▲
Interest revenue Interest received on Reserves before being locked into term deposits.	**11,011**	**27.81%** Timing	▲
Other revenue Debt recovery costs for rates added to accounts ahead of anticipated budget.	**3,396**	**202.14%** Timing	▲
Expenditure from operating activities			
Employee costs Budget split evenly across year.	**47,257**	**14.50%** Timing	▲
Materials and contracts Materials and contracts subscriptions and purchases took place in July, and budget split over 12 months.	**(88,944)**	**(30.79%)** Timing	▼
Utility charges Budget split evenly across year. Utilities under current budget allocation due to rain, usually higher expenditure in summer months once dam reserve has dried up.	**20,026**	**37.40%** Timing	▲
Depreciation Depreciation not raised on assets until finalisation of audit and prior year annual financial statements.	**463,040**	**100.00%** Timing	▲
Other expenditure WALGA Convention Accommodation ahead of anticipated budget.	**(3,514)**	**(702.80%)** Timing	▼
Amounts excluded from operating activities Depreciation not raised on assets until finalisation of audit and prior year annual financial statements. $339 interest earned on employee leave reserve.	**(462,701)**	**(99.93%)** Timing	▼
Outflows from investing activities			
Acquisition of property, plant and equipment Fencing replacment at ES Building.	**(17,390)**	 Timing	▼
Acquisition of infrastructure Expenditure lower than anticipated capital works budget for Roads ($156k) and Infra Other ($2.5k)	**159,429**	**41.63%**	▲
Surplus or deficit after imposition of general rates As per above explanations.	**179,719**	**5.91%**	▲

SHIRE OF KOORDA

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.82 M	$1.82 M	$1.82 M	($0.00 M)
Closing	$0.06 M	$3.04 M	$3.22 M	$0.18 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7.58 M	% of total
Unrestricted Cash	$3.07 M	40.5%
Restricted Cash	$4.51 M	59.5%

Refer to 3 - Cash and Financial Assets

Payables

	$0.25 M	% Outstanding
Trade Payables	$0.13 M	
0 to 30 Days		77.7%
Over 30 Days		22.3%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables

	$0.07 M	% Collected
Rates Receivable	$0.47 M	68.4%
Trade Receivable	$0.07 M	% Outstanding
Over 30 Days		45.4%
Over 90 Days		13.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.58 M)	$1.27 M	$1.32 M	$0.05 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$1.34 M	% Variance
YTD Budget	$1.31 M	2.3%

Grants and Contributions

YTD Actual	$0.39 M	% Variance
YTD Budget	$0.34 M	12.5%

Refer to 11 - Grants and Contributions

Fees and Charges

YTD Actual	$0.36 M	% Variance
YTD Budget	$0.34 M	4.9%

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)
($1.47 M)	($0.05 M)	$0.09 M	$0.14 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.45 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.22 M	% Spent
Adopted Budget	$2.24 M	(90.0%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.33 M	% Received
Adopted Budget	$1.52 M	(78.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.29 M	$0.00 M	($0.01 M)	($0.01 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	$4.51 M
Net Movement	$0.01 M

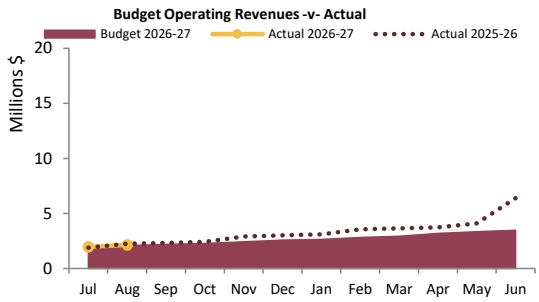
Refer to 4 - Cash Reserves

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

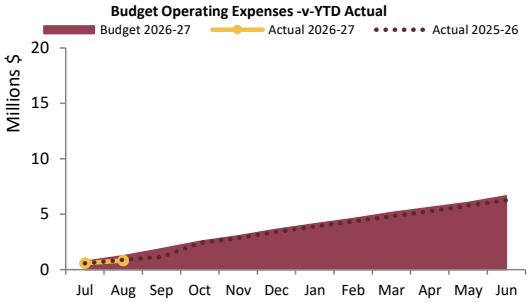
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

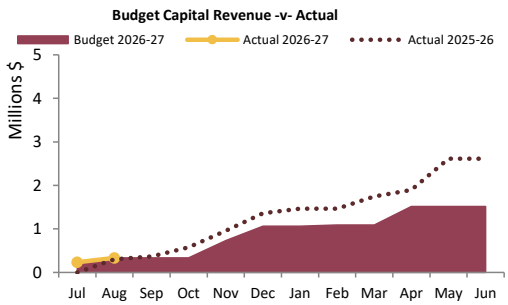


OPERATING EXPENSES

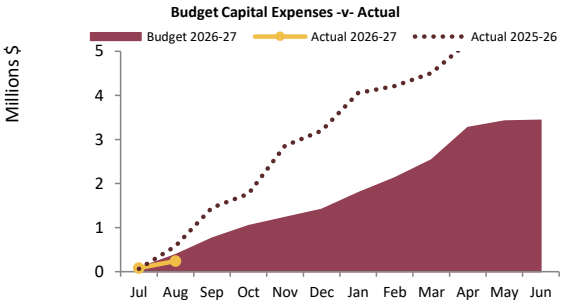


INVESTING ACTIVITIES

CAPITAL REVENUE



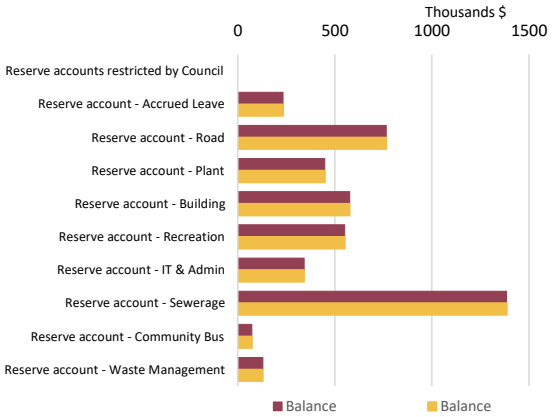
CAPITAL EXPENSES



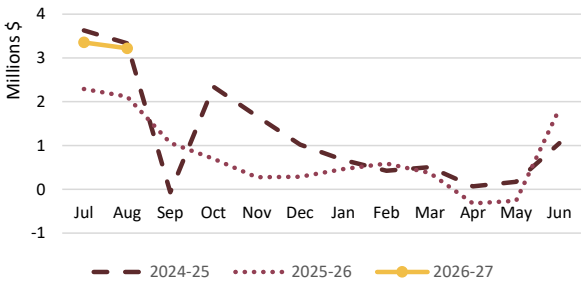
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
CBA Municipal Account	Cash and cash equivalents	144,294		144,294		CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	12,343		12,343		CBA	Variable	
CBA Savings Account (Term I	Cash and cash equivalents	2,855,056		2,855,056		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	18,800		18,800		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	37,480		37,480		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,000,000	4,000,000		CBA	5.07%	7/01/2027
Term Deposit XXX1	Financial assets at amortised cost	0	509,880	509,880		CBA	4.96%	30/09/2026
Total		**3,068,733**	**4,509,880**	**7,578,613**	**0**			
Comprising								
Cash and cash equivalents		3,068,733	0	3,068,733	0			
Financial assets at amortised cost - Term Deposits		0	4,509,880	4,509,880	0			
		3,068,733	**4,509,880**	**7,578,613**	**0**			

KEY INFORMATION

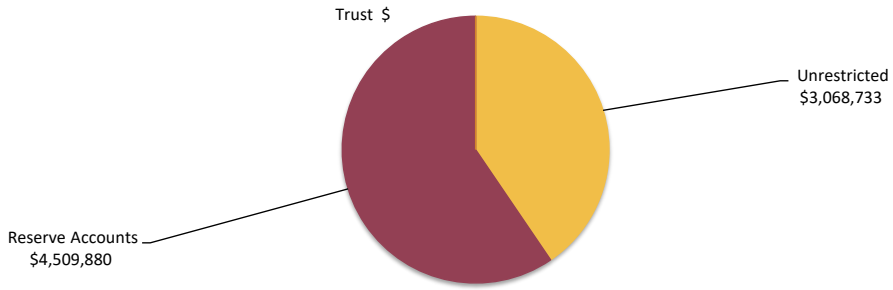
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Reserve account - Accrued Leave	233,633	10,397	0	244,030	233,633	339	0	233,972
Reserve account - Road	765,213	34,052	0	799,265	765,213	1,110	0	766,323
Reserve account - Plant	448,290	19,949	(375,496)	92,743	448,290	650	0	448,940
Reserve account - Building	576,534	125,656	(87,500)	614,690	576,537	836	0	577,373
Reserve account - Recreation	550,821	24,512	(172,000)	403,333	550,821	799	0	551,620
Reserve account - IT & Admin	341,919	15,215	(52,000)	305,134	341,919	496	0	342,415
Reserve account - Sewerage	1,384,106	156,593	0	1,540,699	1,384,106	2,008	0	1,386,114
Reserve account - Community Bus	73,111	3,253	0	76,364	73,111	106	0	73,217
Reserve account - Waste Management	129,717	5,773	0	135,490	129,717	188	0	129,905
	4,503,344	**395,400**	**(686,996)**	**4,211,748**	**4,503,347**	**6,532**	**0**	**4,509,879**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings - non-specialised	270,000	0	17,390	17,390
Plant and equipment	922,000	0	0	0
Acquisition of property, plant and equipment	**1,192,000**	**0**	**17,390**	**17,390**
Infrastructure - roads	2,035,000	371,926	214,953	(156,973)
Infrastructure - other	208,000	11,000	8,544	(2,456)
Acquisition of infrastructure	**2,243,000**	**382,926**	**223,497**	**(159,429)**
Total capital acquisitions	**3,435,000**	**382,926**	**240,887**	**(142,039)**
Capital Acquisitions Funded By:				
Capital grants and contributions	1,515,762	333,600	333,789	189
Other (disposals & C/Fwd)	450,000	0	0	0
Reserve accounts				
Reserve account - Plant	375,496	375,496	0	(375,496)
Reserve account - Building	87,500	87,500	0	(87,500)
Reserve account - Recreation	172,000	172,000	0	(172,000)
Reserve account - IT & Admin	52,000	52,000	0	(52,000)
Contribution - operations	782,242	(637,670)	(92,902)	544,768
Capital funding total	**3,435,000**	**382,926**	**240,887**	**(142,039)**

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

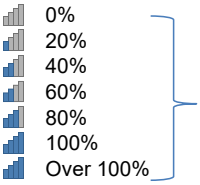
Reportable Value

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

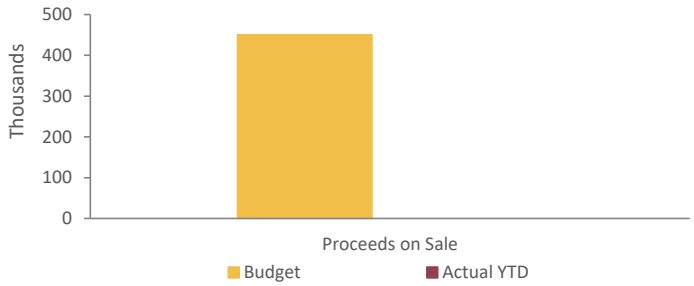


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
			$	$	$	$
	BC001	L253 Admin Office - Building (Capital)	20,000	0	0	0
	BC008	L77A ES Building - Building (Capital)	0	0	17,390	(17,390)
	BC024	L17 Drive In - Building (Capital)	190,000	0	0	0
	BC040	L9 (34) Smith St - Building (Capital)	30,000	0	0	0
	BC044	L68 (18) Smith St - Building (Capital)	30,000	0	0	0
						0
	PE0051	P005 Maintenance Ute	47,000	0	0	0
	PE0201	P020 Grader	510,000	0	0	0
	PE0551	P055 Team Leader Ute	57,000	0	0	0
	PE0581	P058 Gardener Ute	59,000	0	0	0
	PE1001	P100 CEO Vehicle	85,000	0	0	0
	PE2001	P200 WS Vehicle	70,000	0	0	0
	PE3001	P300 DCEO Vehicle	78,000	0	0	0
	PE000	Miscellaneous Plan	16,000	0	0	0
						0
	RRG006	Kulja-Kalannie Full Recon	349,000	69,800	28,230	41,570
	RRG006B	Kulja-Kalannie Full Reseal	124,000	0	0	0
	RRG140	Burakin-Wialki Full Recon	401,000	50,126	21,351	28,775
	R2R004	Koorda-Kulja Full Recon (slk 39.70-41.00)	200,000	0	11,371	(11,371)
	R2R004B	Koorda-Kulja Full Recon (slk 42.50-43.50)	220,000	0	1,803	(1,803)
	R2R004C	Koorda-Kulja Full Cement Stabilise	255,000	0	2,923	(2,923)
	R2R088	Kulja Central Clear/Reform/Sheet	90,000	90,000	63,460	26,540
	R2R009	Koorda North West Clear/Reform/Sheet	70,000	35,000	0	35,000
	RC001	Koorda-Mollerin Clear/Mulch	79,000	0	0	0
	RC011	Dukin West Clear/Reform/Sheet	90,000	0	3,053	(3,053)
	RC120	Ninghan Road Asphalt Intersection	50,000	50,000	49,147	854
	RC128	Scottsman Clear/Reform/Sheet	90,000	60,000	16,616	43,384
	RC140	Burakin-Wialki Asphalt Intersection	17,000	17,000	17,000	0
						0
	PC004	Refuse Site Waste Transfer Station	87,000	0	0	0
	PC002B	Rec Centre Playground	110,000	0	0	0
	PC10838	Volunteer Park Footpath Lighting	11,000	11,000	8,544	2,456

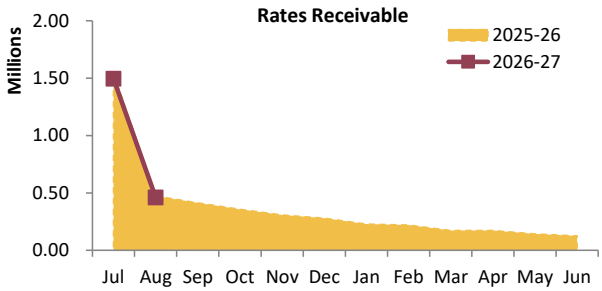
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
10990	P005 Maintenance Ute	30,000	22,000	0	(8,000)			0	0
10918	P020 Grader	0	170,000	170,000	0			0	0
11103	P055 Team Leader Ute	40,000	30,000	0	(10,000)			0	0
10989	P058 Gardener Ute	28,000	28,000	0	0			0	0
11118	P100 CEO Vehicle	62,000	75,000	13,000	0			0	0
11117	P200 WS Vehicle	55,000	55,000	0	0			0	0
11119	P300 DCEO Vehicle	73,500	70,000	0	(3,500)			0	0
		288,500	**450,000**	**183,000**	**(21,500)**	**0**	**0**	**0**	**0**



7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	$	$
Opening arrears previous year	186,709	145,895
Levied this year	1,266,722	1,343,967
Less - collections to date	(1,307,536)	(1,018,878)
Net rates collectable	**145,895**	**470,984**
% Collected	90.0%	68.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	5,445	0	3,195	1,322	9,963
Percentage	0.0%	54.7%	0.0%	32.1%	13.3%	
Balance per trial balance						
Trade receivables						9,963
Other receivables						1,346
GST receivable						23,811
Other receivables - Interest Receivable						33,120
Total receivables general outstanding						**68,240**

Amounts shown above include GST (where applicable)

KEY INFORMATION

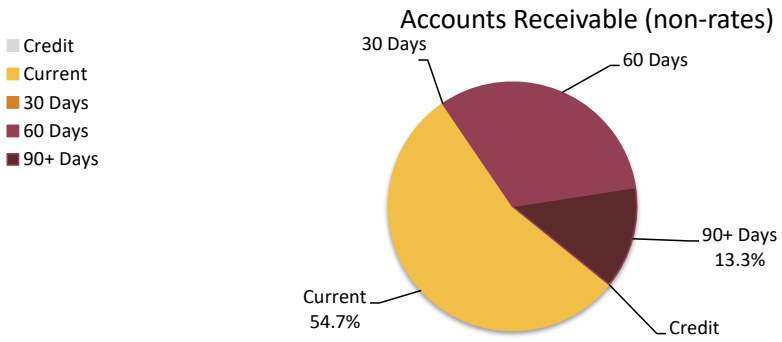
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
	$	$	$	$
Financial assets at amortised cost - term deposits	0	4,509,880		4,509,880
Inventory				
Inventories [describe]	407	39,103	(37,273)	2,237
Total other current assets	**407**	**4,548,983**	**(37,273)**	**4,512,117**

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.

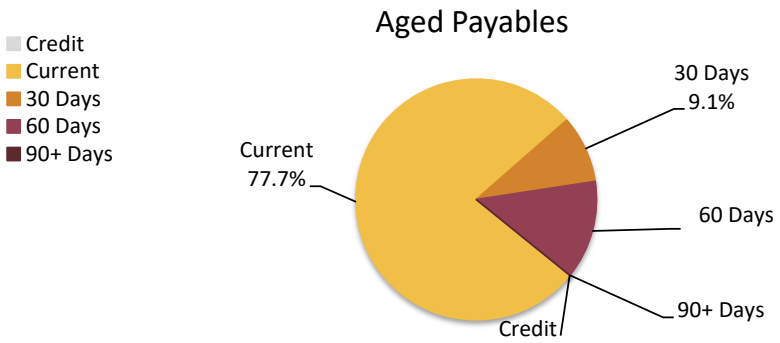
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	104,599	12,197	17,815	0	134,611
Percentage	0.0%	77.7%	9.1%	13.2%	0.0%	
Balance per trial balance						
Sundry creditors						134,611
Other payables - Dept Transport						2,343
Other payables - Prepaid Rates						9,833
Other payables - Retention and Bonds						66,890
Other payables - GST Payable						3,148
Other payables - PAYG Payables						26,792
Other payables - FBT Liabilities						(5,447)
Other payables - ESL Liabilities						11,032
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						**248,923**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2026
		$	$	$	$	$
Employee Related Provisions						
Provision for annual leave		217,508	0			217,508
Provision for long service leave		156,179	0			156,179
Total Provisions		373,687	0	0	0	373,687
Total other current liabilities		**373,687**	**0**	**0**	**0**	**373,687**

Amounts shown above include GST (where applicable)

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

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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2026	Current Liability 31 Aug 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Financial Assistance Grant - General				0		263,745	65,936	95,153
Financial Assistance Grant - Roads				0		84,362	21,091	33,074
DFES Bush Fire Brigade Operating Grant				0		21,790	5,448	5,448
State Library of WA - Library Grant				0		3,000	0	0
Advocare - Seniors Week Grant (Seniors Luncheon)				0		1,100	0	0
Main Roads WA - Direct Grant Allocation				0		248,178	248,178	248,178
Fuel Tax Credit Scheme				0		20,400	3,400	5,306
	0	**0**	**0**	**0**	**0**	**642,575**	**344,052**	**387,158**

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2026	Current Liability 31 Aug 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Lotterywest ($100k Drive In Upgrade, $33k Playground)				0		133,000	0	0
Main Roads - Regional Road Group Program				0		584,000	233,600	233,789
Roads to Recovery				0		706,000	100,000	100,000
Wheatbelt Secondary Freight Network				0		42,762	0	0
	0	**0**	**0**	**0**	**0**	**1,465,762**	**333,600**	**333,789**
Capital contributions								
Contribution from Koorda CRC - Drive In Project				0		50,000	0	0
	0	**0**	**0**	**0**	**0**	**50,000**	**0**	**0**
TOTALS	**0**	**0**	**0**	**0**	**0**	**1,515,762**	**333,600**	**333,789**

11.2. List of Accounts Paid

Corporate and Community	
Date	10 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	Lana Foote, Deputy Chief Executive Officer
Legislation	*Local Government Act 1995;* *Local Government (Financial Management) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	List of Accounts Paid

Background:
This item presents the List of Accounts Paid, paid under delegated authority, for the period 12 August 2026 to 08 September 2026.

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 delegated 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.

CONFIRMED

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 2026/2027 Budget.

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 090926

Moved Cr BH Moore **Seconded Cr NJ Chandler**

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

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

For the period 12 August 2026 to 08 September 2026.

Municipal Voucher V111 to V170 **Totalling $ 463,613.90**
Purchase Card Transactions (V120 & V156) **Totalling $ 10,575.29**
Total $ 474,189.19

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

Monthly Report - List of Accounts Paid
Submitted to Council 16 September 2026

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V111 to V170 and direct bank transactions totalling $474,189.19 submitted to each member of the Council, on Wednesday the 16 September 2026, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Zac Donovan
Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V111	12/08/2026	Shire of Koorda	Employee Wages	$ 52,226.78
V112	12/08/2026	Beam Superannuation	Employee Superannuation Payment	$ 11,494.06
V113	13/08/2026	Agwest Machinery	Consumables	$ 53.99
V114	13/08/2026	AMPAC Debt Recovery	Debt Recovery Costs	$ 2,956.89
V115	13/08/2026	Asset Valuation Advisory	Consultancy Services	$ 495.00
V116	13/08/2026	CSSTech	Monthly Operating Charges	$ 176.33
V117	13/08/2026	E & MJ Rosher PL	Plant Parts	$ 2,273.28
V118	13/08/2026	G Thorpe Enterprises	Contract Maintenance	$ 4,251.75
V119	13/08/2026	Koorda Ag Parts	Various Repairs & Maintenance Consumables	$ 24,405.70
V120	13/08/2026	Koorda GSFS	Bulk Diesel, Oil & Admin Cards (See Below)	$ 28,594.55
V121	13/08/2026	LGISWA	EAP for Employees & Volunteers	$ 2,419.15
V122	13/08/2026	Petchell Mechanical	Plant Repairs & Servicing	$ 904.08
V123	13/08/2026	Rural Paving & Landscape	Pavers	$ 5,817.35
V124	13/08/2026	SD Mechanical Solutions PL	Plant Servicing	$ 6,598.26
V125	13/08/2026	Synergy	Electricity Account	$ 2,259.83
V126	13/08/2026	Talbot Walsh	Freight	$ 55.00
V127	13/08/2026	WA Contract Ranger Services	Ranger Services	$ 693.00
V128	13/08/2026	WALGA	Subscriptions & Training	$ 26,728.87
V129	21/08/2026	Avon Waste	Bulk Waste Collection	$ 5,772.93
V130	21/08/2026	Central Wheatbelt Plumbing & Contracting	Plumbing Works	$ 1,497.32
V131	21/08/2026	Hersey's Safety	PPE Consumables	$ 2,199.99
V132	21/08/2026	KTY Electrical Services	Repairs & Maintenance	$ 693.00
V133	21/08/2026	Marty Grant Bulldozing	Road Construction Material	$ 39,600.00
V134	21/08/2026	Northam Districts Glass PL	Window Replacement	$ 790.00
V135	21/08/2026	Officeworks LTD	Stationery	$ 138.40
V136	21/08/2026	RBC Rural	Meterplan Charge	$ 388.10
V137	21/08/2026	Shire of Wongan Ballidu	Medical Services	$ 10,083.34
V138	21/08/2026	Stirling Asphalt	Road Construction Material	$ 72,761.15
V139	21/08/2026	Supagas PL	Rental Charge	$ 495.00
V140	21/08/2026	Synergy	Electricity Account	$ 1,933.84
V141	21/08/2026	Telstra Corp LTD	Phone Account	$ 0.28
V142	21/08/2026	Wallis Computer Solutions	IT Services	$ 260.21
V143	21/08/2026	Wongan Hills Hardware	Consumables	$ 129.00
V144	26/08/2026	Shire of Koorda	Employee Wages	$ 53,647.44
V145	26/08/2026	Beam Superannuation	Employee Superannuation Payment	$ 11,820.25
V146	28/08/2026	G Thorpe Enterprises	Contract Maintenance	$ 379.12
V147	28/08/2026	Gups Mobile Welding	Building Repairs	$ 276.00
V148	28/08/2026	Harcher Wheatbelt	Consumables	$ 162.90
V149	28/08/2026	Hydra Storm	Storm Pipes	$ 13,822.60
V150	28/08/2026	KTY Electrical	Repairs & Maintenance	$ 3,456.15
V151	28/08/2026	Team Global Express	Freight	$ 101.46
V152	28/08/2026	Telstra Corp LTD	Bulk Accounts	$ 668.89
V153	28/08/2026	WA Contract Ranger Services	Ranger Services	$ 635.25

V154	28/08/2026	WALGA	Training & Conference Registration	$	5,781.60
V155	28/08/2026	Koorda Hotel (Whisper Corp)	Quarterly Lunch	$	225.00
V156	31/08/2026	Credit Card	See Below	$	9,795.99
V157	4/09/2026	Agristock WA PL	Consumables	$	378.50
V158	4/09/2026	BOC Limited	Container Service	$	124.46
V159	4/09/2026	Eric Anderson Central Carpet Cleaning	Carpet Cleaning	$	275.00
V160	4/09/2026	G Thorpe Enterprises	L09 Smith Maintenance	$	5,420.75
V161	4/09/2026	Harcher Wheatbelt	Consumables	$	777.25
V162	4/09/2026	Koorda GSFS	Bulk Diesel, Oil & Admin Cards (See Below)	$	35,436.82
V163	4/09/2026	LG Best Practices PL	Consultancy Services	$	264.00
V164	4/09/2026	Linfox Armaguard	Delivery Charge	$	329.45
V165	4/09/2026	Northam Carpet Court	Blinds	$	12,000.00
V166	4/09/2026	Officeworks LTD	IT Equipment & Stationery	$	1,346.37
V167	4/09/2026	Reward Hospitality	Consumables	$	328.88
V168	4/09/2026	Shire of Chittering	Building Services	$	999.90
V169	4/09/2026	State Library of WA	Library Services	$	10.30
V170	4/09/2026	Synergy	Electricity Account	$	6,578.43
			GRAND TOTAL	**$**	**474,189.19**
Great Southern Fuel Supplies					
V120	5/07/2026	DCEO Card	P300 Fuel Purchase	$	154.29
	10/07/2026	DCEO Card	P300 Fuel Purchase	$	163.99
	10/07/2026	CEO Card	P100 Fuel Purchase	$	216.60
	24/07/2026	CEO Card	P100 Fuel Purchase	$	244.42
				$	779.30
Credit Card					
V156	27/07/2026	Ink Station	Printer Ink	$	299.70
	31/07/2026	Accor Tribe Perth	Accommodation	$	2,060.00
	3/08/2026	Crisp Wireless	Internet Accounts	$	852.90
	5/08/2026	Joondalup Resort	Accommodation	$	954.00
	6/08/2026	Satellite Phone Sales	Satellite Phone Account	$	100.00
	10/08/2026	Joondalup Resort	Accommodation	$	44.30
	10/08/2026	Joondalup Resort	Accommodation	$	100.00
	11/08/2026	WALGA	Registration	$	762.30
	19/08/2026	The West Australian	The West Subscription	$	32.00
	19/08/2026	The Parmelia Hilton Perth	Accommodation	$	4,384.29
	20/08/2026	Koorda Meats & Moore	Catering	$	127.50
	26/08/2026	Primivo (First Aid Kits Aus)	Radio/Torch	$	79.00
				$	9,795.99

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Rates Recovery Auction Results

Governance and Compliance	
Date	13 September 2026
Location	Shire of Koorda
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.3*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐ Legislative Requirement ☐Information
Attachments	Nil

Background:
On Saturday 12 September the Shire of Koorda exercised its power, under Section 6.56 of the Local Government Act, and commissioned to be sold by auction properties at 40 Greenham and 27 and 51 Smith Streets to recover rates and costs which have been overdue in excess of three years.

The debt recovery process that led to the seizure and sale of the three properties commenced with approval by Council at the Ordinary Council Meeting of 16 April 2025. Being unsuccessful in recovering the amounts owed, the Shire requested Council approve the sale of the properties, which was endorsed at the Ordinary Council Meeting of 18 February 2026. All decisions by Council have been by absolute majority.

The purpose of this item is to update Council on the auction outcomes and the overall result of the rates recovery program now that the last of the long-term debtors has been resolved.

Comment:
The three successful auctions on 12 September realised a combined $244,000 which, combined with rental income, will resolve the $133,927.19 owed to the Shire in overdue rates and charges, interest and costs of recovery including selling and transfer fees and any additional legal fees.

In respect to 51 Smith Street, the auction realised $122,000 which will readily cover the $47,213.57 owed to the Shire and similarly with 27 Smith Street the $78,000 sale price is well in excess of the $40,675.51 owed to the Shire.

In respect to 40 Greenham St, the auction realised $44,000 which is $2,038.11 less than the $46,038.11 owed to the Shire, however in the intervening period between the Shire taking possession of the property and eviction ahead of the auction, the Shire received $2,200 in rent and so will not be in arrears.

There may be additional legal costs yet incurred by the Shire for 27 and 51 Smith Street due to payment complications regarding the Bankruptcy Trustee who is required to be advised in respect to a co-owner of one of the properties and concerning an associated guarantor provision over the other property.

However, despite some matters to be resolved, the surplus in the sales prices to the existing obligations to the Shire for both 27 and 51 Smith Street is of a significant quantum to meet additional legal costs

CONFIRMED

anticipated to be no more than $5,000 per property. As part of the Shire's costs in undertaking the process, these are prioritised for payment under Schedule 6.2 of the Local Government Act 1995.

Following the distribution of funds to the Shire's selling and recovery costs, the Local Government Act 1995 next gives priority to recovery of the Shire's rates and interest on a pro rata basis with any State or Federal government encumbrances (of which there are nil for any of the three properties).

Next funds are allocated to the discharge of any mortgages (which exist on two of the properties) with any funds then remaining to be allocated to the original owners. For the three properties auctioned on 12 September it is not anticipated any significant amount will remain after discharge of mortgages.

As mentioned, on settlement of the three properties on 9 October, the Shire will realise the entire $131,937 owed in outstanding rates and charges and the costs of undertaking the rates recovery process and for any additional legal fees to be incurred for 27 and 51 Smith Streets.

The return from the three auctions on 12 September is in addition to $39,176 recovered by settlement of debts by the owners of 33 Smith Street and 383 Henning Road, which were also endorsed by Council for debt recovery at the 18 February OCM, and the $50,626 recovered by the Shire in previous sales of 1 Allenby Street and 23 Smith Street, for the non-payment of rates, on 4 October 2025.

The recent auctions now conclude action by the Shire on properties that are subject to seizure and sale under sections 6.64 and 6.68 of the Act, as at this point in time. In redressing the seven properties with excessive long-tern debts the Shire has recovered in total $223,729.

Consultation:
Brett Molony, Director, Palisade Corporate Law
Kristyn Harrap, Finance and Payroll Officer

Statutory Implications:
Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.3

Policy Implications:
F- Debt Recovery V1.0

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.3 Maintain Strong Financial Sustainability

Risk Implications:

Risk Profiling Theme	Possible poor community perception of Shire
Risk Category	Reputational
Risk Description	Parts of the community may disagree with the debt recovery and eviction process and take a poor view of the Shire.
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Structured debt recovery program that supports residents who pay rates
Action (Treatment)	Statutory process and management controls
Risk Rating (after treatment)	Effective

Financial Implications:
Shire will recover all outstanding monies owed and incurred by the process, currently estimated at a combined $131,937.19

CONFIRMED

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 100926

Moved Cr GW Greaves **Seconded Cr NJ Chandler**

That Council receive the update on the 12 September auctions to recover outstanding rates and the overall outcome of the debt recovery program.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

CONFIRMED

12.2. Corporate Business Plan 2026-2030

Governance and Compliance	
Date	14 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995 section 5.56 (1)* *Local Government (Administration) Regulations 1996 Reg.19DA*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	DRAFT Shire of Koorda – Corporate Business Plan 2026-2030

Background:

As per the Local Government Act 1995 (sect. 5.56) and supporting regulations local governments need to "plan for the future of the district," including the development of a Strategic Community Plan and Corporate Business Plan as part of the State's Integrated Planning and Reporting Framework.

At the Ordinary Council Meeting of 19 August 2026, Council endorsed the Strategic Community Plan from which the Corporate Business Plan supports through actions to enact the underlying community strategies. As such, and in line with the Regulation 19DA of the Local Government (Administration) Regulations 1996, the Shire is required to have a Corporate Business Plan covering at least four years.

The Corporate Business Plan is required to:

- Set out the priorities of the local government for the period covered by the Plan;
- Give effect to the strategies and priorities identified in the Strategic Community Plan;
- Identify the resources, including financial, asset and workforce requirements, necessary to achieve those priorities;
- Be integrated with the Shire's long-term financial planning, asset management planning and workforce planning;
- Be reviewed annually; and
- Be adopted by an Absolute Majority of Council.

The purpose of this item is to present Council with a draft plan to endorse or amend to serve as the Shire's Corporate Business Plan for the period 2026 to 2030.

Comment:

As identified as part of the 2026 Regulation 17 review process, and to align with the Integrated Planning and Reporting Framework, the Shire's former Integrated Strategic Plan has been separated into two standalone documents in the Strategic Community Plan and the Corporate Business Plan.

The Corporate Business Plan has been developed to provide the organisational and operational framework for the delivery of the priorities, strategies and objectives contained within the Shire of Koorda Strategic Community Plan 2026–2036 which was developed through consultation with the community via a survey, presentations and workshops and with Council workshop contributions.

While the Strategic Community Plan establishes the long-term vision, aspirations and objectives of the Koorda community, the Corporate Business Plan identifies 106 actions and initiatives the Shire intends to undertake to progress those strategic outcomes.

CONFIRMED

The Corporate Business Plan provides a clear link between the Strategic Community Plan and the Shire's other key planning and resource documents, including the Long-Term Financial Plan, Asset Management Plans, Workforce Plan and annual budget.

The Strategic Community Plan 2026-2036 is based around five pillars – Community, Economy, Environment, Organisation and Future. For each of these strategic pillars, the Corporate Business Plan identifies specific actions proposed to be undertaken by the Shire over the life of the Plan.

The Corporate Business Plan is intended to be a practical and adaptable document that guides the Shire's organisational priorities and resource allocation. It will be reviewed annually to reflect completed actions, changes in priorities, emerging opportunities and risks, financial capacity and other matters affecting the Shire's ability to deliver the outcomes identified by the community.

The adoption of the Corporate Business Plan will complete the separation of the previous Koorda Integrated Strategic Plan into two standalone documents and establish the framework for the Shire's ongoing integrated planning and reporting processes.

Consultation:
Community Survey & Workshops
Shire of Koorda Elected Members
Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Kim Storer, Manager, Koorda Community Resource Centre

Statutory Implications:
Local Government Act 1995 section 5.56 (1)
Local Government (Administration) Regulations 1996 section 19DA

Policy Implications:
Nil

Strategic Implications:
Actions to support all strategies contained within the Shire of Koorda Strategic Community Plan 2026-2036

Risk Implications:

Risk Profiling Theme	Failure to have statutory requirements of a Corporate Business Plan and Strategic Community Plan
Risk Category	Compliance
Risk Description	Non-compliance of Local Government regulations
Consequence Rating	Moderate (3)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Scheduled reviews
Action (Treatment)	Undertake annual and periodic reviews
Risk Rating (after treatment)	Adequate

Financial Implications:
The timing of the implementation of each of the 106 Corporate Business Plan actions is set out in the Corporate Business Plan 2026-2030 and should be a point of reference in budget development for those actions requiring additional funding

CONFIRMED

Voting Requirements: ☐Simple Majority ☒Absolute Majority

Officer Recommendation
Resolution 110926

Moved Cr GL Boyne **Seconded Cr GW Greaves**

That Council:

1. Receives the draft Shire of Koorda Corporate Business Plan 2026-2030 as presented.

2. Notes that the Strategic Community Plan has been prepared in accordance with Section 5.56 of the *Local Government Act 1995* and Regulation 19DA of the *Local Government (Administration) Regulations 1996*.

3. Adopts the Shire of Koorda Corporate Business Plan 2026-2030 by Absolute Majority.

CARRIED BY ABSOLUTE MAJORITY: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

CONFIRM

12.3. Workforce Plan 2026-2030

Governance and Compliance	
Date	15 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government (Administration) Regulations 1996 Reg.19DA(3)(c)*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☐Legislative Requirement ☒Information
Attachments	DRAFT Shire of Koorda – Workforce Plan 2026

Background:

While development of a Workforce Plan is not specified in the Local Government Act 1995, a requirement of a Corporate Business Plan - as per Local Government (Administration) Regulations 1996 Reg.19DA(3)(c) – is to "develop and integrate matters relating to… workforce planning".

As such with the endorsement by Council of the Shire of Koorda Strategic Community Plan 2026-36 at the Ordinary Council Meeting of 19 August 2026 and the provision of the draft Corporate Business Plan 2026-2030, a supporting Workforce Plan 2026 has been developed and is attached.

The purpose of this item is to present Council with the draft Shire of Koorda Workforce Plan 2026-2030 as aligned with strategic intent of the Shire of Koorda Strategic Community Plan 2026-2026 and the draft Corporate Business Plan 2026-2030 as proposed elsewhere in this agenda.

Comment:

The Workforce Plan 2026–2030 has been developed to provide a framework for ensuring the Shire of Koorda has the workforce capability and capacity required to deliver the priorities and actions identified in the draft Corporate Business Plan 2026-30.

Should Council elect to make changes or amendments to the draft Corporate Business Plan 2026-2030, in considering the document as presented elsewhere in the agenda, then it is likely changes will need to flow to the Workforce Plan 2026-2036 as attached with this item.

While Council does not have a statutory role in endorsing the Workforce Plan, it still needs to have visibility as to ensure the proposed actions are within budget parameters and would be expected to support the delivery of the Strategic Community Plan and Corporate Business Plan.

The draft Shire of Koorda Workforce Plan has been developed in concert with the draft Corporate Business Plan and in consultation with staff, including an all-staff survey in May 2025. That survey identified positives in the team culture and flexibility in the workplace along with a sense of satisfaction in contributing to the community. Areas raised by staff for improvement included better communication from the leadership team, training and development and additional resourcing.

As such in developing the Workforce Plan a number of workforce challenges have been identified, including:

- Recruitment and retention of suitably qualified staff in a regional location.
- An ageing workforce and associated succession planning risks.
- Increasing legislative, governance and compliance obligations.
- Rising community expectations for service delivery and engagement.

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- Regional and sector-wide skills shortages.
- Reliance on volunteers and community partnerships to support local outcomes.
- Increasing cost pressures and ongoing cost shifting from State and Federal Governments.
- Maintaining organisational capacity, capability and resilience within a small local government environment.
- Competition for skilled employees from larger local governments, government agencies and private industry.
- The need to continue developing leadership capability and organisational knowledge to support future succession requirements.

These insights along with analysis of key demographics with the workforce contribute to the four key workplace objectives underpinning the draft Workforce Plan 2026-2030 of:

1. Attracting and selecting the right people.
2. Developing a flexible, innovative and capable workforce.
3. Retaining and engaging valued employees.
4. Developing a strategic workforce for improved organisational performance.

As per the table below and as detailed in the attached draft Workforce Plan 2026-2030 these objectives each have assigned multiple actions.

OBJECTIVE	Action 1	Action 2	Action 3	Action 4	Action 5
Attracting and selecting the right people	Promote Koorda lifestyle, community and employment opportunities	Advocate for workforce housing initiatives	Maintain contemporary recruitment practices	Establish traineeship pathways	Partner with schools, TAFEs and regional providers
Developing a flexible, innovative and capable workforce	Annual training and development plans	Asset management capability development	Digital capability and systems training	Cross-skilling and workforce flexibility initiatives	Leadership development opportunities
Retaining and engaging valued employees	Flexible work arrangements maintained	Staff wellbeing initiatives implemented	Recognition program implemented	Career development discussions completed	Improve internal communication and collaboration
Developing a strategic workforce for improved organisational performance	Succession plans developed for critical roles	Workforce planning integrated with budgeting and business planning	Maintain contemporary HR policies and procedures	Expand regional workforce partnerships	Review organisational structure periodically

As detailed in the Workforce Plan 2026-2036, success measures are detailed for each of the 20 actions listed previously that are considered required to achieve the four key objectives and support the implementation of the draft Corporate Business Plan 2026-2030.

The Workforce Plan is intended to be a practical and adaptable supporting document. It is proposed to be reviewed annually and aligned with the annual review of the Corporate Business Plan to ensure that workforce priorities continue to reflect the Shire strategy and available resources.

CONFIRMED

Consultation:
Staff survey and team discussions
Lana Foote, Chief Executive Officer
Darren West, Works Supervisor

Statutory Implications:
Local Government (Administration) Regulations 1996 section 19DA(3)(c)

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 Strengthen engagement, transparency and trust
4.2 Deliver infrastructure and services efficiently

Risk Implications:

Risk Profiling Theme	Failure to implement Workforce Plan options
Risk Category	Reputational
Risk Description	Staff may disengage as employees if in having provided input for the development of the Plan it is not adequately implemented
Consequence Rating	Moderate (3)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Scheduled reviews
Action (Treatment)	Annual and quarterly reviews
Risk Rating (after treatment)	Adequate

Financial Implications:
Much of the Workforce Plan 2026-2026 can be implemented with existing resources. Should actions require additional funding beyond budget allocations, business case will be presented to Council.

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 120926

Moved Cr KA Fuchsbichler **Seconded Cr GW Greaves**

That Council receives the draft Shire of Koorda Workforce Plan 2026-2030 as presented.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

CONFIRMED

13. OFFICER'S REPORTS – WORKS & ASSETS

5.24pm – SUSPEND STANDING ORDERS
Resolution 130926

Moved Cr GW Greaves **Seconded Cr BH Moore**

That standing orders be suspended at 5.24pm to discuss item 13.1 MRWA HVS Koorda-Dowerin Road.

CARRIED 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

5.31pm – RESUME STANDING ORDERS
Resolution 140926

Moved Cr BH Moore **Seconded Cr NJ Chandler**

That standing orders be resumed at 5.31pm as per the attendance register.

CARRIED 6/1
For: Cr JM Stratford, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore
Against: Cr GW Greaves

13.1. MRWA HVS Koorda-Dowerin Road

Works and Assets	
Date	2 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Road Traffic Act 1974; Road Traffic (Vehicle) Regulations 2014*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	Email from Main Roads HVS Route Assessment 1 Sept 2026

Background:
As pre-empted at the Ordinary Council Meeting of 19 August, Main Roads WA Heavy Vehicle Services have requested a response from the Shire for an application to change a section of the Koorda-Dowerin Road to Restricted Access Vehicle category 6 which would make the to make the status consistent along the length of the road within the Shire.

Currently the Koorda-Dowerin Road has RAV6 status from the Koorda townsite to a mid-point before the Shire of Dowerin border where it reverts to RAV4. A previous application to MRWA HVS requested

roads within Dowerin to be RAV6 which, if allocated to the Shire of Dowerin section of the Koorda-Dowerin Road, would create a gap at the border for the RAV4 section on the Koorda side.

The MRWA HVS request is brought to Council as per the OCM resolution 17 April 2029 requiring that any application beyond RAV 4 is to be referred to Council for consideration. It should be noted that while Council is invited to provide comment the legislation provides authority for the Commissioner of Main Roads to approve road access to RAVs and does not provide authority for Local Governments.

The purpose of the item is therefore to provide Council the opportunity to provide comment to be considered by MRWA HVS in determining the application.

Comment:
Council will recall, last month MRWA HVS forwarded an application to the Shire from Thortek WA Pty Ltd which included a request for "all roads located in the Shire of Dowerin" to be RAV 6 to facilitate 150 movements per annum to transport of 6,000 tonnes of liquid fertilizer.

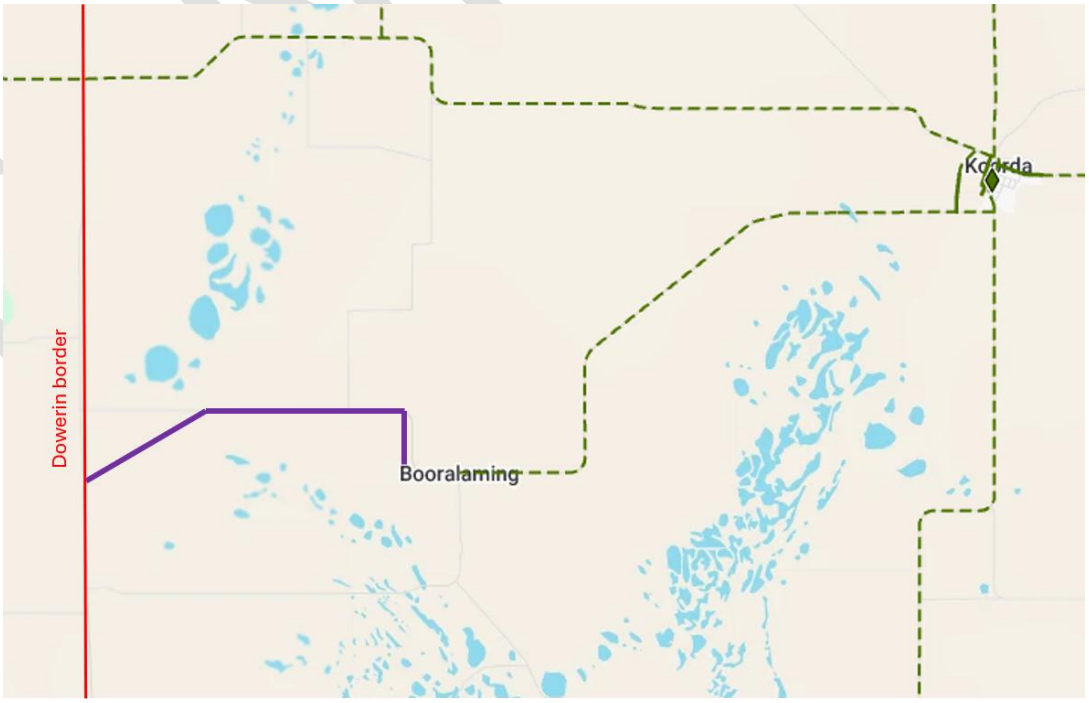
MRWA HVS later withdrew the request of the Shire of Koorda when asked why the Shire of Koorda had been requested to comment on an application which did not identify any roads within the Shire.

The latest request from MRWA HVS on 1 September (attached) mentions having received an application to deliver to a property on Aldred Road, however unlike the previous request in August a copy of the application was not attached with the request.

On request by the Shire, MRWA HVS provided an additional email including a scanned document from the applicant (Thortek WA) identifying the relevant section on the Koorda-Dowerin Road and the department had "confirmed with the applicant via phone" that they require access to Aldred Road.

The email from MRWA HVS also requested a response from the Shire within four weeks, which would not be facilitated by the September OCM being moved to later in the month. The Shire consequently also advised MRWA HVS that the Shire would provide comment on 20 September which was accepted.

As presented with the item at the August OCM, the following graphic shows (in purple) the section of the Koorda-Dowerin Road currently RAV 4 that is the subject of the request for RAV6 status.



In addition, and as reported at the August OCM, the Shire Works Supervisor believes the road could support a change to RAV 6 however cautions that there would likely be significantly more traffic as a

completed RAV6 route than as currently only part of the section. The request does not change the Accredited Mass Management Scheme from the existing AMMS level 1.

Consultation:
Darren West, Works Supervisor
Main Roads WA Heavy Vehicle Services

Statutory Implications:
The Road Traffic (Vehicles) Act 2012 provides authority for the Commissioner of Main Roads to approve RAV status and access.
The Land Administration Act 1997 Section 55 and Local Government Act 1995 Section 3.53(2) provides the Shire management responsibility for local roads.

Policy Implications:
The resolution of April 2019 was for all requests exceeding RAV4 to be considered by Council.

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.2 Deliver infrastructure and services efficiently
4.3 Maintain strong financial sustainability

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
Risk Rating (after treatment)	Adequate

Financial Implications:
Nil additional

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 150926

Moved Cr GL Boyne **Seconded Cr NJ Chandler**

That Council support the application for Restricted Access Vehicle category 6 on the Koorda-Dowerin Road to be extended from Koorda to the border with the Shire of Dowerin.

CARRIED: 6/1
For: Cr JM Stratford, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore
Against: Cr GW Greaves

CONFIRMED

5.33pm – SUSPEND STANDING ORDERS
Resolution 160926

Moved Cr KA Fuchsbichler **Seconded Cr GL Boyne**

That standing orders be suspended at 5.33pm to discuss item 13.2 MRWA HVS Cadoux-Koorda Road.

CARRIED 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

5.43pm – RESUME STANDING ORDERS
Resolution 170926

Moved Cr BH Moore **Seconded Cr KA Fuchsbichler**

That standing orders be resumed at 5.43pm as per the attendance register.

CARRIED 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

13.2. MRWA HVS Cadoux-Koorda Road

Works and Assets	
Date	15 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Road Traffic Act 1974; Road Traffic (Vehicle) Regulations 2014*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	Email from Main Roads HVS Route Assessment 15 Sept 2026 Application Road Trains Australia Pty Ltd

Background:
Main Roads WA Heavy Vehicle Services has requested comment from the Shire of Koorda on an application for the section of Cadoux-Koorda Road from the Shire border at Booralaming-Kulja Rd to Felgate Road to be uncreased to RAV7 (currently RAV6).

In the application, Road Trains Australia Pty Ltd identifies that the request in change of status is to enable two movements per week to transport approximately 12,000 tonnes of chemical and fuel per annum from Coogee Chemicals to Kalgoorlie. That is, the activity has no benefit to local industry.

The Application is brought to Council as per the OCM resolution 17 April 2029 requiring that any application beyond RAV4 is to be referred to Council for consideration.

The purpose of the item is therefore to provide Council the opportunity to provide comment to be considered by MRWA HVS in determining the application.

Comment:
MRWA HVS has said (as per the attached email) that it understands there is previous history relating to Cadoux-Koorda Road, specifically concerning the reinstatement of RAV access from RAV7 to RAV6 and has gone to lengths to request that the Shire be specific and detailed in its response.

Details of the application are detailed in the following and the attached submission by Road Trains Australia Pty Ltd.

Dimension Requirements					
Road No.	**Road Name**	**From Location (SLK)**	**To Location (SLK)**	**Current Network**	**Requested Network**
4110002	Cadoux - Koorda Rd	Koorda - Wongan Hills Rd (0.00)	Felgate Rd (21.23)	• Tandem Drive Network 6 • Tri Drive Network 2 • PBS Tandem Drive Network 2B	• Tandem Drive Network 7
Mass Requirements					
Road No.	**Road Name**	**From Location (SLK)**	**To Location (SLK)**	**Current Mass Level**	**Requested Mass Level**
4110002	Cadoux - Koorda Rd	Koorda - Wongan Hills Rd	Felgate Rd (21.23)	AMMS Level 1 (No change)	AMMS Level 1 (No change)

In requesting information from Council as to its position, MRWA HVS has requested the Shire provide:

1. Estimated traffic volumes for the relevant road; and
2. Any comments relating to road construction and/or ongoing maintenance, planning conflicts, community amenity, development issues or other matters that may be impacted by adding the road to the requested RAV network.

In reviewing the application, the Shire of Koorda Works Supervisor Darren West does not believe the section detailed by MRWA HVS can sustain the increased impact that would come with effectively opening the Cadoux-Koorda Road to all east-west RAV7 traffic.

As outlined by Mr West, MRWA already has a designated RAV7 route for operators transporting between the metropolitan area and Kalgoorlie, and beyond, but that operators would rather circumvent that route as it requires reducing trailers between Northam and the metropolitan area.

Mr West also spoke with a works representative at the Shire of Wongan-Ballidu who claimed that MRWA HVS had done an assessment “roughly 12 months ago” following a similar application and that it was rejected due to a lack of stacking distance west-bound at the Cadoux railway crossing.

In its email to the Shire, MRWA HVS has advised that it will undertake its own onsite assessment and consider safety matters in accordance with its Standard Restricted Access Vehicle (RAV) Route Assessment Guidelines and Guidelines for Approving RAV Access.

The Shire has been requested to provide its response within four weeks of receipt of the request on 14 September 2026 which provides a response timeframe to approximately 12 October 2026.

MRWA HVS has advised that it will conduct its own onsite assessment and consider the safety aspects of the application as part of its Route Assessment Process and proposes that any response from the Shire should consider:

- the current condition and construction standard of Cadoux-Koorda Road;
- the ability of the road to accommodate the proposed RAV 7 configuration;
- the anticipated frequency of approximately two movements per week;
- potential additional pavement deterioration and maintenance requirements;
- impacts on existing local road users and community amenity;
- any known development, planning or land-use conflicts;

- the benefits of facilitating an efficient freight route through the district; and
- whether any additional conditions, restrictions or monitoring should be considered by MRWA HVS.

The Shire of Koorda Works Supervisor will attend the OCM of 29 September to speak to the item and answer any questions of Council.

Consultation:
Darren West, Works Supervisor
Main Roads WA Heavy Vehicle Services

Statutory Implications:
The Road Traffic (Vehicles) Act 2012 provides authority for the Commissioner of Main Roads to approve RAV status and access.
The Land Administration Act 1997 Section 55 and Local Government Act 1995 Section 3.53(2) provides the Shire management responsibility for local roads.

Policy Implications:
The resolution of April 2019 was for all requests exceeding RAV4 to be considered by Council.

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.2 Deliver infrastructure and services efficiently
4.3 Maintain strong financial sustainability

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
Risk Rating (after treatment)	Adequate

Financial Implications:
Nil additional

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Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 180926

Moved Cr KA Fuchsbichler **Seconded Cr JM Stratford**

Council instruct the CEO to request the Works Supervisor to respond in a timely manner to the request of MRWA HVS advising that by resolution Council opposes the change in status to RAV7 for the Cadoux-Koorda Road on the grounds of:
1. Anticipated increased and unsustainable damage to the road surface.
2. The proponent has available an existing RAV7 designated route to Kalgoorlie.
3. The proponent's activities offer no benefit to the ratepayers of the Shire of Koorda.
4. The application is an attempt to avert using the appropriate route established by MRWA.
5. Approving the application will enable all east-west transport to use the route.
6. Approving the route will result in RAV7 vehicles traversing through built up residential areas.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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During Council discussion of the agenda item 13.3 2026-2027 Works Program Update, Cr GW Greaves declared an Indirect Financial Interest and left the chambers. It was during discussion that the name of a new supplier (not named in the agenda item) was revealed and Cr Greaves immediately declared a family relationship and withdrew from the chamber.

5.49pm – Cr GW Greaves withdrew from Chambers

13.3. 2026-2027 Works Program Update

Works and Assets	
Date	24 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As Above
Legislation	*Local Government Act 1995* *Local Government (Financial Management Regulations) 1996*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐Legislative Requirement ☒Information
Attachments	SOKD Roadworks Program 2026-27 Revised Grants Commission – SOKD Update

Background:
At the time of setting the Shire of Koorda Works program for the 2026-2027 financial year the middle east conflict that caused a spike in global oil prices had been underway for almost three months and bringing uncertainty as to the eventual impact on costs of key roadworks components.

Consequently, the 20 May Ordinary Meeting of Council, in considering the proposed roadworks program, agreed a prudent contingency to revisit the situation after the first quarter of the financial period and hold an additional Works Committee meeting in September.

At that time, it was assumed that after the passage of four months, the situation in the middle east would have greater clarity and the Shire would be better able to establish the budget impact on associated consumables such as fuel and bitumen.

Unfortunately, the conflict in the middle east continues with no expectation of a resolution in the near term which has resulted in no clearer position for the Shire as to the adequacy of funding of the 2026-2027 roadworks program.

The purpose of this item is to provide Council with an update on the Shire roadworks program and the contingencies being considered in place of calling an additional Works Committee meeting.

Comment:
While the situation in the middle east remains uncertain and consequently the impact on key components in delivering the Shire's roadworks program, there has been significant developments that have favoured the Shire's capacity in additional grant funding and improved terms for some suppliers.

Attached is correspondence from the WA Local Government Grants Commission detailing the additional adjustment to the Shire's Financial Assistance Grants for the financial year. As Council will recall the Shire is allocated an estimated 80 per cent of its annual grant in the previous June.

The Shire consequently budgeted to receive the additional 20 per cent or $348,107, however the additional grant payment has totalled $512,906 – a $164,799 increase on that expected at time of

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budget of which $47,934 is an increase to the direct roads funding component. This is significant as only $8,000 of the $2.122m works program is funded by the Shire.

The additional funding has not as yet been allocated to maintaining the works program and will be preserved as a contingency up until at least the end of the December quarter when it is expected to be greater clarity on the actual impact on the roadworks program.

However, in addition to additional Financial Assistance Grant funding, the Shire Works Supervisor has negotiated improved terms across some components associated with the roadworks program that has helped offset increasing costs in other components.

A summary of the significant adjustments is provided in the following table:

Component	2025-2026	2026-2027	Net Impact	Rationale
Blue-metal Aggregate	$79/t	$67/t	$30,000	Change in supplier
Bitumen	$1.25/l	$1.55/l	($48,200)	Increase due to oil price increases
Wetmix	$2.16/sqm	$1.42/l	$47,000	Existing contractor with improved terms

Though, as mentioned, the evolving situation in the middle east remains unclear, the Shire has adjusted roadworks projects to remain within current budget allocations. For example, the attached revised roadworks program shows that while the asphalt works have been completed on the intersections at Burakin Wialki and Ninghan roads the coverage was limited to redress the priority areas.

In addition, it is proposed for the reseal for Kulja-Kalanie Road (RRG006B) will proceed but be reduced by 200 metres which will provide an anticipated saving of $8,000. However, this is one of the bitumen projects that is likely to be reviewed again in December and potentially be allocated additional funding.

Along with the previously mentioned intersections, the roadworks so far completed from the program include clear reform sheet on Scotsman (RC128) and Kulja Central (R2R088) with works commenced on the full reconditioning of Kulja Kalanie (RRG006).

The Shire Works supervisor has identified the clear reform sheet for Dukin West (RC011) as the project that will be postponed, with a saving of $90,000, should the situation worsen on costs.

Consultation:
Darren West, Works Supervisor

Statutory Implications:
Local Government Act 1995
Local Government (Financial Management Regulations) 1996

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 Strengthen engagement, transparency and trust
4.2 Deliver infrastructure services efficiently
4.3 Maintain strong financial sustainability

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Risk Implications:

Risk Profiling Theme	Failure to complete projects on budget
Risk Category	Project
Risk Description	Variation to scope and or objective requiring restructure of project requiring Council approval.
Consequence Rating	Major (4)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Project reporting.
Action (Treatment)	Comprehensive plans provided by the item.
Risk Rating (after treatment)	Adequate

Financial Implications:
As detailed in attachments

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 190926

Moved Cr BJ Harrap **Seconded Cr NJ Chandler**

That Council:
1. Receive the update on the 2026-2027 Shire of Koorda Works Program
2. The CEO reports back to the December Ordinary Meeting of Council or earlier if there is a significant change in circumstances affecting the delivery of the Works Program.

CARRIED: 6/0
For: Cr JM Stratford, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

5.52pm – Cr GW Greaves returned to Chambers

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

Nil.

15. Elected Members' Motions

Nil.

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16. Matters Behind Closed Doors

5.52pm – Mr Z Donovan, Mr D West & Miss R Coufos withdrew from Chambers
5.52pm – Mr B Williams withdrew from Chambers
5.52pm – Mr R Garven withdrew from Chambers and did not return

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (b) as the matter relates to recruitment or employment of the CEO including a review of performance under section 5.38.

Officer Recommendation
Resolution 200926

Moved Cr **Seconded Cr**

That Council closes the meeting to the public at 5.52pm in accordance with s5.23 (2) (b) of the Local Government Act, as item 16.1 CEO Performance Review Outcome relates to recruitment or employment of the CEO including review of performance under section 5.38.

CARRIED: /

For:

16.1 CEO Performance Review Outcome

Governance and Compliance	
Date	13 September 2026
Location	Shire of Koorda
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995 (sec. 5.38 and 5.39A)* *Local Government (Administration) Regulations 1996 (div. 3)*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐Legislative Requirement ☐Information
Attachments	CEO Performance Review - Summary Report CEO KPI Self-Assessment Report CEO Annual Performance Review Report CEO Performance Review - Remuneration Report KPIs Reference Report

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Officer Recommendation
Resolution 240926

Moved Cr BH Moore **Seconded Cr KA Fuchsbichler**

That Council accepts late item 16.2. CEO Resignation and Recruitment to be received to the September 2026 Ordinary Council Meeting Agenda for consideration.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

16.2. CEO Resignation and Recruitment

It is recommended that Council close the meeting to the public in accordance with the Local Government Act Sec. 5.23 (2)(a) as it is a matter affecting an employee and (c) a contracted entered into or that may be entered into by a local government and which relates to a matter to be discussed at the meeting.

Corporate and Community	
Date	29 September 2026
Location	Not Applicable
Responsible Officer	Cr Jannah Stratford, President
Author	As above
Legislation	*Local Government Act 1995, Sec. 5.39 (A) and (B)* *Local Government (Administration) Regulations 1996 (Sch. 2, Div. 2)*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐Legislative Requirement ☐Information
Attachments	SOKD Standards for CEO Recruitment, Performance and Termination CEO Resignation Letter ZD 25092026 RFQ – CEO Shire of Koorda (Lydia Highfield)

Officer Recommendation
Resolution 260926

Moved Cr GL Boyne **Seconded Cr BH Moore**

That Council re-open the meeting to the public at 6.01pm as per the attendance register.

CARRIED: 7/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

6.02pm – Mr Z Donovan, Mr D West & Miss R Coufos returned to Chambers
6.02pm – Mr B Williams returned to Chambers
6.02pm – Mr T Cole entered Chambers

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17. Closure

The Presiding person thanked everyone for their attendance and the meeting was declared closed at 6.03pm.

Signed: Bradford

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

Date: 21 October 2026