



# Ordinary Council Meeting

## Notice of Meeting | 26<sup>th</sup> March 2020

Dear Councillors

I respectfully advise that the ORDINARY COUNCIL MEETING will be held in Council Chambers, 10 Jennaberring Road, Quairading, WA on Thursday 26<sup>th</sup> March 2020 commencing at 2pm.

MEETING AGENDA ATTACHED

Graeme Fardon

GRAEME FARDON  
CHIEF EXECUTIVE OFFICER

Date: 20<sup>th</sup> March 2020

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### Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Quairading 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 Quairading. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

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## SHIRE OF QUAIRADING

### ITEM 1 OPENING & ANNOUNCEMENTS

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The Shire President opened the Meeting at \_\_\_\_\_ pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

Councillors are advised that an Invitation has been extended to the new School Teachers, Mrs Leonie Matthews, Mrs Magdalen Johnston and Ms Erin Dunne to be accompanied by Principal Mrs Pauline Wray, and New Business Ventures, Mr & Mrs Bartlett and Mr & Mrs Watts, and Mr Cameron Johnston for Afternoon Tea.

### ITEM 2 ATTENDANCE AND APOLOGIES

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#### Councillors

Cr WMF Davies            Shire President  
 Cr JN Haythornthwaite Deputy Shire President  
 Cr BR Cowcill  
 Cr JW Haythornthwaite  
 Cr JR Hippiisley  
 Cr B McGuinness  
 Cr PD Smith  
 Cr TJ Stacey

#### Council Officers

Mr GA Fardon	Chief Executive Officer
Mr A Rourke	Executive Manager of Works & Services
Mr N Gilfellow	Executive Manager of Corporate Services
Mr RM Bleakley	IPR & Strategic Projects Officer
Mrs A Strauss	Executive Officer

#### Observers/Visitor

#### Apologies

#### Leave of Absence Previously Granted

### ITEM 3 PUBLIC QUESTION TIME

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## ITEM 4 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

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## ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE

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## ITEM 6 DECLARATIONS OF INTEREST

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Councillors to use pro forma declaration of interest handed to Chief Executive Officer prior to meeting or verbal declaration of interest.

- Declarations of Financial Interest – Local Government Act 1995 Section 5.60a
- Declarations of Proximity Interest – Local Government Act 1995 Section 5.60b
- Declarations of Impartiality Interest – Administration Regulations 1996 Section 34c.

## ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING

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### 7.1 Confirmation of Minutes – 27<sup>th</sup> February 2020

#### RECOMMENDATION

**That the Minutes of the Ordinary Meeting of Council held on the 27<sup>th</sup> February 2020 be confirmed as a true and accurate. (Attached)**

### 7.2 Business Arising

## SHIRE OF QUAIRADING

The Ordinary Council Minutes of Meeting held on Thursday 27<sup>th</sup> February 2020 commencing at 2.04 pm.

### ITEM 1 OPENING & ANNOUNCEMENTS

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The Shire President opened the Meeting at 2.04 pm.

“Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting”.

Cr Davies welcomed Councillors, Staff and the Members of the Public in the gallery to the meeting.

Cr Davies advised that due to unforeseen circumstance, Item 10.2 Greater Sports Ground Precinct – Concept Design has been withdrawn from the Agenda for this meeting, and will be resubmitted for Council consideration.

Cr Davies advised the Meeting that Sergeant Lindsay Collett will be unable to attend Afternoon Tea and his Visit to Council will be rescheduled to a future Council Meeting.

### ITEM 2 ATTENDANCE AND APOLOGIES

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#### Councillors

Cr WMF Davies	Shire President
Cr JN Haythornthwaite	Deputy Shire President
Cr BR Cowcill	
Cr JW Haythornthwaite	
Cr JR Hippisley	
Cr B McGuinness	
Cr PD Smith	
Cr TJ Stacey	

#### Council Officers

Mr GA Fardon	Chief Executive Officer
Mr A Rourke	Executive Manager of Works & Services
Mr N Gilfellon	Executive Manager of Corporate Services
Mr RM Bleakley	IPR/Strategic Projects Officer
Mrs A Strauss	Executive Officer

#### Observers/Visitor

Tamara Spark (2.04 pm – 2.14 pm)  
 Mr Lyall Brown  
 Mrs Kelli Brown  
 Mrs Jo Hayes  
 Ms Jill Hayes  
 Mr Andrew Francis (2.04 pm – 3.11 pm)

#### Apologies

Nil

#### Leave of Absence Previously Granted

Nil

### ITEM 3 PUBLIC QUESTION TIME

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No Questions were raised by the Members of the Public.

### ITEM 4 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

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Ms Jill Hayes representing the Sport and Recreation Precinct Working Group provided an overview of the Group's Research, Consultation process undertaken with all Clubs / Groups and the Working Group are now seeking Council support to proceed to engaging an external Professional Consultant to develop the Concept Plan for the Precinct.

**2.14 pm**

Ms Tamara Spark left the meeting.

### ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE

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Nil received.

### ITEM 6 DECLARATIONS OF INTEREST

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The following pro forma written declarations were received by the CEO and read aloud: -

Cr Trevor Stacey – Impartiality Interest with Item 10.2 Greater Sports Ground Precinct – Concept Design.

Cr Brett McGuinness – Impartiality Interest with Item 10.2 Greater Sports Ground Precinct – Concept Design.

### ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING

---

#### 7.1 Confirmation of Minutes – 19<sup>th</sup> December 2019

**RESOLUTION: 105-19/20**

**MOVED Cr Hippisley SECONDED Cr Stacey**

That the Minutes of the Ordinary Meeting of Council held on the 19<sup>th</sup> December 2019 be confirmed as a true and accurate.

**CARRIED 8/0**

#### 7.2 Business Arising

**Cr Hippisley**

***Page 34 of the Agenda – Access to School Playground Equipment***

Cr Hippisley advised the meeting that he has not received any feedback from the QDHS Principal regarding the possibility of asset sharing of the School Playground by the Community, outside of school hours.

Cr Davies suggested that a meeting be arranged to progress the possibility of after School hours access to the School Oval and Playground.

The CEO undertook to communicate with Mrs Wray, the School Principal to arrange a meeting for Cr Hippisley and the CEO.

### **Cr McGuinness**

#### ***Page 6 of the Agenda – Wheatbelt Secondary Freight Network Project***

Cr McGuinness requested an update from the meeting with the WSFN Project Team held on the 20<sup>th</sup> December 2019.

The CEO provided an overview of that Meeting where funding for the two Pilot Projects had been approved for Council and the Shire of Victoria Plains.

The CEO and the Executive Manager of Works & Services detailed the Scope of Works that had been approved for the current financial year for Council with the remainder of the work to be undertaken and funded in the 2020/21 Year.

The Meeting noted that the Shire President and the Executive Manager of Works & Services had had attended the Launch of WSFN by the Deputy Prime Minister in Mogumber on the 19<sup>th</sup> February 2020.

### **7.3 Confirmation of Minutes – 11<sup>th</sup> February 2020**

#### **RESOLUTION: 106-19/20**

#### **MOVED Cr Jo Haythornthwaite SECONDED Cr McGuinness**

That the Minutes of the Special Meeting of Council held on the 11<sup>th</sup> February 2020 be confirmed as a true and accurate.

**CARRIED 8/0**

### **7.4 Business Arising**

#### **Cr Brett McGuinness**

#### ***Page 37 of the Agenda – Sports Lighting at the Quairading Greater Sports Ground***

Cr McGuinness requested an update on the progress to date.

The CEO advised the meeting that the successful Tenderer has been formally advised of Council's decision and that the Contracts had been prepared for Signing by both Parties.

Mr Richard Bleakley had met with "Future Power" on Monday 24<sup>th</sup> February 2020 to finalise the project documentation.

The meeting was advised that the Contractor upon the issue of the Council Purchase Order will be proceeding to Final design documentation and certification. It is envisaged that preliminary on-ground work (cabling, pole footings and switchboards) will commence in the third week of March.

Mr Bleakley advised that Contractor had foreshadowed there may be some lead time delays due to the coronavirus, as most Lamps and Poles supplied to Australia are manufactured in China.

Comment was made on whether components could be manufactured in Australia.

ITEM 8      MATTERS FOR CONSIDERATION – BUILDING AND TOWN PLANNING

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*No matters for consideration.*



## ITEM 9 MATTERS FOR CONSIDERATION – FINANCE & AUDIT

### 9.1 Accounts for Payment – December 2019

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Nathan Gilfellow
<b>Attachments</b>	9.1.1 December 2019 Payment List 9.1.2 Transport Takings 9.1.3 Credit Card Statement
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 107-19/20

#### MOVED Cr Jo Haythornthwaite SECONDED Cr McGuinness

That Council note the following:

1. That Schedule of Accounts for December covering Municipal Vouchers 23693 to 23696 & EFT 7326 to EFT 7444 totalling \$397,353.93 be received and
2. That Police Licensing payments for the month of December 2019 totalling \$15,618.60 be received (Attachment 9.1.2); and
3. That fund transfers to Corporate Credit Card for December 2019 balance totalling \$437.81 be received (Attachment 9.1.3); and
4. That Net Payroll payments for the month December 2019 totalling \$114,722.12; and
5. That the Lease payment for the month of December 2019 on the CESM Vehicle totalling \$504.19.

**CARRIED 8/0**

### IN BRIEF

Payments are per attached.

### MATTER FOR CONSIDERATION

Note the accounts paid during December 2019.

### BACKGROUND

Accounts paid are required to be submitted each month.

### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 (Reg. 13 (1)) requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

### POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Payment from Council's Municipal Fund. Expenditure as per delegated authority and included in the adopted 2019/2020 Budget.

Payments made for the 2019/20 Year in the Payments List have been included in Councils Budget in accordance with section 6.8 of the Local Government Act 1995.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

## COMMUNITY CONSULTATION

Nil

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – On Risk Matrix given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low – Creditors reviewed weekly and paid in accordance to agreed terms.

Operation – Risk Matrix Rating considered Low.

Natural Environment – Risk Matrix Rating considered Low.

## 9.2 Financial Information–Statements of Income and Expenditure for the Period Ending – 31<sup>st</sup> December 2019

<b>Meeting Date</b>	27 <sup>th</sup> February 2019
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Nathan Giffellon
<b>Attachments</b>	9.2.1 Financial Statements for December 2019
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 108-19/20

#### MOVED Cr Stacey SECONDED Cr Hippisley

That Council receive the Monthly Financial Statements for the period ending 31<sup>st</sup> December 2019.

**CARRIED 8/0**

### Council Discussion

Cr Jo Haythornthwaite referred to a previous request that the graphs in the Monthly Financial Statements be adjusted to reflect the same scale.

Cr Jo Haythornthwaite queried the large variation to the Amounts Payable from December to January. The Executive Manager Corporate Services was requested to provide a breakdown of the main transactions that made up the Variation to all Councillors.

### IN BRIEF

- Monthly Financial Statements for the period ending 31<sup>st</sup> December 2019 attached.
- Monthly Financial Statements have been updated based on the Moore Stephens Monthly Statements Model.
- The Monthly Financial Statements report include the Fund Balances Report and the Variance Report previously reported separately.

### MATTER FOR CONSIDERATION

To receive the monthly Financial Report and Statements.

### BACKGROUND

Council resolved in October 2000 (Minute Number 071-00/01) to receive Financial Statements in the required statutory format. Requests for new Monthly Financial Statements started a search for a new template. The current template is based on the Moore Stephens Monthly Budget Template.

### STATUTORY ENVIRONMENT

Amendments to the regulations, gazetted on the 31<sup>st</sup> March 2005 and effective from the 1<sup>st</sup> July 2005, have repealed the existing regulations (34 and 35) relating to monthly and quarterly / triannual financial reports.

They have been substituted in accordance with a new Regulation 34. This new regulation only requires Local Governments to report on a monthly basis, although it is much more prescriptive as to what is required and its intention is to establish a minimum standard across the industry.

The new regulations require Local Government to prepare each month a statement of financial activity as per attachment. This statement is intended to report on the sources and application of funds highlighting variances to budget for the month in question.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

The Model Monthly Financial Statements cost \$430 (2018/19) and will be an ongoing annual expense if the latest model is needed. Staff time is used to update and customise the template for Council preferences.

### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

### **COMMUNITY CONSULTATION**

Nil

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating considered Low – Comprehensive Monthly Financial Reports in accordance with the Local Government's Financial Regulation 34 including individual schedules on each budget line item provided to Council for analysis.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low.

Operation – Risk Matrix Rating considered Low – Level verified through Council Financial Audits.

Natural Environment – Risk Matrix Rating considered Low.

### **COMMENT**

The Monthly Financial Statements have been updated based on the Moore Stephens Monthly Reporting Template. They now also include the Fund Balances Report and the Variation Report which were previously separate items.

The Model Template has been updated to include profit and loss statements for the Medical Practice, Childcare and Caravan Park. The Statements can continue to be updated and customised to include relevant information for Council and Staff and to work with improved Management Accounting practices.

### 9.3 Accounts for Payment – January 2020

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Nathan Gilfellon
<b>Attachments</b>	9.3.1 January 2020 Payment List 9.3.2 Transport Takings 9.3.3 Credit Card Statement
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

##### RESOLUTION: 109-19/20

##### MOVED Cr Hippisley SECONDED Cr McGuinness

That Council note the following:

1. That Schedule of Accounts for January covering Municipal Vouchers 23697 to 23701 & EFT 7445 to EFT 7565 and Direct Credit DC01002 totalling \$437,211.44 be received and
2. That Police Licensing payments for the month of January 2020 totalling \$38,151.65 be received (Attachment 9.3.2); and
3. That fund transfers to Corporate Credit Card for January 2020 balance totalling \$1,426.78 be received (Attachment 9.3.3); and
4. That Net Payroll payments for the month January 2020 totalling \$123,981.98; and
5. That the Lease payment for the month of January 2020 on the CESM Vehicle totalling \$1,140.08.

**CARRIED 8/0**

#### IN BRIEF

Payments are per attached.

#### MATTER FOR CONSIDERATION

Note the accounts paid during January 2020.

#### BACKGROUND

Accounts paid are required to be submitted each month.

#### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 (Reg. 13 (1)) requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Payment from Council's Municipal Fund. Expenditure as per delegated authority and included in the adopted 2019/2020 Budget.

Payments made for the 2019/20 Year in the Payments List have been included in Councils Budget in accordance with section 6.8 of the Local Government Act 1995.

### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

### **COMMUNITY CONSULTATION**

Nil

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating considered Low – On Risk Matrix given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low – Creditors reviewed weekly and paid in accordance to agreed terms.

Operation – Risk Matrix Rating considered Low.

Natural Environment – Risk Matrix Rating considered Low.

## 9.4 Financial Information–Statements of Income and Expenditure for the Period Ending – 31<sup>st</sup> January 2020

Meeting Date	27 <sup>th</sup> February 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	EMCS Nathan Gilfellon
Attachments	9.4.1 Financial Statements for January
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 110-19/20

#### MOVED Cr Jo Haythornthwaite SECONDED Cr Hippisley

That Council receive the Monthly Financial Statements for the period ending 31<sup>st</sup> January 2020.

**CARRIED 8/0**

### IN BRIEF

- Monthly Financial Statements for the period ending 31<sup>st</sup> January 2020 attached.
- Monthly Financial Statements have been updated based on the Moore Stephens Monthly Statements Model.
- The Monthly Financial Statements report include the Fund Balances Report and the Variance Report previously reported separately.

### MATTER FOR CONSIDERATION

To receive the monthly Financial Report and Statements

### BACKGROUND

Council resolved in October 2000 (Minute Number 071-00/01) to receive Financial Statements in the required statutory format. Requests for new Monthly Financial Statements started a search for a new template. The current template is based on the Moore Stephens Monthly Budget Template.

### STATUTORY ENVIRONMENT

Amendments to the regulations, gazetted on the 31<sup>st</sup> March 2005 and effective from the 1<sup>st</sup> July 2005, have repealed the existing regulations (34 and 35) relating to monthly and quarterly / triannual financial reports.

They have been substituted in accordance with a new Regulation 34. This new regulation only requires Local Governments to report on a monthly basis, although it is much more prescriptive as to what is required and its intention is to establish a minimum standard across the industry.

The new regulations require Local Government to prepare each month a statement of financial activity as per attachment. This statement is intended to report on the sources and application of funds highlighting variances to budget for the month in question.

### POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

The Model Monthly Financial Statements cost \$430 (2018/19) and will be an ongoing annual expense if the latest model is needed. Staff time is used to update and customise the template for Council preferences.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

## COMMUNITY CONSULTATION

Nil

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – Comprehensive Monthly Financial Reports in accordance with the Local Government's Financial Regulation 34 including individual schedules on each budget line item provided to Council for analysis.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low.

Operation – Risk Matrix Rating considered Low – Level verified through Council Financial Audits.

Natural Environment – Risk Matrix Rating considered Low.

## COMMENT

The Monthly Financial Statements have been updated based on the Moore Stephens Monthly Reporting Template. They now also include the Fund Balances Report and the Variation Report which were previously separate items.

The Model Template has been updated to include profit and loss statements for the Medical Practice, Childcare and Caravan Park. The Statements can continue to be updated and customised to include relevant information for Council and Staff and to work with improved Management Accounting practices.



## ITEM 10      MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

### 10.1 Distribution Agreement – SEAVROC Funds

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Agreement for distribution of SEAVROC funds
<b>Owner/Applicant</b>	Shire of York
<b>Disclosure of Interest</b>	Nil.

#### OFFICER RECOMMENDATION

##### RESOLUTION: 111-19/20

##### **MOVED Cr Hippisley SECONDED Cr Cowcill**

That Council:

1. Accepts the Agreement as an instrument for the disbursement of the remaining SEAVROC Funds.
2. Authorises the Shire President and the Chief Executive Officer to sign the agreement on behalf of the Shire of Quairading.

**CARRIED 8/0**

#### IN BRIEF

- SEAVROC was formed in 2006.
- The Shires of Quairading, Cunderdin, Tammin and York later formed the SEARTG to prepare and consider an Amalgamation Business Plan.
- SEAVROC remained in place during the SEARTG period.
- Member Councils also financially contributed equally to a number of the Group's projects and activities.
- Council contributed \$41937.79 over 2 Financial Years to the Structural Reform / Business Plan Project.
- Significant Grant monies were attracted by the Voluntary Group to progress a number of projects associated with Regional Cooperation and Resource Sharing.
- These projects were undertaken and Grant funds were acquitted.
- Quairading, Tammin and Cunderdin withdrew from SEAVROC in 2014
- The Group disbanded shortly after the 3 Councils withdrew.
- The unspent SEAVROC Funds have remained in the Shire of York's Bank Account
- Proposal is to distribute the remaining SEAVROC Funds in accordance with the Agreement.

#### MATTER FOR CONSIDERATION

That Council approve the proposed agreement for disbursement of remaining funds held by the Shire of York on behalf of Member Councils of the South East Avon Voluntary Regional Organisation of Councils (SEAVROC).

## BACKGROUND

Representatives from the Shires involved with SEAVROC met during Local Government Week 2019 and agreed in principle, to dispersing the funds equally between all local governments that were at some stage, members of the group.

This was conditioned upon:

1. An agreement being prepared which is presented to each of the local governments involved, for consideration and approval by each Council.
2. The Shire President and Chief Executive Officer of each local government signing the agreement (if approved to do so by their Council).
3. Each local government being provided with a copy of the agreement when signed by every representative.
4. A copy being sent to the DLGSC for information.

SEAVROC was initiated in 2006 by the Shires of Beverley, Brookton, Cunderdin, Quairading and York and was later joined by the Shire of Tammin. Significant funding was sought from various sources including the Department of Local Government to deliver collaborative projects across the region.

In 2014, the Shires of Cunderdin, Quairading and Tammin withdrew their membership from SEAVROC and the group known as SEAVROC was disbanded soon after.

The current balance of the unused SEAVROC funds is \$104,451.00, comprising –

(1) Awareness Training Grant	\$11,373.55
(2) You're Welcome Grant	\$11,602.69
(3) Connecting Local Governments	\$44,054.00
(4) Business Case Funds	\$13,117.00
(5) Workforce Plan	\$18,185.00
(6) Zero Waste Plan	\$6,118.76

The above funds had been held by the Shire of York for a number of years after SEAVROC was disbanded. With no group to initiate or implement new projects the funds were being held indefinitely by the Shire of York.

The Shire of York advises that "It should be noted, despite Shire staff attempts to address this issue with the Department on a number of occasions, we have not had a response from them, therefore I suggest a clause will be included within the agreement stating that each Council will be liable to repay their portion of the funds to DLGC if requested to do so.

The agreement outlines the obligations and responsibilities of each Council with regard to payment of the funds. Accordingly, the Shire of York will relinquish responsibility for these funds and ultimately, the associated liability.

An Agreement has been prepared for consideration by each of the SEAVROC Member Council in to the manner in which the Funds will be distributed.

The legal costs for the preparation of the Agreement will be funded from the SEAVROC monies prior to the Disbursement.

Subject to the legal fees incurred being deducted, each Member Council would receive an estimated \$16,000.

## STATUTORY ENVIRONMENT

N/A.

## POLICY IMPLICATIONS

N/A.

## FINANCIAL IMPLICATIONS

Council has not budgeted for any income from the disbanded SEAVROC Group.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G2	Strengthened Advocacy and Partnerships
G2.3	Regional and sub-regional partnerships to achieve better outcomes for the community

## COMMUNITY AND OTHER CONSULTATION

Nil – Community Consultation

Department of Local Government, Sport & Cultural Industries (formerly Department of Local Government and Communities) – “DLGSC”

The CEO’s of the Shires of Tammin and Quairading recently made separate approaches to the DLGSC for clarification on the distribution of the Unspent Grant monies.

The Department’s Advice is as follows: -

“In response to enquiries from former South East Avon Voluntary Regional Organisation of Councils (SEAVROC) member local governments, related to the distribution of unused SEAVROC funds, the following response is provided.

As the ‘Distribution Agreement – SEAVROC Funds’ indicates, the listed unexpended funds relate to six different grant programs, provided by a number of different funding bodies, including the former Department of Local Government (DLG).

The former DLG has since been incorporated as the Department of Local Government and Communities (DLGC), and more recently in 2017, as the Department of Local Government, Sport and Cultural Industries (DLGSC). To my knowledge, none of the DLG and / or DLGC staff involved prior to 2017 in allocating and administering grant funds under those agencies remain employed by DLGSC, and DLGSC no longer has any of the listed grant programs.

The following information has been taken into account:

- as noted in the proposed distribution agreement, the various iterations of the Department of Local Government were not involved in all the grant programs listed;
- the time that has passed since the grant programs were available and closed off - some of the grant programs listed may go back to 2010 -2013;
- the proposed distribution agreement notes that unused grant funds related to specific DLGC programs were repaid to the newly formed DLGSC in May 2017, at the time that Machinery of Government (MOG) changes to Departments were commencing;
- either the Shire of York, as the administering local government on behalf of SEAVROC, or the individual SEAVROC member local government recipients of grant funds would have acquitted those funds as required by their grant agreements, at the required time, otherwise those local governments would have outstanding requests for acquittal from the relevant funding bodies;
- many of the former SEAVROC local governments’ CEO’s / staff involved are no longer employed by those local governments;

The Department acknowledges receipt of the 'Distribution Agreement – SEAVROC Funds' and notes clause 4(2) that 'Each Party further acknowledges that it is responsible to make its own investigations and enquiries into the permitted use of the SEAVROC Funds.'

Given the above information and circumstances, it appears that the proposed distribution of unused SEAVROC funds is equitable, however acceptance of the proposed agreement is the responsibility of each local government shown as party to the agreement.”

A copy of the Department's email response is attached to this Report.

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low. It is expected that the costs for preparation of the Agreement will be shared equally among the 6 local governments and deducted from the remaining SEAVROC funds prior to distribution. The Financial Risk is mitigated given the Grant Funds have been previously acquitted and there are no outstanding requests for the return of unspent Grant Funds.

Health – Risk Matrix Rating is assessed as Low.

Reputation – Risk Matrix Rating is assessed as Low. SEAVROC disbanded in 2014, shortly after the Shires of Cunderdin, Tammin and Quairading withdrew from the larger Voluntary Grouping.

Operation – Risk Matrix Rating is assessed as Low. No impact on Council's Operations.

Natural Environment – Risk Matrix Rating is assessed as Low.

## **10.2 Greater Sports Ground Precinct – Concept Design**

*Item 10.2 Greater Sports Ground Precinct – Concept Design was withdrawn by the Shire President at the Commencement of the Meeting.*

### 10.3 Elected Member, Chief Executive Officer and Employee Attendance at Events Policy

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	(i) Local Government Operational Guideline – Attendance at events policy (December 2019) (ii) Draft Attendance at Events Policy.
<b>Owner/Applicant</b>	n/a
<b>Disclosure of Interest</b>	The Author declares an Impartiality Interest that requires disclosure as the author of the report to whom the policy may benefit, noting that the law requires preparation of such a policy.

#### OFFICER RECOMMENDATION

##### RESOLUTION: 112-19/20

##### MOVED Cr Hippisley SECONDED Cr McGuinness

That Council, pursuant to section 5.90A of the Local Government Act 1995, adopt the Attendance and Events Policy.

**CARRIED BY ABSOLUTE MAJORITY 8/0**

#### IN BRIEF

- The State Government has released Local Government Operational Guidelines - Attendance at Events policy, and accompanying sample policy, in December 2019 (Attachment i).
- It is a legislative requirement for Council to prepare and adopt an Attendance at Events Policy
- The Administration recommends adopting the proposed draft policy (Attachment ii).

#### MATTER FOR CONSIDERATION

That Council consider the adoption of the prescribed Attendance and Events Policy.

#### BACKGROUND

The Local Government Act 1995 Section 5.90A was recently amended (October 2019) which requires local governments to have an attendance at events policy. The purpose of the policy is for the Council to actively consider the purpose of and benefits to the community from council members and the CEO attending events.

The policy provides a framework for the acceptance of invitations to various events, clarifies who will pay for tickets or the equivalent value of the invitation.

#### STATUTORY ENVIRONMENT

##### 5.90A. Policy for attendance at events

- (1) In this section —
- event** includes the following —
- a concert;
  - a conference;
  - a function;

- (d) a sporting event;
  - (e) an occasion of a kind prescribed for the purposes of this definition.
- (2) A local government must prepare and adopt\* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —
- (a) the provision of tickets to events; and
  - (b) payments in respect of attendance; and
  - (c) approval of attendance by the local government and criteria for approval; and
  - (d) any prescribed matter.

\* *Absolute majority required.*

- (3) A local government may amend\* the policy.

\* *Absolute majority required.*

- (4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.
- (5) The CEO must publish an up-to-date version of the policy on the local government's official website.

*[Section 5.90A inserted: No. 16 of 2019 s. 44.]*

## **POLICY IMPLICATIONS**

The proposal recommends establishment of a new policy, consistent with the intent of the legalisation and the DLGSC Guidelines and has been adapted to include reference to all Shire of Quairading employees (not just the Chief Executive Officer as recommended by the Guidelines).

## **FINANCIAL IMPLICATIONS**

Nil – Council provides a Budget Provision for the attendance of Elected Members and Senior Staff at relevant Conferences and Seminars.

## **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

## **COMMUNITY CONSULTATION**

Policy when adopted will be displayed on Council's Website in the Policy Manual.

## **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low. Council budgets for the attendance of Elected Members and CEO/Senior Staff to relevant Local Government Conferences and Seminars.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Policy is required by State legislation. Risk of attendance at unauthorised Events mitigated by having the Policy in place. Reputational Risk increased if there is not a Policy in place and administered correctly.

Operation – Risk Matrix Rating is assessed as Low. Administration of Policy to be incorporated into Council's normal Operations and Governance Procedures.

Natural Environment – Risk Matrix Rating is assessed as Low.

## **COMMENT**

In developing and recommending the proposed policy, the Chief Executive Officer has considered custom and practice of events over the last 26 years at Quairading and also in his experience in the industry over 40 years.

The majority of events that the Elected Members and Chief Executive Officer or employees get invited to are largely free non ticketed events to present at School Awards or free Community events etc.

It is extremely rare that the Shire President, Councillors and the CEO in their respective roles with Council, receive invitations to non-local Government or Government hosted events.



## 10.4 Annual Electors Meeting Minutes – 4<sup>th</sup> February 2020

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Annual Electors Meeting Minutes
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	n/a

### OFFICER RECOMMENDATION

#### RESOLUTION: 113-19/20

#### MOVED Cr Jo Haythornthwaite **SECONDED** Cr Stacey

That Council receive the Minutes of the Annual Electors Meeting held on the 4<sup>th</sup> February 2020.

**CARRIED 8/0**

### IN BRIEF

- Annual Electors Meeting held on 4<sup>th</sup> February 2020
- No Decisions made at the Electors Meeting
- Various Issues were raised by Electors and recorded in the Minutes.

### MATTER FOR CONSIDERATION

Minutes of the 4<sup>th</sup> February 2020 Meeting of the Annual Electors Meeting be received by Council.

### BACKGROUND

The Annual Meeting of Electors was held on the 4<sup>th</sup> February 2020 in accordance with Section 5.27 of the Local Government Act.

### STATUTORY ENVIRONMENT

Local Government Act 1995

#### 5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

#### 5.29. Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
  - (a) at least 14 days' local public notice; and
  - (b) each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to

continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

#### 5.30. Who presides at electors' meetings

- (1) The mayor or president is to preside at electors' meetings.
- (2) If the circumstances mentioned in section 5.34(a) or (b) apply the deputy mayor or deputy president may preside at an electors' meeting in accordance with that section.
- (3) If the circumstances mentioned in section 5.34(a) or (b) apply and —
  - (a) the office of deputy mayor or deputy president is vacant; or
  - (b) the deputy mayor or deputy president is not available or is unable or unwilling to perform the functions of mayor or president,

then the electors present are to choose one of the councillors present to preside at the meeting but if there is no councillor present, able and willing to preside, then the electors present are to choose one of themselves to preside.

#### 5.31. Procedure for electors' meetings

The procedure to be followed at, and in respect of, electors' meetings and the methods of voting at electors' meetings are to be in accordance with regulations.

#### 5.32. Minutes of electors' meetings

The CEO is to —

- (a) cause minutes of the proceedings at an electors' meeting to be kept and preserved; and
- (b) ensure that copies of the minutes are made available for inspection by members of the public before the council meeting at which decisions made at the electors' meeting are first considered.

#### 5.33. Decisions made at electors' meetings

- (1) All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable —
  - (a) at the first ordinary council meeting after that meeting; or
  - (b) at a special meeting called for that purpose,
 whichever happens first.

(2) If at a meeting of the council a local government makes a decision in response to a decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting

Local Government (Administration) Regulations 1996.

#### **POLICY IMPLICATIONS**

N/A.

#### **FINANCIAL IMPLICATIONS**

Nil.

#### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

ITEM	OUTCOMES AND STRATEGIES
G3	Community Engagement

### **COMMUNITY CONSULTATION**

The Annual Electors Meeting was publicised in the Community through various Media outlets. In addition, Statutory Advertising the Notice of Meeting was published in the “Avon Advocate” Newspaper.

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low. Council’s Annual Financial Statements were submitted for External Audit and received an Unqualified Audit Report.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Annual Report provides Community with an overview of the Year’s Operations, Projects and Statutory Reporting obligations. Council has completed its Statutory Requirements. Annual Report is on Council’s Website as per legislative requirements.

Operation – Risk Matrix Rating is assessed as Low. Annual Report and conduct of the Electors Meeting undertaken as part of Council’s Operations and within Adopted Budget.

Natural Environment – Risk Matrix Rating is assessed as Low.

### **COMMENT**

The Local Government Act requires that all Decisions made at an Electors’ Meeting are to be considered at the next Ordinary Council Meeting.

Council is informed that whilst various issues were raised by Electors there were no formal Decisions made at the Meeting.

## 10.5 Review of the Shire of Quairading Delegations

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	(i) Delegation Register for Review (ii) Delegations – Schedule of Authority – under separate cover.
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	CEO – Council delegates authority to the CEO

### OFFICER RECOMMENDATION

#### RESOLUTION: 114-19/20

#### MOVED Cr McGuinness SECONDED Cr Hippisley

That Council: -

1. Approves the delegations made to the Shire President, Chief Bush Fire Control Officer, Chief Executive Officer, Audit & Risk Committee and the Manager of Health and Building as contained in the amended Register of Delegations;
2. Notes the sub-delegations from the Chief Executive Officer in the amended Register of Delegations; and
3. Notes the Delegations from other Agencies and Instruments of Delegation or other Acts to the Chief Executive Officer.

**CARRIED BY ABSOLUTE MAJORITY 8/0**

### IN BRIEF

Legislative Requirement and Good Governance Practice to Review the Delegation of Authority to the Chief Executive Officer and to Committees (if any) on an Annual basis.

### MATTER FOR CONSIDERATION

To present the annual review of the Shire's Delegated Authority register for Council's approval.

### BACKGROUND

Delegations by Council are an effective way to reduce red tape and improve customer satisfaction through prompt decision-making processes. Using the power of delegation appropriately assists local governments to efficiently deal with a wide range of operational matters that are minor, administrative in nature and potentially time consuming.

Certain safeguards are incorporated into delegations such as limiting the use of when a delegation can be exercised as well as granting appeal rights to the Council when an impacted individual is aggrieved with an officer's decision, as set out in Part 9 – Division 1 of the Act.

It is important to note that officers are not obliged to use a delegation; where a matter is determined to be of a contentious nature, the matter can be referred to Council.

As is required by section 5.46 of the Local Government Act 1995, a review of the current delegations has been undertaken by the CEO and the Executive Officer with recommendations on proposed amendments to the Delegations from Council. This review has been based upon a best practice approach to delegations in local government, referencing the WALGA Delegations template and Guidelines issued by the Department.

The following new Delegations have been added: -

Delegation A.15 – Powers of Entry

Delegation B.10 – Referrals and Issuing Certificates

Delegation H.4 – Appoint Authorised Officer or Approved Officer (Asbestos Regs)

Delegation R.7 – Recovery of Rates Debts - Actions to Take Possession of the Land

Delegations from other Agencies and Instruments of Delegation or other Acts: -

Delegation 52 – Noise Control – Environmental Protection Notices [Reg.65(1)]

Delegation 112 – Noise Management Plans – Keeping Log Books, Noise Control Notices, Calibration and Approval of Non-Complying Events

Delegation 119 – Noise Management Plans – Construction Sites

Delegation 1738/2002v8; 858/2001 v9 – Instrument of Authorisation - Sign Development Applications for Crown Land as Owner.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Building Act 2011*

*Bush Fires Act 1954*

*Cat Act 2011*

*Caravan Parks and Camping Grounds Act 1995*

*Control of Vehicles (Off-road Areas) Act 1978*

*Dog Act 1976*

*Environmental Protection Act 1986*

*Food Act 2008*

*Health (Miscellaneous Provisions) Act 1911*

*Litter Act 1979*

*Public Health Act 2016*

*Planning and Development Act 2005*

Schedule 2 clause 82(1) of the *Planning and Development (Local Planning Schemes) Regulations 2015*

*State Administrative Tribunal Act 2004*

## **POLICY IMPLICATIONS**

Yes – Review of the current Delegations in place

## **FINANCIAL IMPLICATIONS**

Nil.

## **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

## **COMMUNITY CONSULTATION**

N/A

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial – Risk Matrix Rating assessed as Low. Financial risk mitigated through annual review of all Delegations granted by Council.

Health – Risk Matrix Rating assessed as Low.

Reputation – Risk Matrix Rating assessed as Low. Reputational Risk mitigated through the annual review of the approved Delegations from Council.

Operation – Risk Matrix Rating assessed as Low. Delegations provide for orderly conduct of Council's Operations and streamlines decision making processes

Natural Environment – Risk Matrix Rating assessed as Low.

## 10.6 Strategic Planning Committee Minutes – 11<sup>th</sup> February 2020

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Minutes of Meeting
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil.

### OFFICER RECOMMENDATION

#### RESOLUTION: 115-19/20

#### **MOVED Cr Jo Haythornthwaite SECONDED Cr Hippisley**

That Council receive the Minutes of the Strategic Planning Committee for its Meeting of 11<sup>th</sup> February 2020, and note the correction to the Minutes of the Strategic Planning Meeting held on the 15<sup>th</sup> October 2019, being that Cr McRae was the Mover of SP09-19/20 – Regional Airport Program.

**CARRIED 8/0**

That Council consider each of the Committee's following recommendations individually: -

#### 1) Traffic Management Feasibility Study

#### RESOLUTION: 116-19/20

#### **MOVED Cr McGuinness SECONDED Cr Jo Haythornthwaite**

*RECOMMENDATION: SP12-19/20*

That the Strategic Planning Committee Recommend to Council that: -

Council receive the Officer's Feasibility Report of an in house Traffic Management Team Option to replace contracting Traffic Management Services for Annual Road Construction and Maintenance Program.

**CARRIED 7/1**

#### 2) Cottage Structural and Architectural Report

#### RESOLUTION: 117-19/20

#### **MOVED Cr McGuinness SECONDED Cr Jo Haythornthwaite**

*RECOMMENDATION: SP13-19/20*

That the Strategic Planning Committee Recommend to Council that: -

1. Council receives and notes the Cottage Condition Report and proposed Ground Floor Plan for the Conversion of the Cottage into a Caretakers Cottage.
2. The Chief Executive Officer investigate opportunities within the Federal Grant - Drought Communities Assistance Programme for the Caretaker accommodation and four (4) low-cost units at the Caravan Park.

**CARRIED 8/0**

### 3) Advertising on GWN

**RESOLUTION: 118-19/20**
**MOVED Cr McGuinness SECONDED Cr Hippisley**

*RECOMMENDATION: SP14-19/20*

That the Strategic Planning Committee recommends to Council that: -

The Chief Executive Officer is to investigate the opportunity to advertise the Quairading District through GWN7.

**CARRIED 8/0**

#### IN BRIEF

For Council to be informed of discussions and recommendations of the Strategic Planning Committee and to determine its position in regard to the Recommendations.

#### MATTER FOR CONSIDERATION

Minutes of the Strategic Planning Committee.

#### BACKGROUND

The Strategic Planning Committee met on 11<sup>th</sup> February 2020 from which there are three (3) recommendations for Council consideration, namely: -

- RESOLUTION: SP12-19/20
- RESOLUTION: SP13-19/20
- RESOLUTION: SP14-19/20.

#### STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Functions and General) Regulations 1996.

#### POLICY IMPLICATIONS

N/A.

#### FINANCIAL IMPLICATIONS

**SP12-19/20** – Officer’s Feasibility Report presented. No impact on current Budget as Contractor Traffic Management is provided for in the 2019/2020 Budget.

**SP13-19/20** – Structural and Architectural Report submitted. No impact on current Budget. Awaiting Drought Assistance Funding Guidelines for assessment.

**SP14-19/20** – Research to be undertaken by the CEO on advertising with GWN7. Subject to Cost and a decision by Council to proceed, expense may be accommodated from the District Promotion Budget Allocation.

#### STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability



## **COMMUNITY CONSULTATION**

**SP12-19/20** – n/a

**SP13-19/20** – n/a

**SP14-19/20** – Nil, at this time.

## **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial – Risk Matrix Rating assessed in the individual Items in the Minutes.

Health – Risk Matrix Rating assessed in the individual Items in the Minutes.

Reputation – Risk Matrix Rating assessed in the individual Items in the Minutes.

Operation – Risk Matrix Rating assessed in the individual Items in the Minutes.

Natural Environment – Risk Matrix Rating assessed in the individual Items in the Minutes.

## **COMMENT**

Minutes of the 11<sup>th</sup> February 2020 Meeting of the Strategic Planning Committee include three (3) recommendations to Council for which the background of each recommendation is contained in the Minutes.

## 10.7 Records Management Policy Review

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	GOV.3 Records Management Policy
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil.

### OFFICER RECOMMENDATION

#### RESOLUTION: 119-19/20

#### MOVED Cr McGuinness SECONDED Cr Jo Haythornthwaite

That Council adopted the revised GOV.3 Records Management Policy.

**CARRIED 8/0**

### IN BRIEF

- To ensure that the Shire meets the statutory requirements of the State Records Act 2000 and associated legislation.
- To provide recordkeeping principles and processes that identify, capture and protect the Shire's corporate records of continuing value for legal, financial, administrative, accountability and historical purposes.

### MATTER FOR CONSIDERATION

That Council consider the revised Records Management Policy for adoption.

### BACKGROUND

Records are recognised as an important information resource for the Shire of Quairading, and it is accepted that sound record management practices will contribute to the overall efficiency and effectiveness of the Shire.

The Shire's Corporate records are managed in accordance with the Shire's Record Keeping Plan. All Elected Members, Officers and Contractors are responsible for maintaining complete, accurate and reliable records as evidence of the actions, decisions and transactions they make or undertake whilst performing their duties on behalf of the Shire.

Following the recommendation received from Council's Recordkeeping Consultant, IRIS Consulting Group, Council is advised that an amendment is necessary to the Records Management Policy requiring the surrender of records by Councillors.

### STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 5.41(h)

State Records Act 2000

Freedom of Information Act 1992.

### POLICY IMPLICATIONS

N/A.

## FINANCIAL IMPLICATIONS

Nil.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.3	Ensure optimum organisational capacity and efficiency

## COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Records Management is funded within Council's existing Budget. Ongoing Budget provisions will need to be made in future years, with Council allocating appropriate resources to maintain and manage Council's Records.

Health – Risk Matrix Rating is assessed as Low.

Reputation – Risk Matrix Rating is assessed as Low. Failure to have up to date Policies will increase the risk of Council's reputation being damaged within the Community and failure to comply with legislative requirements would increase Reputational Risk.

Operation – Risk Matrix Rating is assessed as Low. Records management is contained within Council's current operations, with additional external specialist advice sourced when required.

Natural Environment – Risk Matrix Rating is assessed as Low.

## COMMENT

Under the Local Government Act, Council is able to make, amend and revoke Policies to assist Council with performing its Executive functions and Statutory obligations.

## 10.8 Local Government House Trust - Deed of Variation

<b>Meeting Date</b>	27 <sup>th</sup> February 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	(i) Local Government House Trust Update January 2020 (ii) Deed of Variation (iii) Clause 12 of Trust Deed 1994
<b>Owner/Applicant</b>	WALGA
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 120-19/20

#### MOVED Cr Hippisley SECONDED Cr Jo Haythornthwaite

That Council supports the Deed of Variation to the Local Government House Trust Deed as proposed by "The Local Government House Trust".

**CARRIED 8/0**

### IN BRIEF

- Council is a unit holder and beneficiary to the Local Government House Trust (The Trust), holding 4 Units as advised in WALGA's recent Local Government House Trust Update January 2020 - Attachment (i).
- The Trust is the Governance Body for Local Government House, being the WALGA's Headquarters located at 170 Railway Parade, West Leederville.
- The Trust's Board of Management is seeking to vary the Trust Deed in order to assist the Trust's income tax exempt status. As stipulated by the Deed, the Trust requires consent of at least 75 per cent of all beneficiaries in order to execute this variation.
- As a beneficiary, the Shire of Quairading is requested to consent to the enclosed Deed of Variation supported by a resolution of Council; and to communicate this consent to us in writing. Please note, we are requesting consent for the Trustee to formally execute the attached Deed of Variation – your Local Government is not required to sign the enclosed document.

### MATTER FOR CONSIDERATION

Council's consent by formal resolution to a variation to the Trust Deed for the Local Government House Trust (The Trust).

### BACKGROUND

The Local Government House Trust ("The Trust") exists primarily to provide building accommodation for the Western Australian Local Government Association. Since January 2014, the Trust has provided WALGA with accommodation at 170 Railway Parade West Leederville.

The current trust deed commenced in 1993 and was amended in 2002 to reflect the merger of the metropolitan and country associations into WALGA. The current Trust Deed pronounces WALGA as Trustee and unit holders as Beneficiaries, with the Trustee holding property and associated monies "upon Trust" and in proportion to the units provided.

Commencement date of the current deed is 17 February 1993, with a vesting date 79 years from commencement - which means that the Trust ends in 2072.

The Trust is exempt from income tax on the basis of being a State / Territory Body (STB) pursuant to *Division 1AB of the Income Tax Assessment Act 1936*.

### **Trust Deed Variation**

Trust Deed amendments set out in the Deed of Variation are based on legal advice and are intended to assist the Trust's income tax exempt status by strengthening the position that the Trust is a State / Territory Body (STB).

Legal advice identified that the Trustee's ability to retire and appoint a new Trustee might affect the Trust's classification as a State or Territory Body (STB). This view, while based upon highly technical grounds, is a risk nonetheless.

Subsequently the Deed of Variation aims to strengthen the position that the Trust is a STB through the following amendments:

1. removing the existing Trustee's power to retire and appoint a new Trustee (Clause 2.1 and 2.2 (22.3) of the Deed of Variation)
2. enabling the beneficiaries to appoint and remove a Trustee (Clause 2.2 (22.4) of the Deed of Variation), and
3. ensuring that the Board of Management is the 'governing body' of the Trust (Clause 2.3 of the Deed of Variation)

The three proposed amendments when applied to the relevant clauses inserted by the Deed of Variation dated 5 June 2002 will subsequently read as follows (proposed amendments shown in red text):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust- Subject to clause 22.3, the right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as Trustee of the Trust; and
- (b) appoint such new or additional Trustee.

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.

### **STATUTORY ENVIRONMENT**

N/a

### **POLICY IMPLICATIONS**

N/a

### **FINANCIAL IMPLICATIONS**

Nil

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1.1	Continual improvement in IPR, transparency and accountability
G2	Strengthened Advocacy and Partnerships
G2.1	Partnerships with and advocacy to Federal and State Government to strengthen service provision within the Shire

### COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. No financial exposure to Council

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Council is a Unit Holder and a Beneficiary of the Local Government House Trust.

Operation – Risk Matrix Rating is assessed as Low. Variation proposed will have no impact on Council's Operations.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENT

The first two amendments outlined above remove powers granted to the Trustee in the 2002 Deed Variation resulting from the merger to a single Association representing WA Local Governments. These amendments which previously facilitated the transfer of trusteeship to the then new Western Australian Local Government Association are removed, but with the clarification that any appointment must be with the consent of the beneficiaries.

The final amendment intends to confirm that power rests with the Board of Management. As the Board of Management comprises Local Governments, this satisfies the requirements of a STB for tax purposes. This amendment reflects the actual operation of the Trustee in implementing the decisions of the Board of Management whilst retaining sufficient operational discretion to place and renew investments and pay suppliers.

These amendments provide greater power to beneficiaries through the Board of Management, and as such it is anticipated they will be considered acceptable.

ITEM 11      MATTERS FOR CONSIDERATION – HEALTH AND BUILDING

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*No matters for consideration.*

ITEM 12      MATTERS FOR CONSIDERATION – WORKS

---

*No matters for consideration.*



## ITEM 13 URGENT COUNCILLORS' BUSINESS

### **RESOLUTION: 121-19/20**

#### **MOVED Cr Jo Haythornthwaite SECONDED Cr McGuinness**

That Council accept new Urgent Councillors' Business.

**CARRIED 8/0**

#### **Cr Hippisley**

Cr Hippisley spoke on a Solar Calendar Concept (submitted in Councillors' Q&A prior to the Meeting) which could be a possible joint project with the Quairading District High School, especially given the recent grant funding opportunity offered to Council.

Cr Jo Haythornthwaite suggested that a List of possible Projects for future consideration under the Drought Communities Extension Programme be compiled by the CEO.

#### **Cr McGuinness**

Cr McGuinness advised the meeting that he had been contacted by a Board Member from the Farmers' Cooperative seeking that the Parking Layby be funded from the Drought Communities Extension Programme. Cr McGuinness advised that he had informed the Board Member that the revised criteria funding guidelines have not been made available to Council, who would then consider eligible projects.

Cr Davies and Cr Jo Haythornthwaite confirmed that they had also been contacted by Coop Board members.

Cr Stacey commented that the Layby in the main Shopping Precinct should be included in the List as it was unlikely that this work would be funded by Main Roads nor any other Grant.

#### **3.11 pm**

Mr Andrew Francis left the Meeting.

#### **Cr Smith**

Cr Smith proposed to the meeting that a cost benefit analysis of full-time employees be listed for the next Audit & Risk Meeting.

Cr Davies advised that a motion is required to add items to the agenda.

#### **1) Full-time employee cost benefit analysis**

### **RESOLUTION: 122-19/20**

#### **MOVED Cr Smith**

That a cost benefit analysis of full time employees be listed in the next Audit and Risk Committee Agenda.

**MOTION LAPSED DUE TO THE LACK OF A SECONDER**

## ITEM 14 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

*No matters for consideration.*

**ITEM 15      NEXT MEETING DATE**

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The next Ordinary Meeting of Council is scheduled to take place on Thursday 26<sup>th</sup> March 2020, commencing at 2 pm at the Council Chambers, 10 Jennaberring Road, Quairading.

**ITEM 16      CLOSURE**

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There being no further business, the Chairman closed the Meeting at \_\_\_\_\_ pm.

I certify the Minutes of the Ordinary Meeting of Council held on 27<sup>th</sup> February 2020 were confirmed on 26<sup>th</sup> March 2020 as recorded on Resolution No. \_\_\_\_\_

Confirmed..... 26/03/20

ITEM 8      MATTERS FOR CONSIDERATION – BUILDING AND TOWN PLANNING

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*No matters for consideration.*

## ITEM 9 MATTERS FOR CONSIDERATION – FINANCE & AUDIT

### 9.1 Accounts for Payment – February 2020

<b>Meeting Date</b>	26 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Nathan Gilfellon
<b>Attachments</b>	9.1.1 February 2020 Payment List 9.1.2 Transport Takings 9.1.3 Credit Card Statement
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

That Council note the following:

1. That Schedule of Accounts for February covering Municipal Vouchers 23702 to 23705 & EFT 7566 to EFT 7636 and DC 1088116 & DC 1075742 totalling \$437,021.52 be received and
2. That Police Licensing payments for the month of February 2020 totalling \$41,997.45 be received (Attachment 9.1.2); and
3. That fund transfers to Corporate Credit Card for February 2020 balance totalling \$214.80 be received (Attachment 9.1.3); and
4. That Net Payroll payments for the month February 2020 totalling \$120,647.07; and
5. That the Lease payment for the month of February 2020 on the CESM Vehicle totalling \$1,140.08.

**VOTING REQUIREMENTS – Simple Majority**

#### IN BRIEF

Payments are per attached schedules 9.1 1/2/3

#### MATTER FOR CONSIDERATION

Note the accounts paid during February 2020.

#### BACKGROUND

Accounts paid are required to be submitted each month.

#### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 (Reg 13 (1)) requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Payment from Council's Municipal Fund. Expenditure as per delegated authority and included in the adopted 2019/2020 Budget.

Payments made for the 2019/20 Year in the Payments List have been included in Councils Budget in accordance with section 6.8 of the Local Government Act 1995.

### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

#### **Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

### **COMMUNITY CONSULTATION**

Nil

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating considered Low – On Risk Matrix given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low – Creditors reviewed weekly and paid in accordance to agreed terms.

Operation – Risk Matrix Rating considered Low.

Natural Environment – Risk Matrix Rating considered Low.

## LIST OF ACCOUNTS FEBRUARY 2020

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT	FUNDED
EFT7566	07/02/2020	TOLL TRANSPORT PTY LTD	FREIGHT OF SIGNAGE	15.79	
EFT7567	07/02/2020	LANDGATE	RURAL UV'S CHARGEABLE	293.16	
EFT7568	07/02/2020	COUNTRY COPIERS NORTHAM	45,057 PHOTOCOPIES & TONER	837.49	
EFT7569	07/02/2020	WA TREASURY CORPORATION	GUARANTEE FEE: LOANS 115,116,117,118 & 119	2,165.81	PARTIAL
EFT7570	07/02/2020	TROPHY SPECIALISTS	HONOUR BOARD LETTERING - CITIZEN OF THE YEAR AWARD	43.00	
EFT7571	07/02/2020	CDA AIR CONDITIONING & REFRIGERATION	64 CORALING STREET: REPLACE EXISTING EVAPORATIVE AIRCONDITIONER UNIT	3,690.00	
EFT7572	07/02/2020	PERFECT COMPUTER SOLUTIONS PTY LTD	MAINTENANCE & IT SUPPORT: DEPOT & ADMIN	340.00	
EFT7573	07/02/2020	WATER CORPORATION	WATER USAGE & CHARGES TO 31/12/19	409.26	
EFT7574	07/02/2020	BORAL CONSTRUCTION MATERIALS GROUP LTD	50 X 20KG BAGS OF COLD MIX, 2 X 205L DRUMS OF EMULSION	2,021.80	
EFT7575	07/02/2020	J.A. GIMBEL PAINTING	UNIT 2, GILLETT STREET: PAINTING OF UNIT	3,151.50	
EFT7576	07/02/2020	GREAT SOUTHERN FUEL SUPPLIES	9000LTS DIESEL, 1000LTS UNLEADED FUEL	13,957.39	
EFT7577	07/02/2020	QC ULTIMATE CLEAN	UNIT 4 ARTHUR KELLY VILLAGE: CARPET CLEANING	176.00	
EFT7578	07/02/2020	STATE NRM OFFICE	RECOUP OF UNSPENT FUNDS PROJECT A17140 - CONNECTING CORRIDORS ACROSS QUAIRADING	20,006.80	FULLY
EFT7579	07/02/2020	NATURE PLAYGROUNDS	COMMUNITY PARK: DESIGN DEPOSIT - REVISED CONCEPT	550.00	
EFT7580	07/02/2020	TOODYAY TRENCHERS	SERVICE LOCATING: DANGIN MEARS ROAD SLK 18.00 TO 18.50	650.00	PARTIAL
EFT7581	07/02/2020	CASTLEDINE & CASTLEDINE DESIGNERS	ADDITIONAL REVISION WORK ON THE DESIGN AND VARIATIONS - REBRANDING PROJECT	1,980.00	
EFT7582	07/02/2020	SUBMARINE MEDIA PTY LTD	REIMBURSEMENT: CABIN BOND & HIRE REFUND (CANCELLED)	325.00	FULLY
EFT7583	07/02/2020	OFFICEWORKS	2 X SAMSUNG GALAXY PHONES: WORKS & CESM	1,991.95	
EFT7584	07/02/2020	BENJAMIN YARDLEY	REIMBURSEMENT: WORKING WITH CHILDREN CARD	87.00	
EFT7585	07/02/2020	BOC LIMITED	CONTAINER RENTAL: 29/12/19 - 28/01/20 - MEDICAL CENTRE & DEPOT	49.28	
EFT7586	11/02/2020	GRAHAM WILLIAM ANDERSON	CANCELLED EFT PAYMENT		
EFT7587	11/02/2020	QUAIRADING SMASH REPAIRS	Q190: SUPPLY & FIT WINDSCREEN	385.00	
EFT7588	11/02/2020	QUAIRADING TYRE & BATTERY SUPPLIES	SUPPLY & FIT TYRES: 4 X Q5122, 2 X Q4460, 1 X Q649, 4 X Q190, 8 X Q4450 & 4 X Q450, VARIOUS PUNCTURE REPAIRS, SUPERCHARGE BATTERIES: 4 X Q450	11,144.61	
EFT7589	11/02/2020	QUAIRADING FARMERS CO-OP	VARIOUS PURCHASES: DEPOT, SWIMMING POOL, ADMIN, MEDICAL CENTRE, DAYCARE, DEPOT & C/PARK, INCLUDING NEWSPAPERS & AUSTRALIA DAY BREAKFAST EXPENSES	1,418.28	PARTIAL
EFT7590	11/02/2020	QUAIRADING AGRI SERVICES	MAINTENANCE PURCHASES FOR DEPOT INCLUDING CONCRETE, CLEANING MATERIALS & RETICULATION PARTS	1,848.21	
EFT7591	11/02/2020	PERFECT COMPUTER SOLUTIONS PTY LTD	MAINTENANCE & IT SUPPORT JANUARY	892.50	
EFT7592	11/02/2020	CLINICARE PHARMACY QUAIRADING	MEDICAL SUPPLIES - ASPRO CLEAR	4.95	
EFT7593	11/02/2020	QUAIRADING TYRE & BATTERY	FUEL FOR COMMUNITY CAR	359.20	FULLY
EFT7594	11/02/2020	WATER CORPORATION	WATER USAGE & CHARGES 21/11/19 - 29/01/20	57.59	
EFT7595	11/02/2020	OSSROCK TRANSPORT	WET HIRE OF SIDE TIPPER - OLD BEVERLEY EAST ROAD	9,556.25	PARTIAL
EFT7596	11/02/2020	DALWALLINU CONCRETE PTY LTD TRADING AS DALLCON	SUPPLY AND DELIVER RCP PIPES AND HEADWALLS DANGIN MEARS ROAD	7,900.20	PARTIAL
EFT7597	11/02/2020	CATHEDRAL OFFICE PRODUCTS	REIMBURSEMENT: CABIN BOND	200.00	FULLY
EFT7598	11/02/2020	CQ WATER TRUCK HIRE	WATER CART HIRE - OLD BEVERLEY EAST ROAD - FLOODWAY	19,129.00	PARTIAL
EFT7599	11/02/2020	SOUTHERN CROSS AUSTEREO PTY LTD	AROUND THE TOWNS TRIPLE M	88.00	
EFT7600	11/02/2020	MKM CONSULTING ENGINEERING	REVISED DESIGNS FOR SHADE SAILS AT SWIMMING POOL	726.00	

EFT7601	11/02/2020	IRIS CONSULTING GROUP PTY LTD	DEVELOP AN AMENDED RECORDKEEPING PLAN AS PER PROPOSAL DATE 04/12/19	6,600.00	
EFT7602	11/02/2020	ALL SURFACE RESTORATIONS	REIMBURSEMENT: CABIN BOND	200.00	FULLY
EFT7603	18/02/2020	GRAHAM WILLIAM ANDERSON	CANCELLED EFT PAYMENT		
EFT7604	18/02/2020	AVON WASTE	DOM RUBBISH X 4 WEEKS, RECYCLING SERVICES: 06/01 & 20/01, BULK RECYCLING SERVICES: 03/01 & 31/01	10,010.46	PARTIAL
EFT7605	18/02/2020	SURGICAL HOUSE	MEDICAL SUPPLIES: EXAM SHEETING ROLLS, SPECULAS & PREGNANCY TEST KITS	293.02	
EFT7606	18/02/2020	KELYN TRAINING SERVICES	STAFF TRAINING, ACCOMODATION & TRAVEL - WORK SAFELY X 1, IMPLEMENT TRAFFIC MANAGEMENT X 2	7,427.50	
EFT7607	18/02/2020	WATER CORPORATION	WATER USAGE & CHARGES 19/11/19 - 24/01/20	1,420.56	
EFT7608	18/02/2020	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - FEBRUARY	18,810.00	
EFT7609	18/02/2020	COLAS	BITUMEN SEALING: OLD BEVERLEY EAST ROAD	150,869.26	PARTIAL
EFT7610	18/02/2020	COMBINED PEST CONTROL	INSECT SPRAYING ALL BUILDINGS	5,646.30	
EFT7611	18/02/2020	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES - 21/01/20 & 31/01/20	467.50	
EFT7612	18/02/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BUILDING SERVICES LEVY FEE X 1	56.65	FULLY
EFT7613	18/02/2020	DORMAKABA AUSTRALIA PTY LTD	PERIODIC INSPECTION OF AUTOMATIC DOORS - MEDICAL CENTRE, CRC & ADMIN	589.30	
EFT7614	18/02/2020	PLUMBERJ'S MOBILE PLUMBING	REPAIRS TO LEAKING SHOWER IN THE FEMALE CHANGEROOM AT THE POOL	55.00	
EFT7615	25/02/2020	TOLL TRANSPORT PTY LTD	FREIGHT OF COMPUTER HARD DRIVES, PARTS & MEDICAL SUPPLIES	94.66	
EFT7616	25/02/2020	LANDGATE	RURAL UV'S CHARGEABLE	83.76	
EFT7617	25/02/2020	SHIRE OF CORRIGIN	REPAIRS TO SPEED ALERT MOBILE TRAILER	966.53	
EFT7618	25/02/2020	QUAIRADING COMMUNITY RESOURCE CENTRE	WEBSITE/GYM MANAGEMENT & CLEANING, PRINTING & LAMINATING SERVICES, STREET SIGN DESIGN FEES	2,732.35	
EFT7619	25/02/2020	SURGICAL HOUSE	MEDICAL SUPPLIES: SPECULAS & CLINICAL WASTE BAGS	260.81	
EFT7620	25/02/2020	CDA AIR CONDITIONING & REFRIGERATION	MEDICAL CENTRE: SUPPLY & INSTALL DAIKAN AIRCONDITIONER	11,627.00	
EFT7621	25/02/2020	WATER CORPORATION	WATER USAGE & CHARGES 22/11/19 - 31/01/20	306.45	
EFT7622	25/02/2020	LANDMARK	MERIDIAN 1KG X 5 - BEETLE SPRAY: OVAL	819.50	
EFT7623	25/02/2020	W.E SHENTON & CO	REIMBURSEMENT: TOWN HALL BOND & HIRE (CANCELLED)	820.00	FULLY
EFT7624	25/02/2020	WESTERN STABILISERS PTY LTD	OLD BEVERLEY EAST ROAD: CEMENT STABILISATION OF BASE COURSE & COMBINED MOBILISATION/DEMobilISATION	33,542.43	PARTIAL
EFT7625	25/02/2020	QUICK CORPORATE	STATIONERY: MEDICAL CENTRE, CHILDCARE, DEPOT & ADMIN	452.03	
EFT7626	25/02/2020	GREAT SOUTHERN FUEL SUPPLIES	5000LTS DIESEL & 500LTS UNLEADED FUEL	7,170.40	
EFT7627	25/02/2020	NOBLE MEDICAL INVESTMENT PTY LTD	PRE-EMPLOYMENT MEDICAL	279.40	
EFT7628	25/02/2020	QUAIRADING BOOK POST (HOWLETT)	LIBRARY CONTRACT: JANUARY 2020	2,457.19	
EFT7629	25/02/2020	LOCAL GOVERNMENT PROFESSIONALS	2019/20 PRO-RATA LG PROFESSIONALS MEMBERSHIP FOR NATHAN GILFELLON	265.51	
EFT7630	25/02/2020	PROFORM CIVIL	SURVEY SET OUT DANGIN MEARS ROAD	16,866.30	FULLY
EFT7631	25/02/2020	C & J MEAD	REIMBURSEMENT: KEYS CUT FOR PARK HOUSE GENERATOR/RETIC BOX	18.00	
EFT7632	25/02/2020	IMPRINT PLASTIC	DOOR NAME PLATE FOR DOCTOR	23.10	
EFT7633	25/02/2020	MARTIN FORDHAM	RECORDS DISPOSAL CONSULTANCY & TRAINING	1,512.50	
EFT7634	25/02/2020	ALL SURFACE RESTORATIONS	WATERPROOFING SHOWER MAINTENANCE TO ALL UNITS AT 19 GILLETT STREET	4,070.00	
EFT7635	25/02/2020	LITE INDUSTRIES PTY LTD	SHORING UNIT: CEMETERIES	8,092.15	
EFT7636	25/02/2020	CANNON HYGIENE AUSTRALIA	SANITARY UNIT SERVICE - ANNUAL FEE 09/02/20 - 08/03/21: HALL, PUBLIC CONVENIENCES, COMMUNITY BUILDING, POOL & ADMIN OFFICE	1,920.61	
23702	11/02/2020	TELSTRA	PHONE USAGE & CHARGES TO 19/01/20	1,821.44	
23703	11/02/2020	SYNERGY	POWER USAGE & CHARGES - 18/11/19 - 21/01/20	257.44	
23704	17/02/2020	TELSTRA	PHONE USAGE & CHARGES TO 01/02/20	417.69	
23705	25/02/2020	SYNERGY	POWER USAGE & CHARGES: 25/12/19 - 24/01/20	2,401.92	

DC 1088116	21/02/2020	PAYCLEAR SERVICES	SUPERANNUATION CONTRIBUTIONS - JANUARY	14,405.83	
DC 1075742	02/02/2020	PAYCLEAR SERVICES	SUPERANNUATION CONTRIBUTIONS - FEBRUARY	14,439.95	
				<b>437,021.52</b>	



<b>TRANSPORT TAKINGS FOR THE MONTH ENDING</b>		
<b>FEBRUARY 2020</b>		<b>Attachment 9.1.2</b>
<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
30/01/2020	TRANSPORT TAKINGS	3,125.85
31/01/2020	TRANSPORT TAKINGS	1,201.35
		<b>4,327.20</b>
3/02/2020	TRANSPORT TAKINGS	2,392.95
4/02/2020	TRANSPORT TAKINGS	1,726.55
5/02/2020	TRANSPORT TAKINGS	940.55
6/02/2020	TRANSPORT TAKINGS	2,176.60
7/02/2020	TRANSPORT TAKINGS	2,057.40
10/02/2020	TRANSPORT TAKINGS	868.05
11/02/2020	TRANSPORT TAKINGS	988.25
13/02/2020	TRANSPORT TAKINGS	2,354.30
14/02/2020	TRANSPORT TAKINGS	2,138.15
17/02/2020	TRANSPORT TAKINGS	882.00
18/02/2020	TRANSPORT TAKINGS	915.10
19/02/2020	TRANSPORT TAKINGS	14.95
20/02/2020	TRANSPORT TAKINGS	1,766.95
21/02/2020	TRANSPORT TAKINGS	1,075.95
24/02/2020	TRANSPORT TAKINGS	2,732.80
25/02/2020	TRANSPORT TAKINGS	1,846.85
26/02/2020	TRANSPORT TAKINGS	1,962.15
27/02/2020	TRANSPORT TAKINGS	9,884.45
28/02/2020	TRANSPORT TAKINGS	946.25
		<b>37,670.25</b>
	<b>TOTAL</b>	<b>41,997.45</b>

**Important notice regarding Autopay Direct Debit Arrangement- Direct Debit**

\* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$9 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday VISA Card			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 JAN	<b>Purchases</b> WESTNET PERTH AU	184.00	
08 JAN	COMPUTER NETWORK/INFORMATION THE PERTH MINT EAST PERTH AU TOURIST ATTRACTIONS & EXHIBI	30.80	0372 Other Expnd. - Citizenship Camp
	<b>Sub Total:</b>	<b>214.80</b>	
28 JAN	<b>Miscellaneous Transactions</b> TRANSFER CLOSING BALANCE TO BILLING ACCT	214.80 -	
	<b>Sub Total:</b>	<b>214.80 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

I have checked the above details and verify that they are correct.

Cardholder Signature \_\_\_\_\_



Date \_\_\_\_\_

05/02/2020

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_



Date \_\_\_\_\_

27/02/2020.

## 9.2 Financial Information–Statements of Income and Expenditure for the Period Ending – 29<sup>th</sup> February 2020

<b>Meeting Date</b>	26 <sup>th</sup> March 2019
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Nathan Gilfellow
<b>Attachments</b>	9.2.1 Financial Statements for February
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

That Council receive the Monthly Financial Statements for the period ending 26<sup>th</sup> February 2020.

**VOTING REQUIREMENTS** – Simple Majority

### IN BRIEF

- Monthly Financial Statements for the period ending 29<sup>th</sup> February 2020 attached.
- Monthly Financial Statements have been updated based on the Moore Stephens Monthly Statements Model.
- The Monthly Financial Statements report include the Fund Balances Report and the Variance Report previously reported separately.

### MATTER FOR CONSIDERATION

To receive the monthly Financial Report and Statements

### BACKGROUND

Council resolved in October 2000 (Minute Number 071-00/01) to receive Financial Statements in the required statutory format. Requests for new Monthly Financial Statements started a search for a new template. The current template is based on the Moore Stephens Monthly Budget Template.

### STATUTORY ENVIRONMENT

Amendments to the regulations, gazetted on the 31<sup>st</sup> March 2005 and effective from the 1<sup>st</sup> July 2005, have repealed the existing regulations (34 and 35) relating to monthly and quarterly / triannual financial reports.

They have been substituted in accordance with a new Regulation 34. This new regulation only requires Local Governments to report on a monthly basis, although it is much more prescriptive as to what is required and its intention is to establish a minimum standard across the industry.

The new regulations require Local Government to prepare each month a statement of financial activity as per attachment. This statement is intended to report on the sources and application of funds highlighting variances to budget for the month in question.

### POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

The Model Monthly Financial Statements cost \$430 (2018/19) and will be an ongoing annual expense if the latest model is needed. Staff time is used to update and customise the template for Council preferences.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

## COMMUNITY CONSULTATION

Nil

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – Comprehensive Monthly Financial Reports in accordance with the Local Government’s Financial Regulation 34 including individual schedules on each budget line item provided to Council for analysis.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low.

Operation – Risk Matrix Rating considered Low – Level verified through Council Financial Audits.

Natural Environment – Risk Matrix Rating considered Low.

## COMMENT

The Monthly Financial Statements have been updated based on the Moore Stephens Monthly Reporting Template. They now also include the Fund Balances Report and the Variation Report which were previously separate items.

The Model Template has been updated to include profit and loss statements for the Medical Practice, Childcare and Caravan Park. The Statements can continue to be updated and customised to include relevant information for Council and Staff and to work with improved Management Accounting practices.

**SHIRE OF QUAIRADING**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 29 February 2020**

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

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire of Quairading for the 2019/20 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance (Under)/Over
<b>Capital Expenditure</b>					
<b>Land &amp; Buildings</b>					
Park Cottages	93.59%	205,151	205,151	191,991	(13,160)
Industrial Lots	0.00%	155,852	155,851	-	(15,851)
<b>Plant &amp; Equipment</b>					
Q3919 - Dynapac Steel Roller	0.00%	145,000	145,000	-	(145,000)
Q430 - Caterpillar Bobcat	0.00%	85,000	85,000	-	(85,000)
<b>Infrastructure - Roads</b>					
2019/20 Roads Program	55.82%	1,579,323	1,190,686	881,588	(309,098)
<b>Other Infrastructure</b>					
Oval Lighting	9.44%	175,090	175,090	16,525	(158,565)
Bowling Green Repairs	100.00%	181,603	181,603	181,603	(0)
Old School Site	0.00%	93,360	-	-	-
<b>Operational</b>					
Medical Practice Expense	74.44%	306,716	241,391	228,306	(13,085)
Roads Maintenance	56.03%	643,303	428,868	360,459	(68,409)

% Compares current ytd actuals to annual budget

Financial Position	* Note	Prior Year		Current Year	
		1 March 2019		29 February 2020	
Adjusted Net Current Assets	132%	\$ 1,666,621	\$	2,204,070	
Cash and Equivalent - Unrestricted	131%	\$ 1,718,542	\$	2,253,350	
Cash and Equivalent - Restricted	118%	\$ 2,691,245	\$	3,162,410	
Receivables - Rates	103%	\$ 315,026	\$	325,579	
Receivables - Other	100%	\$ 182,324	\$	181,625	
Payables	116%	\$ 440,349	\$	512,571	

\* Note: Compares current ytd actuals to prior year actuals at the same time

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 18th March 2020  
Prepared by: Executive Manager of Corporate Services  
Reviewed by: Chief Executive Officer

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are 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.

**ROUNDING OFF FIGURES**

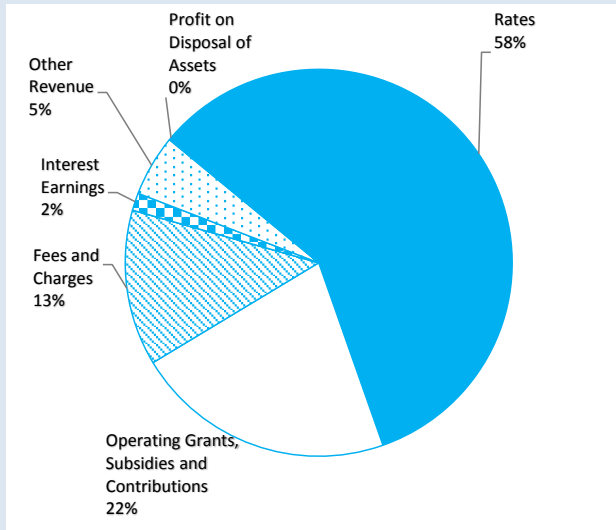
All figures shown in this statement are rounded to the nearest dollar.



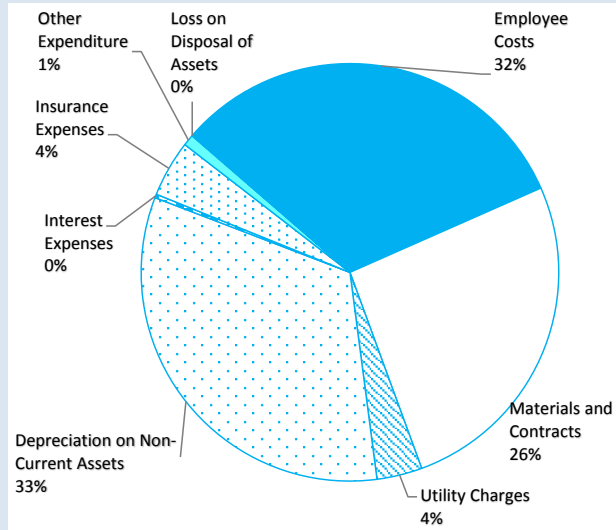
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**SUMMARY GRAPHS**

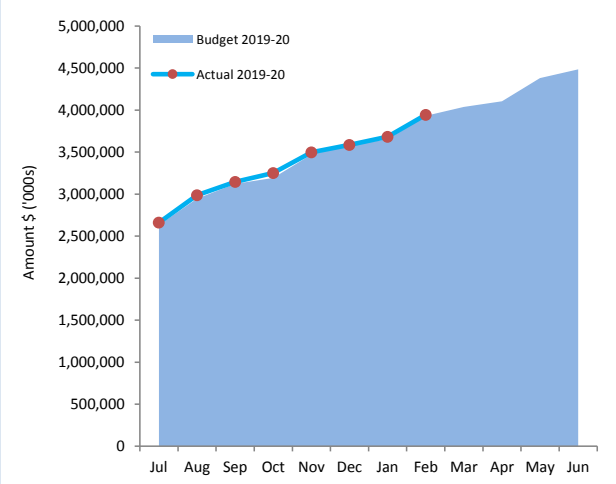
**OPERATING REVENUE**



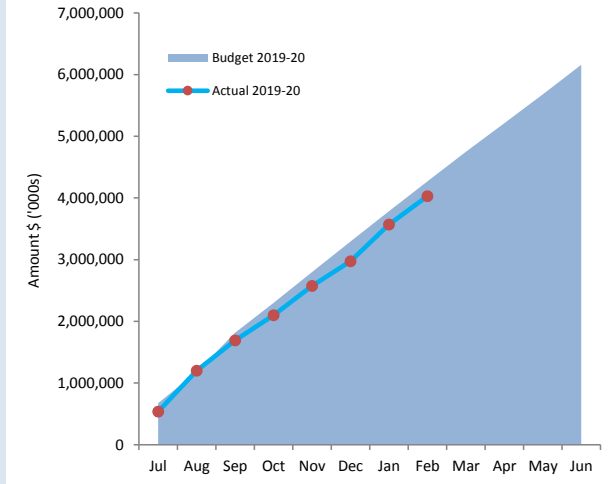
**OPERATING EXPENSES**



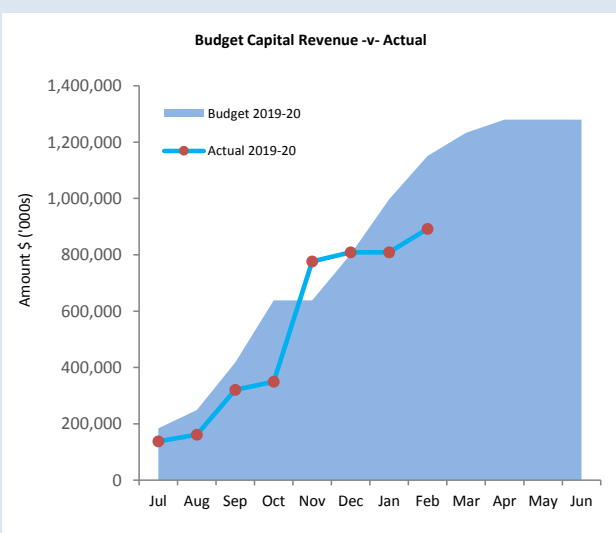
**Budget Operating Revenues -v- Actual**



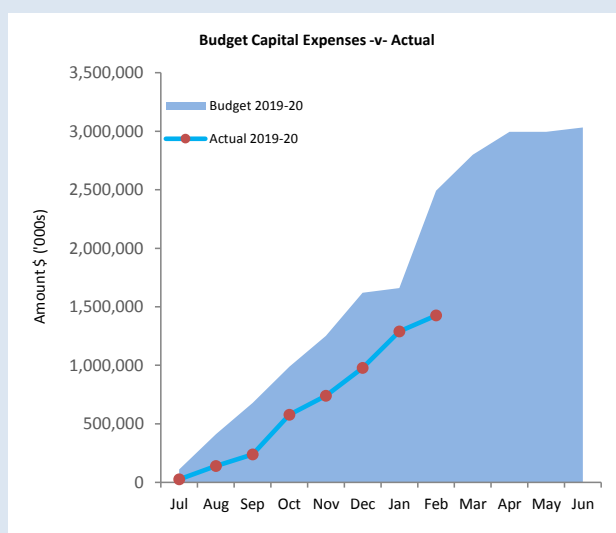
**Budget Operating Expenses -v-YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



This information is to be read in conjunction with the accompanying Financial Statements and Notes. Capital Revenue include Capital Grants and Contributions, Proceeds of Sale and Borrowings.

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**STATUTORY REPORTING PROGRAMS**

City operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce resources.	The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Health inspections, food quality control, pest control and operation of the medical centre.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Operation and maintenance of the Little Rainmakers Childcare Centre, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge. Youth programme and Quairading Youth Centre.
<b>HOUSING</b>	To provide and maintain housing.	Maintenance of housing rented to staff and non staff.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.
<b>ECONOMIC SERVICES</b>	To help promote the Shire Quairading and its economic wellbeing.	Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control the Shire of Quairading overheads.	Administration, Private works overheads, plant operating costs, allocation of salaries and wages. Operation of private works.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1(b)	2,233,386	2,233,386	<b>2,376,208</b>	142,822	6%	
<b>Revenue from operating activities</b>							
Governance		5,824	5,657	<b>9,652</b>	3,995	71%	
General Purpose Funding - Rates	5	2,299,602	2,299,130	<b>2,296,570</b>	(2,560)	(0%)	
General Purpose Funding - Other		977,509	730,543	<b>732,022</b>	1,479	0%	
Law, Order and Public Safety		197,103	107,065	<b>98,402</b>	(8,664)	(8%)	
Health		114,629	103,086	<b>126,394</b>	23,308	23%	▲
Education and Welfare		190,279	126,513	<b>122,996</b>	(3,517)	(3%)	
Housing		109,576	73,053	<b>65,658</b>	(7,395)	(10%)	
Community Amenities		164,458	148,725	<b>133,299</b>	(15,426)	(10%)	▼
Recreation and Culture		30,944	21,893	<b>25,765</b>	3,872	18%	
Transport		175,613	154,003	<b>164,030</b>	10,027	7%	
Economic Services		134,185	85,126	<b>65,807</b>	(19,319)	(23%)	▼
Other Property and Services		100,246	77,914	<b>103,749</b>	25,835	33%	▲
		<b>4,499,968</b>	<b>3,932,710</b>	<b>3,944,345</b>	11,635	0%	
<b>Expenditure from operating activities</b>							
Governance		(649,699)	(460,346)	<b>(405,876)</b>	54,470	12%	▲
General Purpose Funding		(83,039)	(55,359)	<b>(39,238)</b>	16,122	29%	▲
Law, Order and Public Safety		(362,226)	(248,065)	<b>(240,482)</b>	7,584	3%	
Health		(409,057)	(310,789)	<b>(293,795)</b>	16,993	5%	
Education and Welfare		(356,815)	(247,105)	<b>(200,119)</b>	46,986	19%	▲
Housing		(183,945)	(126,750)	<b>(105,618)</b>	21,132	17%	▲
Community Amenities		(494,667)	(330,321)	<b>(283,291)</b>	47,030	14%	▲
Recreation and Culture		(933,928)	(653,949)	<b>(597,599)</b>	56,350	9%	
Transport		(2,054,888)	(1,367,747)	<b>(1,314,018)</b>	53,729	4%	
Economic Services		(584,673)	(394,019)	<b>(314,378)</b>	79,641	20%	▲
Other Property and Services		(72,730)	(73,322)	<b>(235,167)</b>	(161,845)	(221%)	▼
		<b>(6,185,667)</b>	<b>(4,267,772)</b>	<b>(4,029,580)</b>	238,192	6%	
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		1,931,312	1,287,542	<b>1,325,593</b>	38,051	3%	
Adjust (Profit)/Loss on Asset Disposal	6	11,094	0	<b>(14,882)</b>	(14,882)		▼
Adjust Provisions and Accruals		3,478	0	<b>1,036</b>	1,036		
<b>Amount attributable to operating activities</b>		<b>260,185</b>	<b>952,479</b>	<b>1,226,512</b>	<b>274,033</b>	(29%)	
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions		975,773	847,075	<b>677,607</b>	(169,468)	(20%)	▼
Proceeds from Disposal of Assets	6	154,050	9,050	<b>64,686</b>	55,636	615%	▲
Capital Acquisitions	7	(3,032,069)	(2,480,771)	<b>(1,425,328)</b>	1,055,443	43%	▲
<b>Amount attributable to investing activities</b>		<b>(1,902,246)</b>	<b>(1,624,646)</b>	<b>(683,035)</b>	<b>941,612</b>	58%	▲
<b>Financing Activities</b>							
Proceeds from New Debentures		150,000	150,000	<b>150,000</b>	0	0%	
Self-Supporting Loan Principal		36,341	26,485	<b>26,485</b>	0	0%	
Transfer from Reserves	9	806,544	308,600	<b>308,600</b>	0	0%	
Repayment of Debentures	8	(94,443)	(56,050)	<b>(56,050)</b>	0	0%	
Transfer to Reserves	9	(1,300,000)	(1,120,000)	<b>(1,144,650)</b>	(24,650)	(2%)	
<b>Amount attributable to financing activities</b>		<b>(401,558)</b>	<b>(690,965)</b>	<b>(715,615)</b>	<b>(24,650)</b>	(4%)	
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>189,767</b>	<b>870,254</b>	<b>2,204,070</b>	1,333,816	(153%)	

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 29 FEBRUARY 2020

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### FEES AND CHARGES

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

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**BY NATURE OR TYPE**

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	2,233,386	2,233,386	<b>2,376,208</b>	142,822	6%	
<b>Revenue from operating activities</b>							
Rates	5	2,299,602	2,299,130	<b>2,296,570</b>	(2,560)	(0%)	
Operating Grants, Subsidies and Contributions		1,198,927	924,899	<b>858,085</b>	(66,814)	(7%)	
Fees and Charges		617,627	474,444	<b>513,419</b>	38,975	8%	
Interest Earnings		74,389	49,589	<b>57,622</b>	8,033	16%	
Other Revenue		294,463	184,647	<b>202,357</b>	17,709	10%	
Profit on Disposal of Assets	6	14,960	0	<b>16,292</b>	16,292		
		<b>4,499,968</b>	<b>3,932,710</b>	<b>3,944,345</b>	11,635	0%	
<b>Expenditure from operating activities</b>							
Employee Costs		(2,187,004)	(1,473,360)	<b>(1,289,220)</b>	184,140	12%	▲
Materials and Contracts		(1,525,723)	(1,104,783)	<b>(1,049,100)</b>	55,683	5%	
Utility Charges		(230,430)	(153,582)	<b>(141,542)</b>	12,040	8%	
Depreciation on Non-Current Assets		(1,931,312)	(1,287,542)	<b>(1,325,593)</b>	(38,051)	(3%)	
Interest Expenses		(24,077)	(16,051)	<b>(11,375)</b>	4,677	29%	
Insurance Expenses		(168,455)	(168,455)	<b>(176,349)</b>	(7,895)	(5%)	
Other Expenditure		(92,612)	(64,000)	<b>(34,990)</b>	29,010	45%	▲
Loss on Disposal of Assets	6	(26,054)	0	<b>(1,411)</b>	(1,411)		
		<b>(6,185,667)</b>	<b>(4,267,772)</b>	<b>(4,029,580)</b>	238,192	(6%)	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,931,312	1,287,542	<b>1,325,593</b>	38,051	3%	
Adjust (Profit)/Loss on Asset Disposal	6	11,094	0	<b>(14,882)</b>	(14,882)		▼
Adjust Provisions and Accruals		3,478	0	<b>1,036</b>	1,036		
<b>Amount attributable to operating activities</b>		<b>260,185</b>	<b>952,479</b>	<b>1,226,512</b>	274,033	29%	
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions		975,773	847,075	<b>677,607</b>	(169,468)	(20%)	▼
Proceeds from Disposal of Assets	6	154,050	9,050	<b>64,686</b>	55,636	615%	▲
Land held for resale		0	0	<b>0</b>	0		
Capital acquisitions	7	(3,032,069)	(2,480,771)	<b>(1,425,328)</b>	1,055,443	43%	▲
<b>Amount attributable to investing activities</b>		<b>(1,902,246)</b>	<b>(1,624,646)</b>	<b>(683,035)</b>	941,612	(58%)	
<b>Financing Activities</b>							
Proceeds from New Debentures		150,000	150,000	<b>150,000</b>	0	0%	
Self-Supporting Loan Principal		36,341	26,485	<b>26,485</b>	0	0%	
Transfer from Reserves		806,544	308,600	<b>308,600</b>	0	0%	
Repayment of Debentures	8	(94,443)	(56,050)	<b>(56,050)</b>	0	0%	
Transfer to Reserves	9	(1,300,000)	(1,120,000)	<b>(1,144,650)</b>	(24,650)	(2%)	
<b>Amount attributable to financing activities</b>		<b>(401,558)</b>	<b>(690,965)</b>	<b>(715,615)</b>	(24,650)	4%	
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>189,767</b>	<b>870,254</b>	<b>2,204,070</b>	1,333,816	153%	

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 1(a)  
NET CURRENT ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**EMPLOYEE BENEFITS**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave  
*(Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**PROVISIONS**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**INVENTORIES**

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES  
NOTE 1(b)  
ADJUSTED NET CURRENT ASSETS

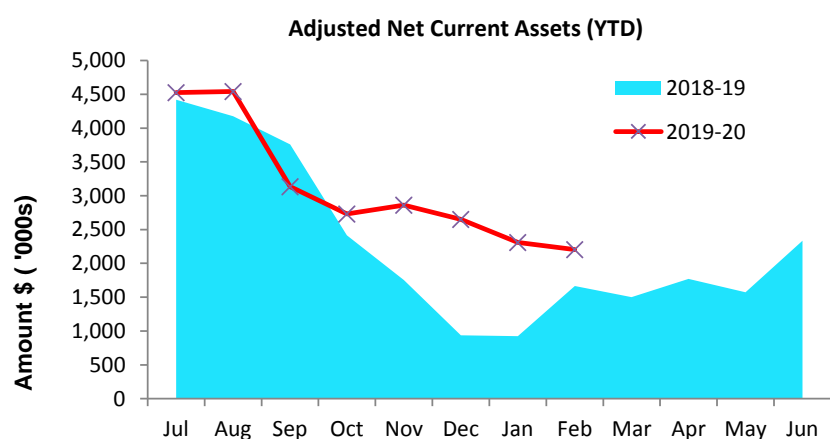
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 01 Mar 2019	Year to Date Actual 29 Feb 2020
		\$	\$	\$
<b>Adjusted Net Current Assets</b>				
<b>Current Assets</b>				
Cash Unrestricted	3	2,215,132	1,718,542	2,253,350
Cash Restricted	3	2,518,144	2,691,245	3,162,410
Receivables - Rates	4	237,459	315,026	325,579
Receivables - Other	4	192,221	182,324	181,625
Expected Credit Loss Allowance	4	(18,933)	0	(18,933)
Income Accrued		4,699	0	(1,277)
Prepaid Expenses		13,347	0	0
Interest / ATO Receivable		26,115	90,490	78,727
Inventories		4,870	12,026	10,202
		5,193,054	5,009,653	5,991,683
<b>Less: Current Liabilities</b>				
Payables		(341,006)	(440,349)	(512,571)
Provisions - employee		(81,311)	(393,660)	(315,963)
Long term borrowings		(315,964)	(21,042)	(25,260)
		(738,281)	(855,051)	(853,794)
<b>Unadjusted Net Current Assets</b>		<b>4,454,773</b>	<b>4,154,602</b>	<b>5,137,889</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(2,326,360)	(2,691,245)	(3,162,410)
Less: Loans receivable		(35,811)	(18,440)	0
Add: Provisions - employee		202,295	200,662	203,331
Add: Long term borrowings		81,311	21,042	25,260
<b>Adjusted Net Current Assets</b>		<b>2,376,208</b>	<b>1,666,621</b>	<b>2,204,070</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



**This Year YTD**

**Surplus(Deficit)**

**\$2.2 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$1.67 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 2  
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 budget materially.

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Health	23,308	23%	▲	Timing	Timing of Medical Practice Income
Community Amenities	(15,426)	(10%)	▼	Timing	Timing of NRM Small Community Grants
Economic Services	(19,319)	(23%)	▼	Permanent	Income from Cabins and Caravan Park under budgeted income
Other Property and Services	25,835	33%	▲	Permanent	Sale of surplus Electrical Goods and Contributions for Long Service Leave
<b>Expenditure from operating activities</b>					
Governance	54,470	12%	▲	Timing	Timing of Accounting Fees, Risk Co-ordinator Program, Integrated Planning Costs in Administration
General Purpose Funding	16,122	29%	▲	Timing	Timing of Valuation Expenses and Administration Allocation
Education and Welfare	46,986	19%	▲	Timing	Timing of Independent Living Units Design and expenses at AKV and Childcare Centre
Housing	21,132	17%	▲	Timing	Timing of Maintenance expenses
Community Amenities	47,030	14%	▲	Timing	Timing of costs for Town Planning, Cemetery and Badjaling Drain Survey
Economic Services	79,641	20%	▲	Timing	Timing of costs at Caravan Park, CDO other and Tourist Promotion expenses
Other Property and Services	(161,845)	(221%)	▼	Timing	Under allocation of PWO, POC costs higher than budgeted
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	(169,468)	(20%)	▼	Timing	Timing of Roads and Audio town Hall Visual Grants, Portable Generator and Oval Lighting
Proceeds from Disposal of Assets	55,636	615%	▲	Timing	Timing of Proceeds of Sale
Capital Acquisitions	1,055,443	43%	▲	Timing	Timing of Capital Projects & Acquisitions

**KEY INFORMATION**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

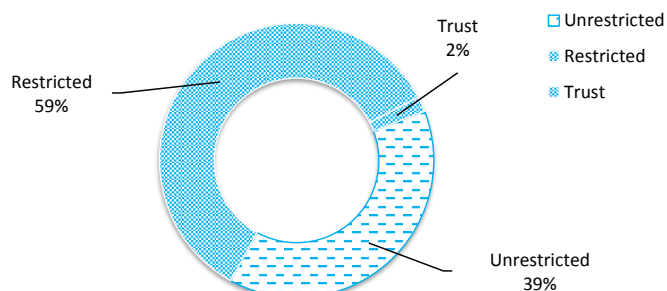
<b>Cash and Investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total YTD Actual</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash and Floats	650			650			
<b>At Call Deposits</b>							
Municipal Fund	231,225			231,225	Westpac		
Medical Centre	49			49	Westpac		
Child Care Centre	5,276			5,276	Westpac		
Municipal On Call	920,000			920,000	Westpac	0.10%	
Reserve Fund On Call		52,163		52,163	Westpac	0.10%	
Trust Fund			95,452	95,452	Westpac		
<b>Term Deposits</b>							
Municipal Investment - Term Deposit	305,856			305,856	Westpac	0.83%	05-Mar-20
Municipal Investment - Term Deposit	301,795			301,795	Westpac	1.52%	03-Apr-20
Municipal Investment - Term Deposit	301,354			301,354	Westpac	1.49%	03-Mar-20
Reserve Investment - Term Deposit		481,771		481,771	Westpac	1.49%	03-Mar-20
Reserve Investment - Term Deposit		973,107		973,107	Westpac	1.55%	12-Apr-20
Reserve Investment - Term Deposit		466,165		466,165	Westpac	1.42%	22-May-20
Reserve Investment - Term Deposit		1,189,205		1,189,205	Westpac	1.52%	23-Mar-20
<b>Total</b>	<b>2,066,204</b>	<b>3,162,410</b>	<b>95,452</b>	<b>5,324,067</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



**Total Cash**

**\$5.32 M**

**Unrestricted**

**\$2.07 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Rates Receivable	30 June 2019	29 Feb 20
	\$	\$
Opening Arrears Previous Years	183,897	237,459
Levied this year	2,394,734	2,489,560
Less Collections to date	(2,341,172)	(2,401,440)
Equals Current Outstanding	<b>237,459</b>	<b>325,579</b>
<b>Net Rates Collectable</b>	<b>237,459</b>	<b>325,579</b>
% Collected	97.76%	96.46%

**KEY INFORMATION**

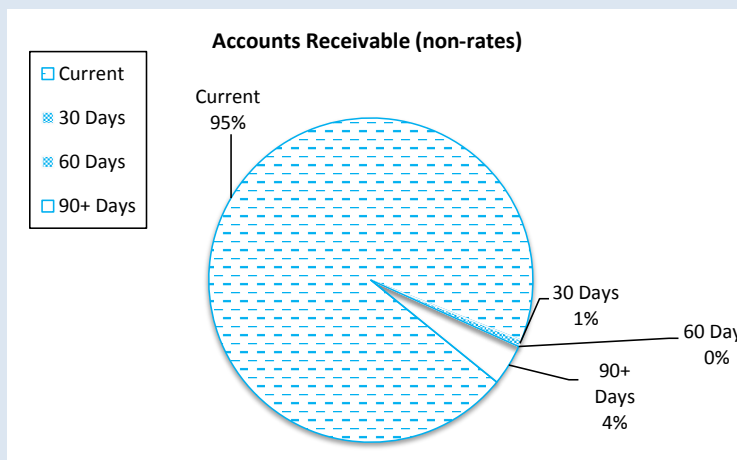
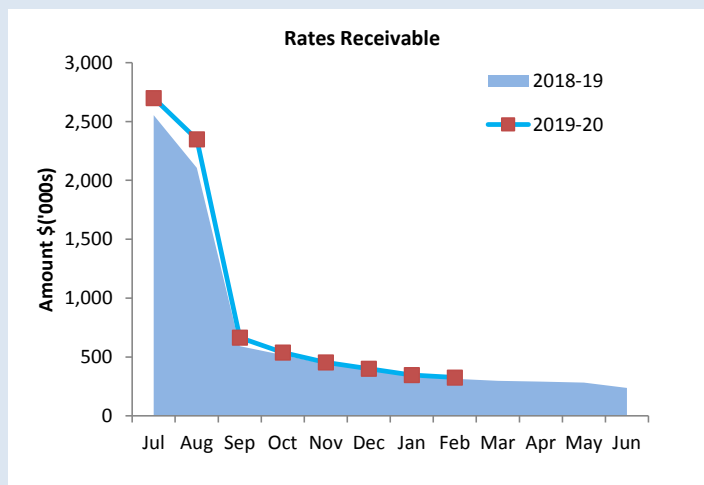
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

**SIGNIFICANT ACCOUNTING POLICIES**

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	229,887	1,599	0	9,933	241,419
Percentage	95%	1%	0%	4%	
<b>Balance per Trial Balance</b>					
Sundry debtors					123,371
Loss Allowance					(18,933)
GST receivable					78,727
Pensioner Rebates					58,254
<b>Total Receivables General Outstanding</b>					<b>241,419</b>

Amounts shown above include GST (where applicable)



<b>Debtors Due</b>
<b>\$241,419</b>
<b>Over 30 Days</b>
<b>5%</b>
<b>Over 90 Days</b>
<b>4%</b>

<b>Collected</b>	<b>Rates Due</b>
<b>96%</b>	<b>\$325,579</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE**

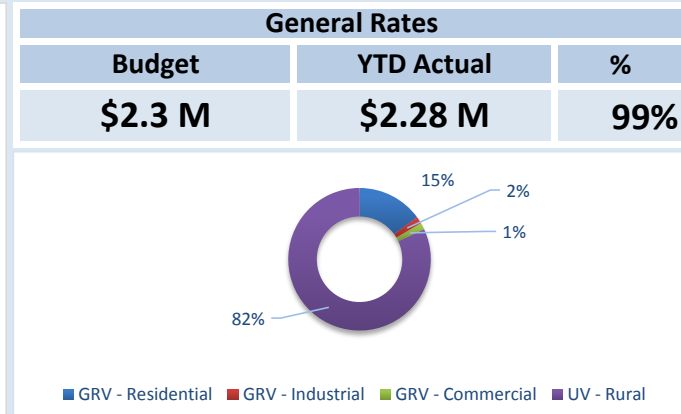
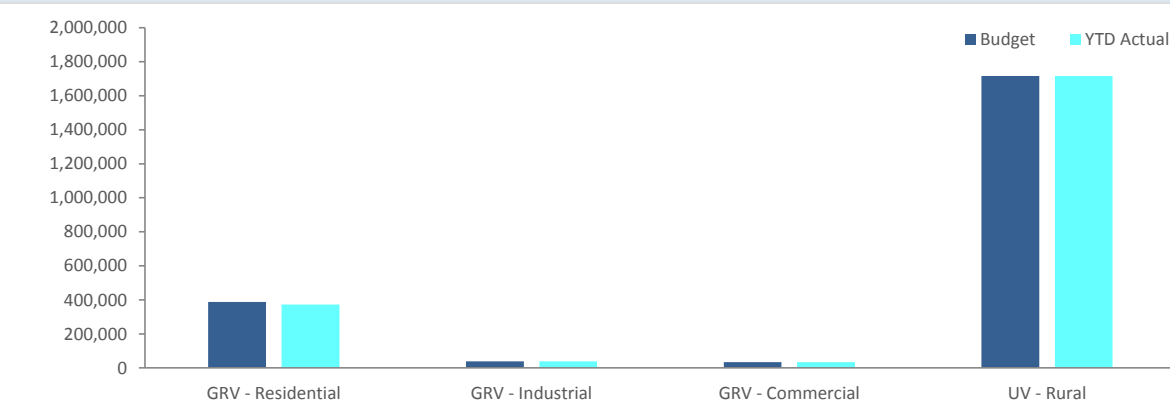
**General Rate Revenue**

RATE TYPE	Amended Budget							YTD Actual			
	Rate in \$	Number of Properties	Rateable Value	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<b>Differential General Rate</b>											
GRV - Residential	0.135679	315	2,563,032	347,750	0	0	347,750	332,746	0	0	332,746
GRV - Industrial	0.135679	20	261,785	35,519	0	0	35,519	35,519	0	0	35,519
GRV - Commercial	0.135679	11	248,376	33,699	0	0	33,699	33,699	0	0	33,699
UV - Rural	0.012301	374	147,974,500	1,820,234	0	0	1,820,234	1,820,234	(64)	0	1,820,170
	Minimum \$										
GRV - Residential	650	61	66,044	39,650	0	0	39,650	39,650	0	0	39,650
GRV - Industrial	650	5	6,315	3,250	0	0	3,250	3,250	0	0	3,250
GRV - Commercial	650	0		0	0	0	0	0	0	0	0
UV - Rural	650	30	854,736	19,500	0	0	19,500	19,500	0	0	19,500
<b>Sub-Totals</b>		<b>816</b>	<b>151,974,788</b>	<b>2,299,602</b>	<b>0</b>	<b>0</b>	<b>2,299,602</b>	<b>2,284,598</b>	<b>-64</b>	<b>0</b>	<b>2,284,534</b>
Write Offs							(700)				(120)
<b>Amount from General Rates</b>							<b>2,298,902</b>				<b>2,284,414</b>
Ex-Gratia Rates							12,642				12,156
<b>Total General Rates</b>							<b>2,311,544</b>				<b>2,296,570</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**

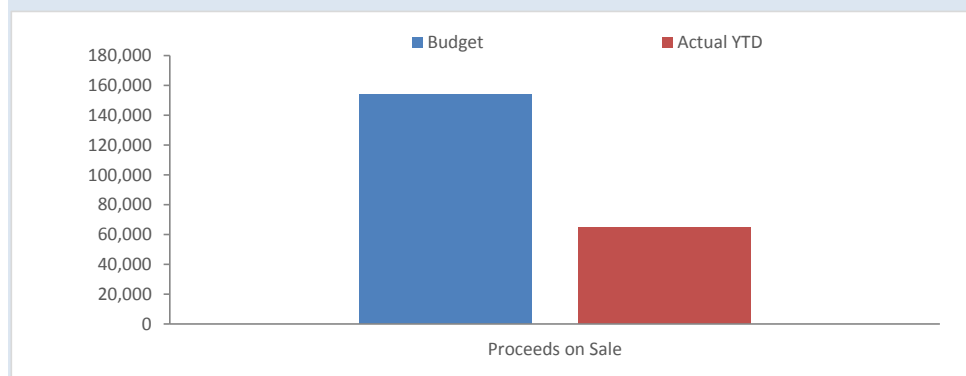


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
P530	Holden Captiva Active	25,507	15,000		(10,507)				
P3446	Mazda BT 50	7,952	14,000	6,048		8,588	12,909	4,321	
P649	Mazda BT 50	14,325	14,000		(325)	15,205	19,091	3,886	
P430	Caterpillar Bobcat	14,375	12,000		(2,375)				
P582	Isuzu NPR 300 Tipper	19,438	27,000	7,562					
P3919	Dynapac Steel Roller	20,847	8,000		(12,847)				
Q530	Electrical Van	18,650	20,000	1,350		20,493	23,636	3,144	
	Land Held for Resale	35,000	35,000		0				
P148	Goods Sold at Auction - Fibreglass Tank	1,961	550			1,961	550		(1,411)
Q3277	Goods Sold at Auction - 1998 Ford Truck Table Top	3,559	8,500			3,559	8,500	4,941	
		<b>161,613</b>	<b>154,050</b>	<b>14,960</b>	<b>(26,054)</b>	<b>49,805</b>	<b>64,686</b>	<b>16,292</b>	<b>(1,411)</b>

## KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$154,050</b>	<b>\$64,686</b>	<b>42%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

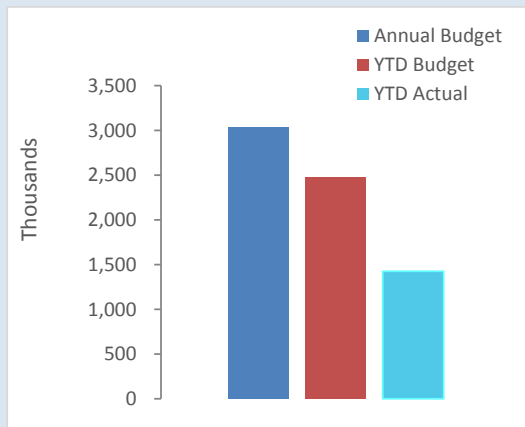
Capital Acquisitions	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget		
	\$	\$	\$	\$
Land	155,852	155,851	0	(155,851)
Buildings	216,021	216,021	202,869	(13,152)
Plant & Equipment	441,570	403,570	108,813	(294,757)
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,579,323	1,190,686	881,588	(309,098)
Infrastructure - Footpaths	50,000	50,000	26,228	0
Infrastructure - Other	589,303	464,643	205,830	(258,813)
<b>Capital Expenditure Totals</b>	<b>3,032,069</b>	<b>2,480,771</b>	<b>1,425,328</b>	<b>(1,031,671)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	975,773	847,075	677,607	(169,468)
Borrowings	150,000	150,000	150,000	0
Other (Disposals & C/Fwd)	154,050	9,050	64,686	55,636
Cash Backed Reserves				
Plant Reserve	308,600	308,600	308,600	0
Swimming Pool Reserve	0	0	0	0
Building Reserve	272,093	100,000	0	(100,000)
Health Reserve	155,851	0	0	0
Road Infrastructure Reserve	0	0	0	0
Contribution - operations	1,015,702	1,066,046	224,435	(841,612)
<b>Capital Funding Total</b>	<b>3,032,069</b>	<b>2,480,771</b>	<b>1,425,328</b>	<b>(1,055,443)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$3.03 M</b>	<b>\$1.43 M</b>	<b>47%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$0.98 M</b>	<b>\$0.68 M</b>	<b>69%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

% of Completion		Amended				Variance (Under)/Over
		Account Number	Annual Budget	YTD Budget	YTD Actual	
	<b>Capital Expenditure</b>					
	<b>Land</b>					
0%	Industrial Lots	2601	155,852	155,851	0	-155,851
0%	<b>Total</b>		155,852	155,851	0	-155,851
	<b>Buildings</b>					
94%	Park Cottages	9546	205,151	205,151	191,991	-13,160
100%	Swimming Pool Shed	9550	10,870	10,870	10,878	8
94%	<b>Total</b>		216,021	216,021	202,869	-13,152
	<b>Plant &amp; Equipment</b>					
0%	OQ - Holden Captiva Active	9001	38,000	0	0	0
86%	Q3446 - Mazda BT 50	9750	34,000	34,000	29,401	-4,599
103%	Q649 - Mazda BT 50	9751	36,600	36,600	37,819	1,219
0%	Q430 - Caterpillar Bobcat	9752	85,000	85,000	0	-85,000
0%	Q582 - Isuzu NPR 300 Tipper	9753	60,000	60,000	0	-60,000
0%	Q3919 - Dynapac Steel Roller	9754	145,000	145,000	0	-145,000
97%	Portable Generator	9552	42,970	42,970	41,593	-1,377
25%	<b>Total</b>		441,570	403,570	108,813	-294,757
	<b>Furniture &amp; Equipment</b>					
0%	<b>Total</b>		0	0	0	0
	<b>Infrastructure - Roads</b>					
56%	2019/20 Roads Program		1,579,323	1,190,686	881,588	-309,098
56%	<b>Total</b>		1,579,323	1,190,686	881,588	-309,098
	<b>Infrastructure - Footpaths</b>					
52%	McLennan Street/School		50,000	50,000	26,228	-23,772
52%	<b>Total</b>		50,000	50,000	26,228	0
	<b>Infrastructure - Other</b>					
9%	Oval Lighting	9837	175,090	175,090	16,525	-158,565
100%	Bowling Green Repairs	9836	181,603	181,603	181,603	-0
7%	Pool Shade Sail System	9553	10,000	10,000	660	-9,340
0%	Pool Waterwise	9554	10,000	10,000	0	-10,000
11%	Community Park and Trail Design	9838	20,000	10,000	2,164	-7,836
3%	Street Signage	9595	20,000	20,000	693	-19,307
0%	Old School Site	9587	93,360	0	0	0
15%	Tourist Layby	9582	27,950	27,950	4,185	-23,765
0%	Shire Hall Audio Visual - Lighting upgrade	9531	20,000	20,000	0	-20,000
0%	Hall Car Park Upgrade Design	9829	10,000	10,000	0	-10,000
0%	Heal St Car Parking and Layby Design	C512	11,300	0	0	0
0%	Parker House Generator Siteworks	9590	10,000	0	0	0
35%	<b>Total</b>		589,303	464,643	205,830	-258,813

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**FINANCING ACTIVITIES  
NOTE 8  
BORROWINGS**

Information on Borrowings Particulars	2018/19	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>									
Loan 118 - Depot Building	434,269			22,579	45,502	411,690	388,767	6,763	16,208
<b>Economic Services</b>									
Park Cottages	0	150,000	150,000	6,986	12,600	143,014	137,400	1,110	3,581
	434,269	150,000	150,000	29,565	58,102	554,704	526,167	7,873	19,789
<b>Self supporting loans</b>									
<b>Recreation and Culture</b>									
Loan 115 - Bowling Club	78,011			24,777	33,834	53,234	44,177	3,347	3,902
Loan 116 - Tennis Club	1,178			924	924	254	254	18	116
Loan 117 - Golf Club	6,482			784	1,583	5,698	4,899	137	270
	85,671	0	0	26,485	36,341	59,186	49,330	3,502	4,288
<b>Total</b>	519,940	150,000	150,000	56,050	94,443	613,890	575,497	11,375	24,077

All debenture repayments were financed by general purpose revenue.

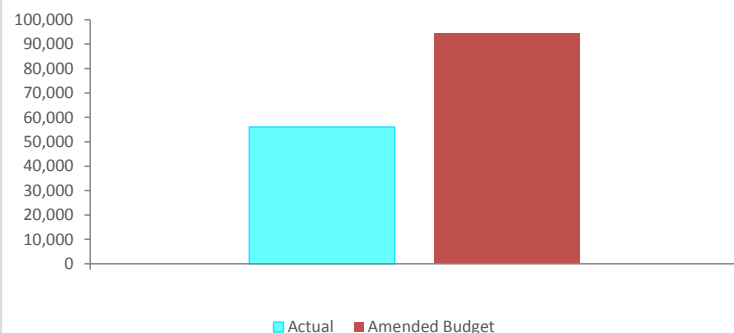
**SIGNIFICANT ACCOUNTING POLICIES**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

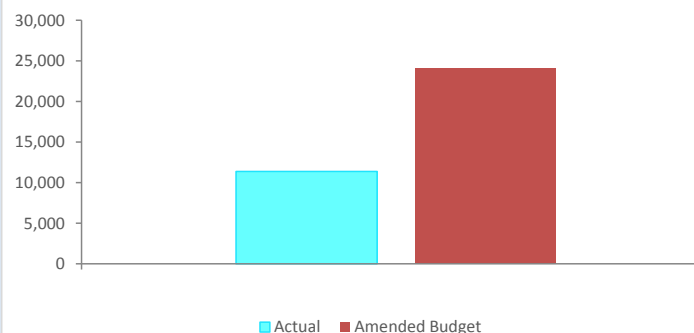
**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**Borrowings - Principal Repaid**



**Borrowings - Interest Paid**



**Principal Repaid**

**\$56,050**

**Interest Expense**

**\$11,375**

**Loans Outstanding**

**\$.61 M**

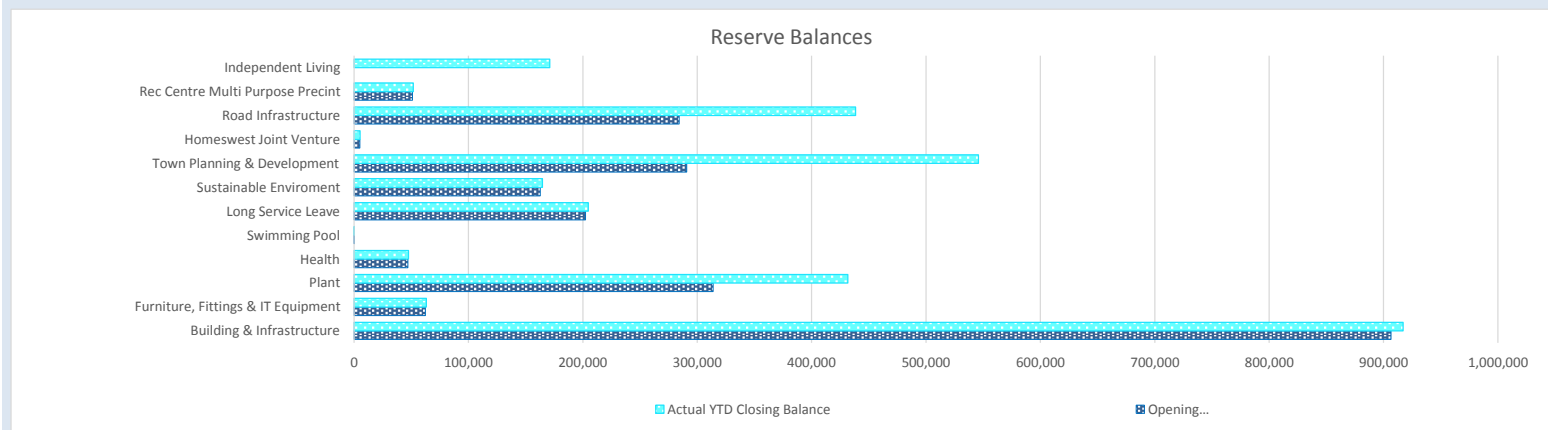
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**OPERATING ACTIVITIES  
NOTE 9  
RESERVES**

**Cash Backed Reserve**

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building & Infrastructure	906,547	15,587	10,525	150,000		(272,093)		800,041	917,072
Furniture, Fittings & IT Equipment	62,392	1,073	736					63,465	63,128
Plant	313,858	5,396	6,493	420,000	420,000	(308,600)	(308,600)	430,654	431,751
Health	47,072	810	555					47,882	47,627
Swimming Pool	258	5	3					263	261
Long Service Leave	202,295	3,478	2,387					205,773	204,682
Sustainable Environment	162,755	2,798	1,920					165,553	164,675
Town Planning & Development	290,735	4,999	5,091	250,000	250,000	(155,851)		389,883	545,826
Homeswest Joint Venture	5,151	89	61					5,240	5,212
Road Infrastructure	284,180	4,886	4,349	150,000	150,000	(70,000)		369,066	438,529
Rec Centre Multi Purpose Precint	51,117	879	603					51,996	51,720
Building Renewal	0		797	120,000	120,000			120,000	120,797
Independent Living	0		1,130	170,000	170,000			170,000	171,130
	<b>2,326,360</b>	<b>40,000</b>	<b>34,650</b>	<b>1,260,000</b>	<b>1,110,000</b>	<b>(806,544)</b>	<b>(308,600)</b>	<b>2,819,816</b>	<b>3,162,410</b>

**KEY INFORMATION**



**Interest Earned**  
**\$34,650**

**Reserves Bal**  
**\$3.16 M**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020

NOTE 10  
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Amended			Variance (Under)/Over
	Annual Budget	YTD Budget	YTD Actual	
<b>Operating grants, subsidies and contributions</b>				
Federal Assistance Grants	890,267	667,701	667,700	(1)
MRWA Direct Road Grant	135,679	135,679	135,679	0
NRM Grant	24,624	16,416	0	(16,416)
Childcare Grant	35,000	17,500	18,000	500
Fire Prevention Grants	34,884	23,256	22,057	(1,199)
Staff Contributions to Vehicle	15,600	10,400	9,120	(1,280)
Ex Gratia Contribution	12,642	12,642	0	(12,642)
Medical Practice Grants and Contributions	33,750	19,687	5,104	(14,583)
Youth Centre Grants	6,481	6,481	425	(6,056)
Independent Living Units Concept Grant	10,000	10,000	0	(10,000)
<b>Operating grants, subsidies and contributions Total</b>	<b>1,198,927</b>	<b>919,762</b>	<b>858,085</b>	<b>-61,678</b>
<b>Non-operating grants, subsidies and contributions</b>				
Roads to Recovery/ MRWA Regional Road Group	767,370	638,672	494,330	-144,342
Old School Site Grant	45,000	45,000	0	-45,000
Bowling Club Contribution for Replacement Green	70,135	70,135	70,135	0
Audio Visual Town Hall Project Grant	10,000	10,000	0	-10,000
Oval Lighting Grant	43,618	43,618	0	-43,618
Portable Generator Grant	20,560	20,560	10,280	-10,280
Access Ramps	19,090	19,090	19,089	-1
WA Freight Network	0	0	83,773	83,773
<b>Non-operating grants, subsidies and contributions Total</b>	<b>975,773</b>	<b>847,075</b>	<b>677,607</b>	<b>-169,468</b>
<b>Grand Total</b>	<b>2,174,700</b>	<b>1,766,837</b>	<b>1,535,692</b>	<b>(231,146)</b>

**KEY INFORMATION**

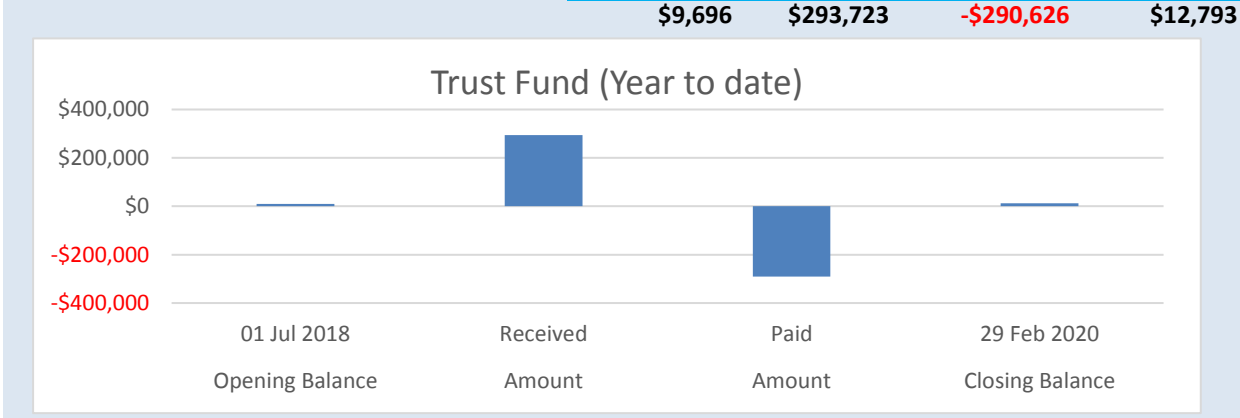
Actual Ex Gratia Contribution have been collected and is included in Rates, not Operating grants, subsidies and contributions.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 11  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 29 Feb 2020
Department of Transport	\$9,696	\$293,723	-\$290,626	\$12,793
	<b>\$9,696</b>	<b>\$293,723</b>	<b>-\$290,626</b>	<b>\$12,793</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 12  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus				130,308
	<b>Permanent Changes</b>						
	Wheatbelt Secondary Freight Network Program	45-19/20	Capital Expenses			70,000	60,308
	Road Infrastructure Reserve	45-19/20			70,000		130,308
	Tourist Promotion - Roe Tourism	46-19/20	Operating Expenses			5,000	125,308
	Community Grants	65-19/20	Operating Expenses			646	124,662
	Sale of Miscellaneous Materials - Reduction of Rock and Material Sale	78-19/20	Operating Revenue			13,000	111,662
	Standpipes - Decreased Usage due to new Tariffs and no Major Road Projects	78-19/20	Operating Revenue			20,000	91,662
	Rental Income - 19 Gillett St - Reduced due to vacancies	78-19/20	Operating Revenue			10,500	81,162
	Federal Assistance Grants	78-19/20	Operating Revenue		59,745		140,907
	Income from Sale of Goods - Shire Auction	78-19/20	Operating Revenue		15,950		156,857
	WANDRRA - Income not Budgeted	78-19/20	Operating Revenue		2,324		159,181
	Bridge Maintenance	78-19/20	Operating Expenses			12,000	147,181
	Record Keeping - \$1200 for Record Keeping Plan plus disposal Training and materials	78-19/20	Operating Expenses			5,000	142,181
	New Pump for Dam	78-19/20	Operating Expenses			5,000	137,181
	Swimming Pool Contractor fees - Tender lower than budgeted	78-19/20	Operating Expenses		10,000		147,181
	New Generator - Fuel and Servicing	78-19/20	Operating Expenses			4,000	143,181
	Mobile Communications - New Mobile Phones for Staff	78-19/20	Operating Expenses			4,000	139,181
	Standpipes - Decreased Usage due to new Tariffs and no Major Road Projects	78-19/20	Operating Expenses		20,000		159,181
	Community Grants In-Kind for remainder of the year	78-19/20	Operating Expenses			2,000	157,181
	Bowling Club Contribution - Adjustment to Actual Contribution	78-19/20	Capital Revenue		47,286		204,467
	Hall Ramps - Income Budgeted in previous year received this year	78-19/20	Capital Revenue		19,090		223,557
	Income from Sale of Goods - Shire Auction	78-19/20	Operating Revenue		9,050		232,607
	Park Cottages - Awaiting finalisation of costs	78-19/20	Capital Expenses		45,000		277,607
	Swimming Pool Shed - Installation cost	78-19/20	Capital Expenses			1,020	276,587
	Portable Generator - Additional cost for installation and commissioning	78-19/20	Capital Expenses			1,100	275,487
	New Quairading Oval Lighting - Increase due to provide for current quotes	78-19/20	Capital Expenses			17,890	257,597
	Bowling Green Repairs - Adjustment to actual Project costs	78-19/20	Capital Expenses			46,530	211,067
	Heal St Parking and Layby Design - Additional costs for Layby Design	78-19/20	Capital Expenses			11,300	199,767
	Parker House Generator Site Works	78-19/20	Capital Expenses			10,000	189,767
				<b>0</b>	<b>298,445</b>	<b>238,986</b>	<b>189,767</b>

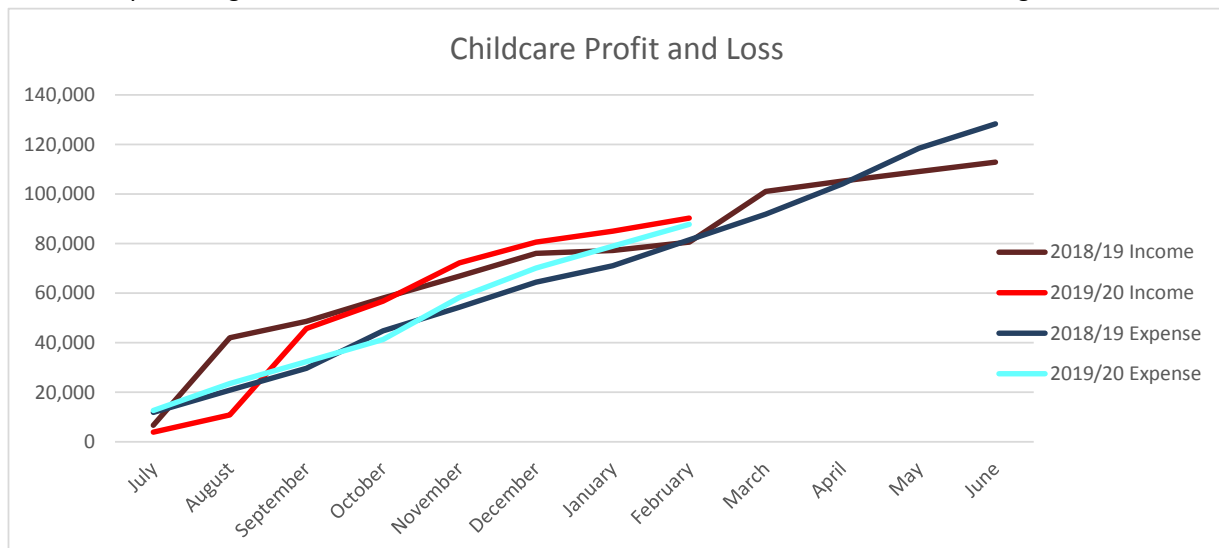
**KEY INFORMATION**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 13  
CHILDCARE**

<b>Childcare Profit and Loss (Cash)</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>VAR %</b>
<b>INCOME</b>				
Fees	\$ 5,275	\$ 72,014	\$ 90,000	80%
Grant Funds		\$ 18,000	\$ 35,000	51%
Donations			\$ 1,000	0%
**Funds Reimbursements		\$ 270		
<b>TOTAL INCOME</b>	<b>\$ 5,275</b>	<b>\$ 90,284</b>	<b>\$ 126,000</b>	<b>72%</b>
<b>EXPENDITURE</b>				
	<b>Month Actual</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>VAR %</b>
Insurance		\$ 2,514	\$ 2,513	100%
Dept Communities - Annual Service Fee			\$ 1,500	0%
Operating Expenses	\$ 716	\$ 3,345	\$ 13,500	25%
Power		\$ 706	\$ 1,500	
Phone		\$ 313	\$ 500	0%
Wages	\$ 7,437	\$ 73,828	\$ 109,269	68%
Superannuation	\$ 689	\$ 6,786	\$ 10,381	65%
**Funds to be reimbursed		\$ 270		
<b>TOTAL EXPENDITURE</b>	<b>\$ 8,842</b>	<b>\$ 87,760</b>	<b>\$ 139,163</b>	<b>63%</b>
<b>Income</b>	<b>\$ 90,284</b>			
<b>Expenses</b>	<b>\$ 87,760</b>			
<b>Surplus/ Defecit</b>	<b>\$ 2,524</b>			

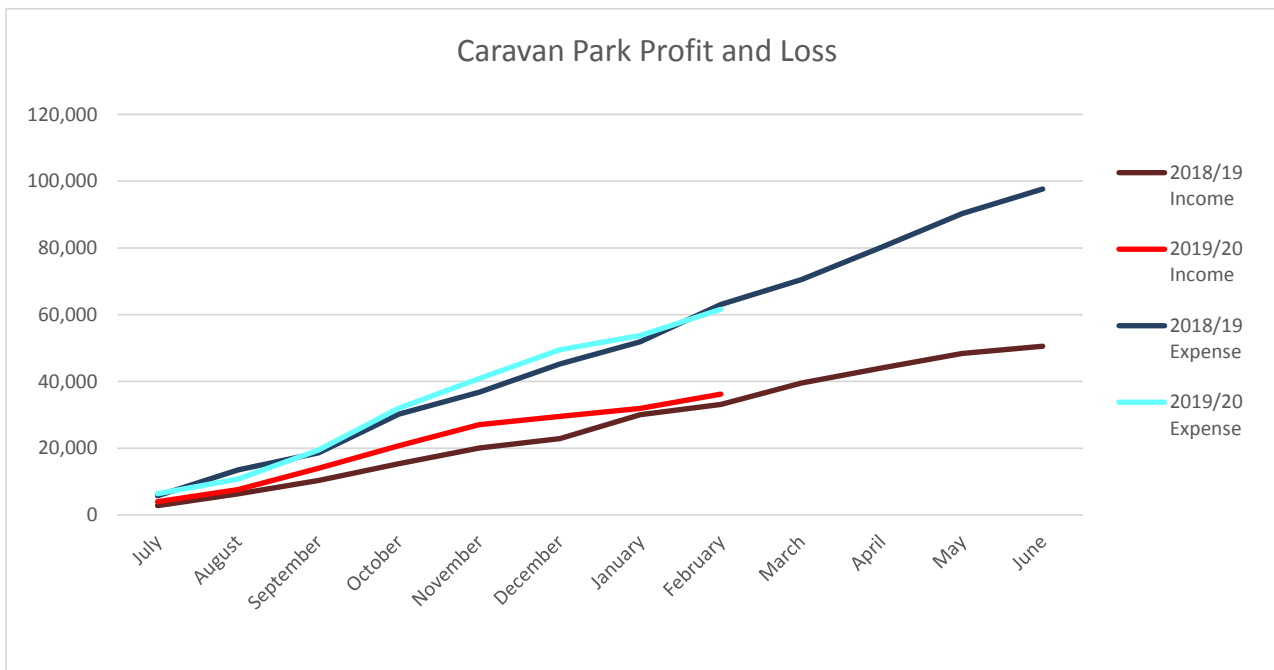
\*\* Funds for Reimbursement are purchased by the Shire on behalf of the fundraising committee and directly on charged to the committee, there is a neutral costs to Shire, therefore not budgeted



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 14  
CARAVAN PARK**

<b>Caravan Park Profit and Loss</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>VAR %</b>
<b>INCOME</b>			
Caravan Park Charges	\$18,911	\$37,500	50%
Cottage Charges	\$17,293	\$49,000	35%
<b>TOTAL INCOME</b>	<b>\$36,204</b>	<b>\$86,500</b>	<b>42%</b>
<b>EXPENDITURE</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>VAR %</b>
<b>Caravan Park</b>			
Wages inc O/H	\$28,965	\$61,963	47%
Materials	\$4,948	\$6,255	79%
Utilities	\$8,423	\$13,860	61%
Insurance	\$711	\$646	110%
<b>Caravan Park Total</b>	<b>\$43,047</b>	<b>\$82,724</b>	<b>52%</b>
<b>Cottages</b>			
Wages inc O/H	\$9,073	\$26,081	35%
Materials	\$7,409	\$30,500	24%
Utilities	\$1,492	\$16,000	9%
Insurance	\$589	\$535	110%
<b>Cottages Total</b>	<b>\$18,564</b>	<b>\$73,116</b>	<b>25%</b>
<b>TOTAL EXPENDITURE</b>	<b>\$ 61,611</b>	<b>\$ 155,840</b>	<b>40%</b>
<b>Income</b>	<b>\$ 36,204</b>		
<b>Expenses</b>	<b>\$ 61,611</b>		
<b>Surplus/ Defecit</b>	<b>-\$ 25,407</b>		



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 15  
RATIO'S**

	2020	This Time	2019	2018	2017	Target Range
	YTD	Last Year				
Current Ratio	4.83	2.88	6.00	0.93	1.29	≥1.00
Debt Service Cover Ratio	18.49	6.05	19.61	16.98	41.90	≥ 15.0
Operating Surplus Ratio	(0.03)	(0.25)	0.01	(0.24)	(0.43)	≥0.15
Own Source Revenue Coverage Ratio	0.90	0.54	0.77	0.69	0.46	≥0.90

The above ratios are calculated as follows:

Current Ratio equals 
$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

Debt Service Cover Ratio 
$$\frac{\text{Annual Operating Surplus before Interest and Depreciation}}{\text{Principal and Interest}}$$

Operating Surplus Ratio 
$$\frac{\text{Operating Revenue minus Operating Expenses}}{\text{Own Source Operating Revenue}}$$

Own Source Revenue Coverage Ratio 
$$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expenses}}$$

N/A - This ratio cannot be readily calculated from within these Monthly Statements so is excluded

### 9.3 February 2020 Budget Review

<b>Meeting Date</b>	26 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Nathan Gilfellon
<b>Attachments</b>	(i) February 2020 Budget Review
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil.

#### OFFICER RECOMMENDATION

That Council adopt the February 2020 Budget Review Report and the Variations to Budget as detailed in Note 4 of the attachment – February 2020 Budget Review.

**VOTING REQUIREMENTS – Absolute Majority**

#### IN BRIEF

Following a Budget Review Workshop on the 3<sup>rd</sup> March 2020, the March Budget Review and Budget Variations has been submitted to Council

#### MATTER FOR CONSIDERATION

Statutory Budget Review Report and Supporting Summary of Major Budget Variations

#### BACKGROUND

Council is required to conduct a Budget Review between 1<sup>st</sup> January and 31<sup>st</sup> March each Financial Year and to submit the Review Report and relevant Council Minutes to the Department of Local Government within 30 days of Council's Determination.

This year Council also undertook a November Budget Review that has reduced the burden to this budget review.

#### STATUTORY ENVIRONMENT

##### Local Government Act 1995 Section 6.2

##### Local Government (Financial Management) Regulations 1996

##### 33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must: -
  - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government's financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

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

\*Absolute majority required.

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

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

The Budget Variations are detailed in this report.

These will change the Budgeted closing surplus to \$410,471 from the current surplus of \$220,704.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.1	Maintain sustainability ratios at or above basic level
G4.2	Increase non-rates revenue generation
G4.3	Ensure optimum organisational capacity and efficiency

## COMMUNITY CONSULTATION

Nil.

## RISK ASSESSMENT

Financial – Risk Matrix Rating considered Low Risk. Review process mitigates the financial variability (risk) of Council Financial Position as a result of the review of the actual Outcomes of Council's Operations and Projects undertaken Year to Date. This review has resulted in a large surplus which with reduces liquidity risk if projects are still overspent or incomes are not fully received.

Health – Risk Matrix Rating considered Low Risk.

Reputation – Risk Matrix Rating considered Low Risk.

Operation – Risk Matrix Rating considered Low Risk. Adopted Review provides for sufficient Funding to enable the continuation of Council's Activities and Projects.

Natural Environment – Risk Matrix Rating considered Low Risk.

## COMMENT

An Annual Budget Review is a statutory requirement however, is also part of Financial Management Best Practice.

Officers have conducted two budget workshops, the first with senior officers and the second with Councillors and senior officers in attendance. Variations to the budget have been outlined in the attached budget review report and are now recommended to Council.



**SHIRE OF QUAIRADING  
BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

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

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**SHIRE OF QUAIRADING**  
**STATEMENT OF BUDGET REVIEW**  
**(NATURE OR TYPE)**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

Note	Budget v Actual		Predicted			
	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)	2,233,386	2,376,208	142,822	0	2,376,208	▲
<b>Revenue from operating activities (excluding rates)</b>						
Operating grants, subsidies and contributions	1,198,927	858,085	7,000		1,205,927	▲
Profit on asset disposals	14,960	16,292			14,960	
Fees and charges	617,627	513,419	(20,000)		597,627	▼
Service charges	0				0	
Interest earnings	74,389	57,622	6,000		80,389	▲
Other revenue	294,463	202,357	5,000		299,463	▲
	2,200,366	1,647,775	(2,000)	0	2,198,366	
<b>Expenditure from operating activities</b>						
Employee costs	(2,187,004)	(1,289,220)	170,978		(2,016,026)	▼
Materials and contracts	(1,525,723)	(1,050,073)	(176,178)		(1,701,901)	▲
Utility charges	(230,430)	(141,542)			(230,430)	
Depreciation on non-current assets	(1,931,312)	(1,325,593)			(1,931,312)	
Interest expenses	(24,077)	(10,402)			(24,077)	
Insurance expenses	(168,455)	(176,349)			(168,455)	
Loss on asset disposals	(26,054)	(1,411)			(26,054)	
Other expenditure	(92,612)	(34,990)	(5,000)		(97,612)	▲
	(6,185,667)	(4,029,580)	(10,200)	0	(6,195,867)	
Non-cash amounts excluded from operating activities	1,945,884	1,311,748			1,945,884	
<b>Amount attributable to operating activities</b>	193,969	1,306,150	130,622	0	324,591	
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	975,773	677,607	209,432		1,185,205	▲
Purchase land held for resale	0				0	
Purchase land and buildings	(371,872)	(202,869)			(371,872)	
Purchase property, plant and equipment	(441,570)	(108,813)			(441,570)	
Purchase furniture and equipment	0				0	
Purchase and construction of infrastructure-roads	(1,629,323)	(907,816)	(154,391)		(1,783,714)	▲
Purchase and construction of infrastructure-other	(589,303)	(205,830)	(20,000)		(609,303)	▲
Purchase of investments	0				0	
Proceeds from disposal of assets	154,050	64,686			154,050	
Proceeds from sale of investments	0	0			0	
<b>Amount attributable to investing activities</b>	(1,902,246)	(683,035)	35,041	0	(1,867,205)	
<b>FINANCING ACTIVITIES</b>						
Proceeds from new borrowings	150,000	150,000			150,000	
Proceeds from advances	0				0	
Proceeds from self supporting loans	36,341	26,485			36,341	
Transfers from cash backed reserves (restricted assets)	9 806,544	308,600	55,041		861,585	▲
Repayment of debentures	10 (94,443)	(56,050)			(94,443)	
Advances to community groups	0				0	
Transfers to cash backed reserves (restricted assets)	9 (1,300,000)	(1,144,650)			(1,300,000)	
<b>Amount attributable to financing activities</b>	(401,558)	(715,615)	55,041	0	(346,517)	
<b>Budget deficiency before general rates</b>	(2,109,835)	(92,500)	220,704	0	(1,889,131)	
<b>Estimated amount to be raised from general rates</b>	2,299,602	2,296,570	0	0	2,299,602	
<b>Closing funding surplus(deficit)</b>	2 189,767	2,204,071	220,704	0	410,471	▲

**SHIRE OF QUAIRADING**  
**STATEMENT OF BUDGET REVIEW**  
**(STATUTORY REPORTING PROGRAM)**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

	Budget v Actual		Predicted			Material Variance	
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)		
Note	\$	\$	\$	\$	\$		
<b>OPERATING ACTIVITIES</b>							
Net current assets at start of financial year surplus/(deficit)	2,233,386	2,376,208	142,822		2,376,208	▲	
<b>Revenue from operating activities (excluding rates)</b>							
Governance	5,824	9,652			5,824		
General purpose funding	977,509	732,022	6,000		983,509	▲	
Law, order, public safety	197,103	98,402			197,103		
Health	114,629	126,394			114,629		
Education and welfare	190,279	122,996			190,279		
Housing	109,576	65,658			109,576		
Community amenities	164,458	133,299	2,000		166,458	▲	
Recreation and culture	30,944	25,765			30,944		
Transport	175,613	164,030			175,613		
Economic services	134,185	65,807	(22,000)		112,185	▼	
Other property and services	100,246	103,749	12,000		112,246	▲	
	2,200,366	1,647,775	(2,000)	0	2,198,366		
<b>Expenditure from operating activities</b>							
Governance	(649,699)	(405,876)	(500)		(650,199)	▲	
General purpose funding	(83,039)	(39,238)			(83,039)		
Law, order, public safety	(362,226)	(240,482)			(362,226)		
Health	(409,057)	(293,795)			(409,057)		
Education and welfare	(356,815)	(200,119)			(356,815)		
Community amenities	(494,667)	(283,291)			(494,667)		
Recreation and culture	(933,928)	(597,599)	(12,500)		(946,428)	▲	
Transport	(2,054,888)	(1,314,018)	6,000		(2,048,888)	▼	
Economic services	(584,673)	(314,378)	30,000		(554,673)	▼	
Other property and services	(72,730)	(235,167)	(33,200)		(105,930)	▲	
	(6,185,667)	(4,029,580)	(10,200)	0	(6,195,867)		
Non-cash amounts excluded from operating activities	1,945,884	1,311,748			1,945,884		
<b>Amount attributable to operating activities</b>	193,969	1,306,150	130,622	0	324,591		
<b>INVESTING ACTIVITIES</b>							
Non-operating grants, subsidies and contributions	975,773	677,607	209,432		1,185,205		
Purchase land and buildings	(371,872)	(202,869)	0		(371,872)		
Purchase plant and equipment	(441,570)	(108,813)	0		(441,570)		
Purchase and construction of infrastructure - roads	(1,629,323)	(907,816)			(1,629,323)		
Purchase and construction of infrastructure - other	(589,303)	(205,830)	(20,000)		(609,303)	▲	
Proceeds from disposal of assets	154,050	64,686	0		154,050		
<b>Amount attributable to investing activities</b>	(1,902,246)	(683,035)	35,041	0	(1,867,205)		
<b>FINANCING ACTIVITIES</b>							
Repayment of borrowings	10	(94,443)			(94,443)		
Proceeds from new borrowings		150,000			150,000		
Advances to community groups					0		
Proceeds from self supporting loans		36,341	55,041		91,382	▲	
Transfers to cash backed reserves (restricted assets)	9	806,544	308,600		806,544		
Transfers from cash backed reserves (restricted assets)	9	(1,300,000)	(1,144,650)		(1,300,000)		
<b>Amount attributable to financing activities</b>		(401,558)	55,041	0	(346,517)		
<b>Budget deficiency before general rates</b>		(2,109,835)	220,704	0	(1,889,131)		
<b>Estimated amount to be raised from general rates</b>		2,299,602	0	0	2,299,602		
<b>Closing Funding Surplus(Deficit)</b>	2	189,767	2,204,071	220,704	0	410,471	▲

**SHIRE OF QUAIRADING**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

## 1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

### **CRITICAL ACCOUNTING ESTIMATES**

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

The estimates and associated assumptions are based on historical experience and various other factors that are 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.

### **2019-20 ACTUAL BALANCES**

Balances shown in this budget review report as 2019-20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

### **ROUNDING OFF FIGURES**

All figures shown in this budget review report are rounded to the nearest dollar.

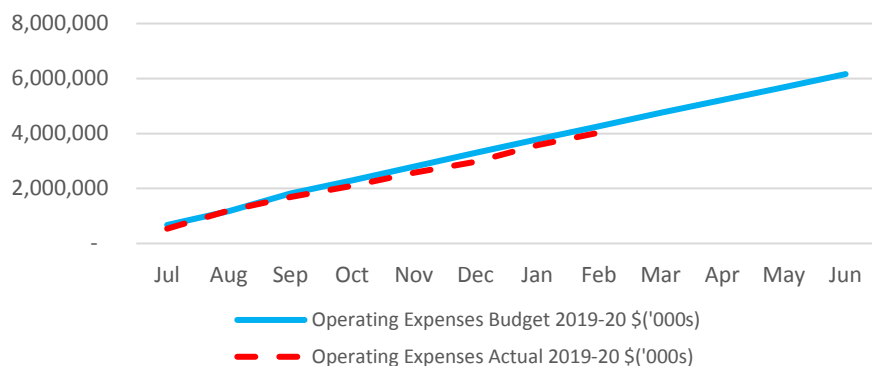
### **BUDGET COMPARATIVE FIGURES**

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

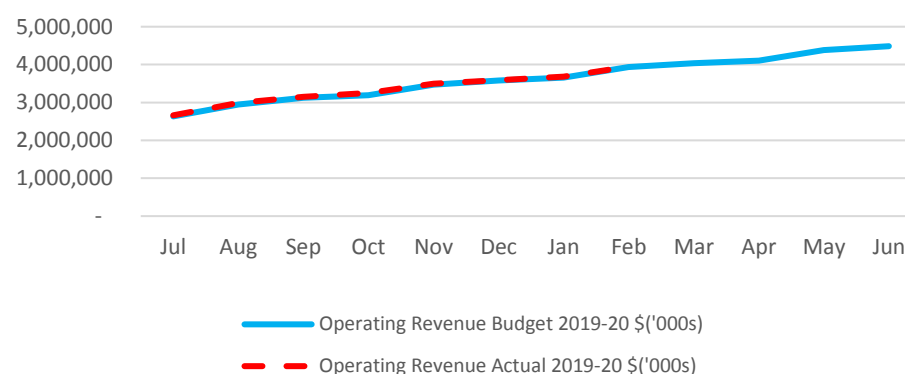
**SHIRE OF QUAIRADING  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**2. SUMMARY GRAPHS - BUDGET REVIEW**

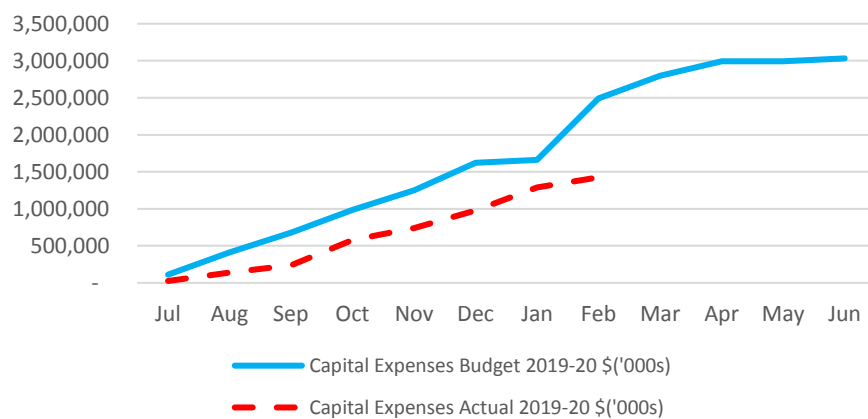
**Operating Expenses**



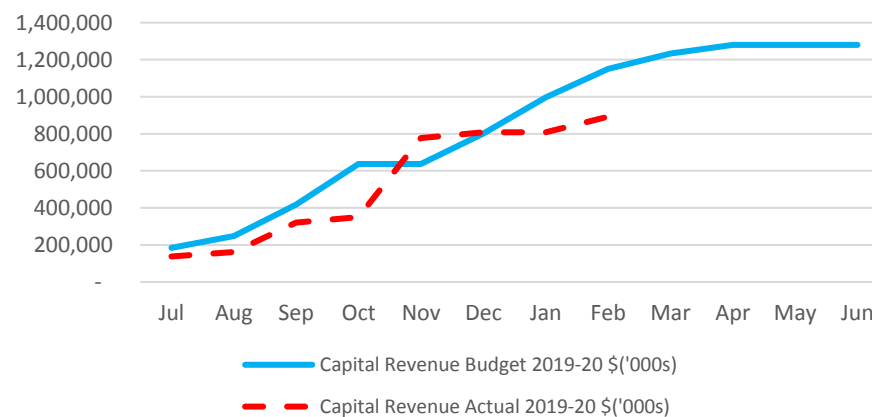
**Operating Revenue**



**Capital Expenditure**



**Capital Revenue**



This information is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF QUAIRADING  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**3. NET CURRENT FUNDING POSTION**

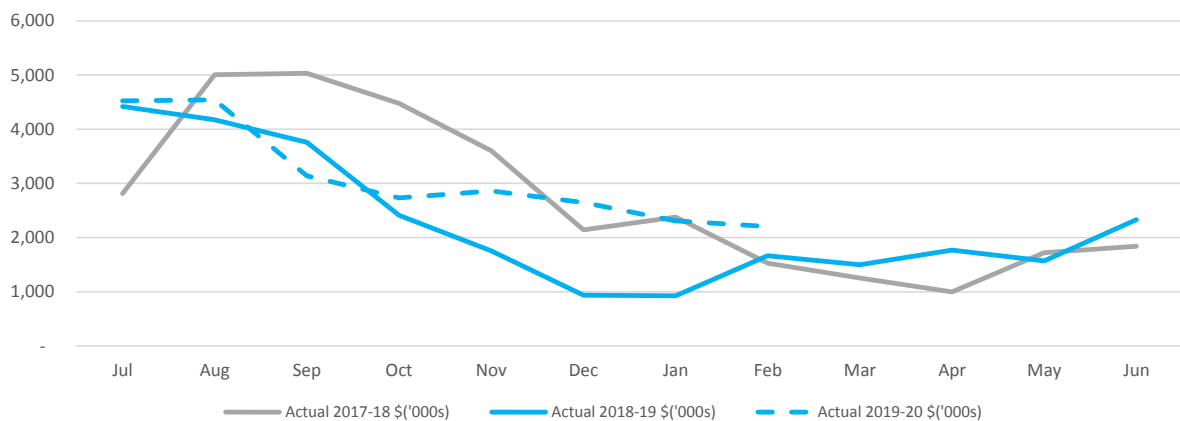
Positive=Surplus (Negative=Deficit)  
**2019-20**

Note	Last Year Closing	Same Period Last Year	This Period
	\$	\$	\$
<b>Current assets</b>			
Cash unrestricted	2,215,132	1,718,542	2,253,351
Cash restricted	2,518,144	2,691,245	3,162,410
Receivables - rates and rubbish	237,459	315,026	325,579
Receivables - other	217,449	272,814	240,142
Inventories	4,870	12,026	10,202
	<u>5,193,054</u>	<u>5,009,653</u>	<u>5,991,684</u>
<b>Less: current liabilities</b>			
Payables	(341,006)	(440,349)	(512,571)
Provisions	(81,311)	(393,660)	(315,963)
Borrowings	(315,964)	(21,042)	(25,260)
	<u>(738,281)</u>	<u>(855,051)</u>	<u>(853,794)</u>
<b>Adjustments and exclusions permitted by FM Reg 32</b>			
Less: cash restricted	(2,326,360)	(2,691,245)	(3,162,410)
Less: Land held for resale	0	0	0
Less: Loans receivable	(35,811)	(18,440)	0
Add: Provisions - employee	202,295	200,662	203,331
Add: Long term borrowings	81,311	21,042	25,260
	<u>2,376,208</u>	<u>1,666,621</u>	<u>2,204,071</u>

**3A. NET CURRENT FUNDING POSTION -EXPLANATION OF AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES**

	Annual Budget (a)	YTD Actual (b)
	\$	\$
Depreciation on non-current assets	1,931,312	1,325,593
Loss/ (Profit) on asset disposals	11,094	(14,882)
Adjust Provisions and Accruals	3,478	1,037
<b>Non-cash amounts excluded from operating activities</b>	<u>1,945,884</u>	<u>1,311,748</u>

**Liquidity Over the Year**



**SHIRE OF QUAIRADING  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

**TRADE AND OTHER RECEIVABLES**

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**INVENTORIES**

**General**

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.

**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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Quairading's operational cycle. In the case of liabilities where the Shire of Quairading does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Quairading's intentions to release for sale.

**LOANS AND RECEIVABLES**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire of Quairading prior to the end of the financial year that are unpaid and arise when the Shire of Quairading 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.

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of Quairading'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 of Quairading's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Quairading's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**PROVISIONS**

Provisions are recognised when the Shire of Quairading has a 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.

**RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Quairading obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**SHIRE OF QUAIRADING**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 PROFIT ON ASSET DISPOSAL</b>		
No Material Variance		
<b>4.1.2 FEES AND CHARGES</b>		
Waste Centre Income	5,500	
Community Bus	(3,500)	
Accommodation Cabins	(19,000)	
Accommodation Caravan Park	(7,000)	
Factory Units	4,000	
<b>4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Contributions for Long Service Leave	7,000	
<b>4.1.7 INTEREST EARNINGS</b>		
Penalty Interest on Rates	6,000	
<b>4.1.8 OTHER REVENUE</b>		
Sale of Surplus Goods - Electrical Trailer	9,000	
Charges Unclassified	(4,000)	
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Public Works Overheads Classification Change	160,978	
Caravan Park	10,000	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Tyres on POC Plant	(5,700)	
Part & Repairs on POC Plant	(25,000)	
Engineering Fees - Additional for Life of Assets Costings	(2,500)	
Noxious Weeds	(2,000)	
Caravan Park Cabins	5,000	
Other Expenses - CDO	7,000	
Roads Maintenance	6,000	
Ovals & Grounds - Temporary Lighting	(22,500)	
GSG Building Maintenance	10,000	
Councillors Conferences and Training	4,500	
Street Signage	10,000	
Public Works Overheads Classification Change	(160,978)	
<b>4.2.3 UTILITY CHARGES</b>		
No Material Variance		
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
No Material Variance		
<b>4.2.4 INTEREST EXPENSES</b>		
No Material Variance		
<b>4.2.5 INSURANCE EXPENSES</b>		
No Material Variance		
<b>4.2.6 LOSS ON ASSET DISPOSAL</b>		
No Material Variance		
<b>4.2.7 OTHER EXPENDITURE</b>		
Councillors Allowances - Special Meetings	(5,000)	
Predicted Variances Carried Forward	(12,200)	-



**SHIRE OF QUAIRADING**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(12,200)	-
<b>4.3 CAPITAL REVENUE</b>		
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
WSFN Grant Income	209,432	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>		
No Material Variance		
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>		
No Material Variance		
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>		
No Material Variance		
<b>4.3.5 PROCEEDS FROM ADVANCES</b>		
No Material Variance		
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>		
No Material Variance		
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
No Material Variance		
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND HELD FOR RESALE</b>		
No Material Variance		
<b>4.4.2 LAND AND BUILDINGS</b>		
No Material Variance		
<b>4.4.3 PLANT AND EQUIPMENT</b>		
No Material Variance		
<b>4.4.4 FURNITURE AND EQUIPMENT</b>		
No Material Variance		
<b>4.4.5 INFRASTRUCTURE ASSETS - ROADS</b>		
WSFN Road Project	(154,391)	
Road Construction	2,500	
Footpath Construction	(2,500)	
<b>4.4.6 INFRASTRUCTURE ASSETS - OTHER</b>		
Pool Shade Sail System	(10,000)	
Street Signage	(10,000)	
<b>4.4.7 PURCHASES OF INVESTMENT</b>		
No Material Variance		
<b>4.4.8 REPAYMENT OF DEBENTURES</b>		
No Material Variance		
<b>4.4.9 ADVANCES TO COMMUNITY GROUPS</b>		
No Material Variance		
Predicted Variances Carried Forward	22,841	-

**SHIRE OF QUAIRADING**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**4. PREDICTED VARIANCES**

**Comments/Reason for Variance**

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	22,841	-
<b>4.5 OTHER ITEMS</b>		
<b>4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>		
No Material Variance		
<b>4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
WSFN Contribution from Reserve - Reduced Requirement	55,041	
<b>4.5.1 RATE REVENUE</b>		
No Material Variance		
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>		
Adjustment based on Actual Opening Surplus	142,822	
<b>4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)</b>		
No Material Variance		
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>220,704</b>	<b>-</b>

**SHIRE OF QUAIRADING**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**5. BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget Adoption</b>		Opening Surplus(Deficit)				130,308
Wheatbelt Secondary Freight Network Program	45-19/20	Capital Expenses			70,000	60,308
Road Infrastructure Reserve	45-19/20			70,000		130,308
Tourist Promotion - Roe Tourism	46-19/20	Operating Expenses			5,000	125,308
Community Grants	65-19/20	Operating Expenses			646	124,662
Sale of Miscellaneous Materials - Reduction of Rock and Material Sale	78-19/20	Operating Revenue			13,000	111,662
Standpipes - Decreased Usage due to new Tariffs and no Major	78-19/20	Operating Revenue			20,000	91,662
Rental Income - 19 Gillett St - Reduced due to vacancies	78-19/20	Operating Revenue			10,500	81,162
Federal Assistance Grants	78-19/20	Operating Revenue		59,745		140,907
Income from Sale of Goods - Shire Auction	78-19/20	Operating Revenue		15,950		156,857
WANDRRA - Income not Budgeted	78-19/20	Operating Revenue		2,324		159,181
Bridge Maintenance	78-19/20	Operating Expenses			12,000	147,181
Record Keeping - \$1200 for Record Keeping Plan plus disposal	78-19/20	Operating Expenses			5,000	142,181
New Pump for Dam	78-19/20	Operating Expenses			5,000	137,181
Swimming Pool Contractor fees - Tender lower than budgeted	78-19/20	Operating Expenses		10,000		147,181
New Generator - Fuel and Servicing	78-19/20	Operating Expenses			4,000	143,181
Mobile Communications - New Mobile Phones for Staff	78-19/20	Operating Expenses			4,000	139,181
Standpipes - Decreased Usage due to new Tariffs and no Major	78-19/20	Operating Expenses		20,000		159,181
Community Grants In-Kind for remainder of the year	78-19/20	Operating Expenses			2,000	157,181
Bowling Club Contribution - Adjustment to Actual Contribution	78-19/20	Capital Revenue		47,286		204,467
Hall Ramps - Income Budgeted in previous year received this year	78-19/20	Capital Revenue		19,090		223,557
Income from Sale of Goods - Shire Auction	78-19/20	Operating Revenue		9,050		232,607
Park Cottages - Awaiting finalisation of costs	78-19/20	Capital Expenses		45,000		277,607
Swimming Pool Shed - Installation cost	78-19/20	Capital Expenses			1,020	276,587
Portable Generator - Additional cost for installation and	78-19/20	Capital Expenses			1,100	275,487
New Quairading Oval Lighting - Increase due to provide for current	78-19/20	Capital Expenses			17,890	257,597
Bowling Green Repairs - Adjustment to actual Project costs	78-19/20	Capital Expenses			46,530	211,067
Heal St Parking and Layby Design - Additional costs for Layby Design	78-19/20	Capital Expenses			11,300	199,767
Parker House Generator Site Works	78-19/20	Capital Expenses			10,000	189,767
<b>Amended Budget Cash Position as per Council Resolution</b>			0	298,445	238,986	189,767

#### 9.4 Audit and Risk Committee Meeting Minutes – 10th March 2020

Meeting Date	26 <sup>th</sup> March 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	CEO Graeme Fardon
Attachments	Audit & Risk Committee Meeting Minutes
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil.

#### OFFICER'S RECOMMENDATION

1. That Council receive the Minutes of the Audit & Risk Committee Meeting held on the 10<sup>th</sup> March 2020; and
2. Consider the Committee's following Recommendations individually: -

Voting Requirements – Simple Majority

#### Statutory Compliance Audit Return – 2019

##### **RECOMMENDATION: AR15-19/20**

That the Audit and Risk Committee recommend to Council that: -

The Statutory Compliance Audit Return for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019 be Adopted by Council.

#### Response to the Recommendations from the Office of the Auditor General

##### **RECOMMENDATION: AR16-19/20**

That the Audit and Risk Committee Recommend to Council that: -

Council receive the CEO's Report on the Office of the Auditor General's Recommendations.

#### Management Override Mitigation

##### **RECOMMENDATION: AR17-19/20**

That the Audit & Risk Committee recommend to Council: -

1. That Council receive and note the CEO's Report on the Mitigation of Management Override.
2. As part of the Draft Budget deliberations, Council consider the funding of the engagement of independent Contractors for the conduct of Internal Audits and the preparation of the Statutory Compliance Return.
3. That a scope of Internal Audit be prepared and utilised for Budget Estimate purposes.

#### Report on Excess Annual Leave and Long Service Leave

##### **RECOMMENDATION: AR18-19/20**

That the Audit and Risk Committee Recommend to Council that: -

Council receive the report on the Shire's Leave Liabilities.

## **Chief Executive Officer's Annual Performance Review**

### **RECOMMENDATION: AR19-19/20**

**That the Audit and Risk Committee Recommend to Council that: -**

**Council engage a suitable Independent HR Consultant to facilitate the Chief Executive Officer's Annual Performance Review.**

### **IN BRIEF**

Minutes of the 10<sup>th</sup> March 2020 Meeting of the Audit and Risk Committee include five (5) Recommendations to Council.

### **MATTER FOR CONSIDERATION**

Recommendations to Council.

### **BACKGROUND**

The Audit and Risk Committee Meeting was held on the 10<sup>th</sup> March 2020 from which there are five (5) Recommendations for Council's consideration, namely: -

RESOLUTION: AR15-19/20

RESOLUTION: AR16-19/20

RESOLUTION: AR17-19/20

RESOLUTION: AR18-19/20

RESOLUTION: AR19-19/20

### **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

Local Government (Audit) Regulations 1996.

#### **Local Government Act 1995**

- Annual Financial Statements prepared by Council in accordance with Section 6.4
- 2018/19 Audit Completed in accordance with Section 7.9
- Section 7.12A - Council is required to meet with the Auditor at least once in every Year

#### **Local Government (Audit) Regulations 1996**

Applies.

### **POLICY IMPLICATION**

Councils ORG.2 Leave Management Policy.

### **FINANCIAL IMPLICATIONS**

#### **AR15-19/20**

Nil

#### **AR16-19/20**

Nil

**AR17-19/20**

Nil – 2019/2020, Recommendation proposes Cost Estimates be sought for Independent Internal Audit and Independent Statutory Compliance Return and submitted as part of the Draft Budget deliberations.

**AR18-19/20**

Annual and Long Service Leave Reserve Fund Cash Balance as at 29<sup>th</sup> February 2020 is \$204,568. The Projected Closing Balance as at the 30<sup>th</sup> June 2020 of \$205,468.

The Annual Budget treats Current Leave as Accruals.

The Annual and Long Service Leave Reserve funds any prior year Leave entitlements taken by Staff or paid out.

The current Liability for both types of Leave (if all Claimed on 29<sup>th</sup> February 2020) is calculated at \$238,750.

**AR19-19/20**

Council has budgeted \$4000 (\$2 x \$2000) for an independent HR Consultant in the 2019/20 Year to assist / facilitate with the CEO's Annual Performance Review. Consultant JCP Consulting was engaged early in the financial year at the Cost of \$2000.

If the Committee Recommendation is supported by Council, a Budget provision will be required for the 2020/2021 Budget as the HR Consultancy work will be undertaken early in the 2020/21 Year.

**STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027****Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

**COMMUNITY CONSULTATION**

N/A

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial – Risk Matrix Rating considered Low. Risk relating to Staff Leave Liability mitigated through the application and compliance with Council's Leave Policy and Management Procedures. Council also has a Cash Balance of \$204,568 in the Annual and Long Service Reserve Fund to assist towards the funding of Employee's Prior Year Annual Leave and Long Service Leave taken by Staff or paid out upon Termination of any Staff members employment. Provision for Employee Benefits has continued at the same levels which has reduced the risk.

Health – Risk Matrix Rating is considered Low.

Reputation – Risk Matrix Rating considered Low.

Operation – Risk Matrix Rating considered Low. AR17 – 19/20, subject to Draft Budget deliberations additional external resources will be secured to provide technical expertise and Independence.

Natural Environment – Risk Matrix Rating considered Low.

# SHIRE OF QUAIRADING

The Quairading Audit & Risk Committee Minutes of the Meeting held on 10<sup>th</sup> March 2020 commencing at 5.50 pm.

## ITEM 1 OPENING & ANNOUNCEMENTS

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The Chairperson opened the Meeting at 5.50 pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

## ITEM 2 ATTENDANCE AND APOLOGIES

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### Councillors

Cr JN Haythornthwaite	Chairperson / Deputy Shire President
Cr WMF Davies	Shire President
Cr BR Cowcill	
Cr JR Hippiisley	
Cr B McGuinness	
Cr PD Smith	
Cr TJ Stacey	

### Council Officers

Mr GA Fardon	Chief Executive Officer
Mr NL Gilfellon	Executive Manager of Corporate Services
Mr RM Bleakley	IPR & Strategic Projects Officer

### Observers/Visitor

### Apologies

Cr JW Haythornthwaite	
Mr A Rourke	Executive Manager of Works & Services

### Approved Leave of Absence

Nil

## ITEM 3 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

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Nil.

## ITEM 4 DECLARATIONS OF INTEREST

---

Nil, at this time.

## ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING

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### 5.1 Confirmation of Minutes – 10<sup>th</sup> December 2019

#### Recommendation

**That the Minutes of the Audit & Risk Committee Meeting held on the 10<sup>th</sup> December 2019 be confirmed as a true and accurate record with the following amendments as per the December 2019 Ordinary Council Meeting (Attached): -**

1. That Item 9.1 Rates Collection Policy Recommendation should read "SECONDED Cr Jo Haythornthwaite"
2. That Item 12 Councillors' Emerging Issues - Cr Smith narrative should read as follows

**Cr Smith requested a report on current Policies and Procedures on mitigation of "management override" plus the Chief Executive Officer's recommendations on additional procedures to achieve a higher standard" for the March 2020 Audit & Risk Committee Meeting.**

#### **RECOMMENDATION: AR14-19/20**

#### **MOVED Cr Hippisley SECONDED Cr Davies**

That the Minutes of the Audit & Risk Committee Meeting held on the 10<sup>th</sup> December 2019 be confirmed as a true and accurate subject to the following amendments: -

1. That Item 9.1 Rates Collection Policy Recommendation to read "SECONDED Cr John Haythornthwaite"
2. That Item 12 Councillors Emerging Issues - Cr Smith narrative should read as follows

Cr Smith requested a report on current Policies and Procedures on mitigation of "management override" plus the Chief Executive Officer's recommendations on additional procedures to achieve a higher standard" for the March 2020 Audit & Risk Committee Meeting.

**CARRIED 7/0**

### 5.2 Business Arising

Nil.



## ITEM 6 STANDING ITEMS – EXTERNAL AUDIT

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### *Audit & Risk Committee - Terms of Reference 7.6*

#### **6.1 Audit Entry Meeting with Auditor**

Noted.

Arrangements were made with Council's Auditor Mr Greg Godwin of Moore Stephens to participate in an Audit Entry Telephone Meeting prior to the commencement of the Audit & Risk Committee Meeting.

The telephone Meeting with the Auditor occurred from 5.00pm to 5.45pm.

The Audit & Risk Committee last met with Council's auditor on 4<sup>th</sup> December 2019 following the completion of the Annual Audit for the 2018/2019 Year.

The "Audit Strategy Memorandum Year Ending 30 June 2020" document was forwarded to Committee Members under separate cover.

#### **Statutory Requirements**

Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to: -
  - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
  - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must: -
  - (a) examine an audit report received by the local government; and
  - (b) determine if any matters raised by the audit report, require action to be taken by the local government; and
  - (c) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must: -
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

#### **Council Delegated of Authority**

##### *Delegation F.1 – Audit Committee: Meeting with Auditor*

Council delegates authority and power to the Audit & Risk Committee to meet with the Local Government's Auditor at least once per year.

## ITEM 7          STANDING ITEMS – INTERNAL AUDIT

*Audit & Risk Committee - Terms of Reference 7.5***7.1 Statutory Compliance Audit Return - 2019**

<b>Meeting Date</b>	10 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Compliance Audit Return 2019
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	NIL

**OFFICER RECOMMENDATION****RECOMMENDATION: AR15-19/20****MOVED Cr McGuinness SECONDED Cr Stacey**

That the Audit and Risk Committee recommend to Council that: -

The Statutory Compliance Audit Return for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019 be Adopted by Council.

**CARRIED 7/0****IN BRIEF**

- High Level of Compliance achieved.
- N/A Responses indicate that the particular Compliance Requirement was not actioned or required during the Year under Review.
- All Audit and Financial Management Compliance was completed within the Statutory timeframes.
- Question 4 of the Integrated Planning Section highlighted that a Minor Review of the Strategic Community Plan was undertaken in 2019.
- Question 5 of the Integrated Planning Section - Comments highlight that work was progressing in 2019 and into 2020 to review all Asset Plans.

**MATTER FOR CONSIDERATION**

Consideration of the Statutory Compliance Audit Return for the year ended 31<sup>st</sup> December 2019.

**BACKGROUND**

Council is required to undertake a Compliance Audit, via the Statutory Compliance Return provided by the Department of Local Government each year.

The CEO has reviewed the organisation's Procedures, Processes and Actions for the 2019 Calendar Year and prepared the Draft Statutory Compliance Return for consideration by the Audit & Risk Committee and Recommendation to Council.

Compliance Return comprises of Questions in the following Areas of Activity: -

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions – All Answered
- Tenders for Providing Good & Services

The Statutory Compliance Return is to be presented to Audit & Risk Committee and then Report by Recommendation to Council at the March 2020 Ordinary Council Meeting.

Council is required to submit the Signed (Shire President and CEO) Statutory Compliance Return and relevant Council Minutes to the Director General of the Department of Local Government by the 31<sup>st</sup> March 2020.

## **STATUTORY ENVIRONMENT**

Local Government (Audit) Regulations 1996

### **14. Compliance audits by local governments**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

### **15. Compliance audit return, certified copy of etc. to be given to Executive Director**

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –
  - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
  - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31<sup>st</sup> March next following the period to which the return relates.
- (2) In this regulation –
 

**certified** in relation to a compliance audit return means signed by –

  - (a) the mayor or president; and
  - (b) the CEO.

**POLICY IMPLICATIONS**

N/A.

**FINANCIAL IMPLICATIONS**

Nil Financial Implications in 2019/20 as Statutory Compliance Return has been completed internally and online by the CEO following a review of Council's Processes and Practices for the 2019 Calendar Year.

**STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027****Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.1	Maintain sustainability ratios at or above basic level
G4.2	Increase non-rates revenue generation
G4.3	Ensure optimum organisational capacity and efficiency

**COMMUNITY CONSULTATION**

N/A

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low. Risk is mitigated through ongoing review and monitoring of Council's Management & Compliance Procedures and Processes. The Compliance Audit Return is separate to Council's External Audit.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. High level Compliance achieved mitigates the reputational risk that may occur from non-compliance.

Operation – Risk Matrix Rating is assessed as Low. Compliance undertaken as part of Council's day to day operations.

Natural Environment – Risk Matrix Rating is assessed as Low.

## ITEM 8 STANDING ITEMS – FINANCIAL REPORTING

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*Audit & Risk Committee - Terms of Reference 7.2*

No matters for consideration.

## ITEM 9 STANDING ITEMS – CONTROLS, SYSTEMS AND PROCEDURES

### Audit & Risk Committee - Terms of Reference 7.3

#### 9.1 Response to the Recommendations from the Office of the Auditor General

<b>Meeting Date</b>	10 <sup>th</sup> March 2019
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	i) OAG Recommendations Report
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

##### RECOMMENDATION: AR16-19/20

##### MOVED Cr McGuinness SECONDED Cr Hippisley

That the Audit and Risk Committee Recommend to Council that: -

Council receive the CEO's Report on the Office of the Auditor General's Recommendations.

**CARRIED 7/0**

#### IN BRIEF

- The Auditor General was given the mandate to Audit West Australian Local Governments in October 2017.
- During this period the Auditor General has undertaken Performance Audits on several West Australian Local Governments and published the results and recommendations.
- The Management Team and relevant Staff have reviewed these OAG reports and have summarised our responses to the recommendations, stating what is currently undertaken or what will be introduced.

#### MATTER FOR CONSIDERATION

Council is to note the recommendations made by the Auditor General and the CEO's responses to the matters raised.

#### BACKGROUND

On 28 October 2017, the Local Government Amendment (Auditing) Act 2017 was proclaimed, giving the Auditor General the mandate to audit Western Australia's 139 local governments and 9 regional councils.

The Act allowed the Auditor General to conduct performance audits of local government entities from 28 October 2017. They will take on responsibility for the annual financial audits of local government entities as their existing audit contracts expire. By the financial year 2020-21, all local government entities will be audited by the Auditor General.

During the period the Auditor General has published the following reports:

- 09 May 2018 – Control over Corporate Credit Card
- 13 June 2018 – Timely Payment of Suppliers
- 11 October 2018 Local Government Procurement
- 07 March 2019 – Management of Supplier Master Files
- 09 April 2019 - Records Management in local Government
- 19 January 2019 - Verifying Employee Identity and Credentials
- 26 June 2019 – Local Government Building Approvals
- 15 August 2019 Fraud Prevention in Local Government

## STATUTORY ENVIRONMENT

N/A

## POLICY IMPLICATIONS

Existing Finance and Procurement Policies are reviewed regularly by the Chief Executive Officer for relevance and appropriateness to achieve transparency and good Governance.

Council formally reviews and adopts the Policies on a biennial basis.

## FINANCIAL IMPLICATIONS

Nil.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G4	Sound Organisation
G4.3	Ensure optimum organisational capacity and efficiency

## COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. The actions being undertaken or proposed have the objective of reducing the risk of financial loss resulting from an act of fraud or poor procedure.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. The review and implementation resulting from the Auditor General recommendations should reduce the risk of reputational loss through better HR, Building and Financial processes.

Operation – Risk Matrix Rating is assessed as Low. Implementing any new processes will involve a level of staff time, however this will be conducted within this year's current work flow.

Natural Environment – Risk Matrix Rating is assessed as Low.

## **COMMENT**

The Administration has used the reports and resulting recommendations from the Auditor General as benchmarks to set the level for compliance and governance within the Shire of Quairading.

Each recommendation varies in its complexity and time involved in implementing and timeframes for implementation have been outlined within the report.

The recommendations from the reports are used as one tool for the improvement of compliance and governance within the Shire, and these reports will continue to be observed and reviewing when published by the Auditor General.



## 9.2 Management Override Mitigation

<b>Meeting Date</b>	10 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	i) Extracts of Recommendations and Observations from Inquiry / Investigation Reports
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

That the Audit & Risk Committee recommend to Council: -

1. That Council receive and note the CEO's Report on the Mitigation of Management Override.
2. As part of the Draft Budget deliberations, Council consider the funding of the engagement of independent Contractors for the conduct of Internal Audits and the preparation of the Statutory Compliance Return.

#### RECOMMENDATION: AR17-19/20

#### MOVED Cr Smith SECONDED Cr Hippisley

That the Audit & Risk Committee recommend to Council: -

1. That Council receive and note the CEO's Report on the Mitigation of Management Override.
2. As part of the Draft Budget deliberations, Council consider the funding of the engagement of independent Contractors for the conduct of Internal Audits and the preparation of the Statutory Compliance Return.
3. That a scope of Internal Audit be prepared and utilised for Budget Estimate purposes.

**CARRIED 7/0**

#### Reason for Variation from the Officer's Recommendation

Committee considered that a Scope of Internal Audit work needs to be prepared to enable a Cost Estimate to be obtained for Draft Budget purposes.

#### IN BRIEF

- Council's Auditor advised Council in his Concluding Audit Memorandum that "based on Audit Work undertaken, we are satisfied that the risk from management override has been reduced to an acceptable level.
- At the December 2019 Audit & Risk Meeting, Cr Smith requested a report be prepared on current Policies and Procedures on mitigation of "management override" plus the Chief Executive Officer's recommendations on additional procedures to achieve a higher standard" for the March 2020 Audit & Risk Committee Meeting.

#### MATTER FOR CONSIDERATION

Officer's Report on Management Override Mitigation Measures

## **BACKGROUND**

The CEO has subsequently consulted with Council's Auditor on the Management Override Statement and sought recommendations on the preparation of the Report requested at the December 2019 Audit & Risk Committee meeting.

Mr Godwin recommended that Council's Management undertake a review of the Findings and Conclusions from recent Inquiries and Investigations into individual Regional Councils and to assess the Findings against Council's Current Policies and Procedures with the aim of further improvement to increasing mitigation measures against management override.

I report to the Committee that the following Inquiry and Investigation Reports have been reviewed for Key issues and Recommendations in regard to: -

- Shire of Dowerin – October 2016
- Shire of Exmouth – May 2017
- Shire of Halls Creek – August 2018
- Shire of Perenjori – July 2019

Areas of Governance examined included: -

- Segregation of Duties
- Procurement
- Declaration of Interest

To prevent management overrides, it is essential that a culture is fostered that encourages honesty and supports employees who speak up when they suspect something is wrong.

Independent External and Internal audits are recommended to review their financial information. These audits are objective views on how the Council's accounting policy is being used in the accounting workflow and to minimise the risk of fraudulent activities and transactions.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government Regulations 1996 (Various)*

## **POLICY IMPLICATIONS**

Council has a number of Accounting / Financial Policies in place.

The Policies are regularly reviewed for relevance and appropriateness.

Council reviews all Policies on a biennial basis.

Further interim reviews or proposing of new policies are undertaken when it is determined by the CEO and Council, to be prudent for sound governance.

## **FINANCIAL IMPLICATIONS**

There are additional financial costs associated with the engagement of independent Contractors (Refer to the Recommendations Section).

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.1	Maintain sustainability ratios at or above basic level
G4.2	Increase non-rates revenue generation
G4.3	Ensure optimum organisational capacity and efficiency

### COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. The Financial Risk could escalate if current and proposed Policies and Procedures are not adhered to or are able to be overridden.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Further Risk is mitigated through these improvements to Council's processes. As shown in the Councils reviewed (see attachment), significant reputational risk is possible if strong processes and ongoing internal review by Council and Management is not maintained.

Operation – Risk Matrix Rating is assessed as Low. Current Processes and Policies are incorporated into Council's everyday Operations and Resources.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENT

The following is currently in place to reduce the risk of Management Override in regards to the key areas:

#### Segregation of Duties:

General Journals – All general journals require two signatures (Creator and Authoriser). An overview report is created each month by the SFO and is checked and signed by the EMCS and CEO.

Payroll – Payroll is setup by two separate officers, checked by the EMCS and a final review before payment is conducted by the EMCS and CEO. An Audit report showing all variations from the previous Pay, is produced every pay run. This is checked and signed off by the CEO and EMCS.

Creditors – All Suppliers Details are verified with the Supplier and double checked when being inputted into the Creditors System and in the Westpac online Banking.

Invoices and PO's are required to be checked and signed by two separate officers. The invoices are then batched by the FO and checked by the EMCS. The payments are then submitted to the Bank and checked by two separate officers.

All Payments are reviewed by the Chair of the Audit & Risk Committee.

Credit Card – The Credit Card is reviewed by the EMCS and signed off by both the CEO and Chair of the Audit and Risk Committee. A copy of payments is provided to each Council meeting to be approved by the Council.

Bank – All bank transactions need to be approved by two separate officers. All passwords and logins are kept private and only officers know their own login.

Bank Reconciliations - All bank reconciliations are prepared by the SFO and are then reviewed by the EMCS.

Monthly Financial Statements – All monthly statements are currently prepared by the EMCS and reviewed by the CEO prior to their publication and submission to Council for adoption.

### **Procurement**

Purchases – A new purchase order system was implemented in January. Only Authorised Officers now have access to authorising Purchase Orders. Any Purchase Order over \$5,000 now requires a Purchase Request Form. This is to be signed by two separate officers, including the CEO if the amount is over \$25,000. If the amount is over \$150,000 three separate signatures are needed. These forms are checked by the SFO and the EMCS.

### **Tenders**

The EMT list all budgeted major procurements for their Meetings to discuss the procurement requirements of the Local Government Act and Council's Purchasing Policy. Major Procurements do not proceed without this being first undertaken.

Tender documentation is referred to another member of the Executive Management Team for review and then formal approval is received from the CEO before any documentation is made available for the Call for Tender Process.

Each Tender includes a Tender Panel. This means each tender is scored by separate individuals who agree to the preferred tenderer.

The Shire has recently performed formal procurement training, with procurement training provided internally by the EMCS in line with the new Purchase Order System.

### **Declaration of Interest**

The Shire has a strong expectation that the officers declare any Conflicts of Interest. Any Officer with a conflict is expected to remove themselves from the evaluation process and decision making process.

This 'removal' has been conducted within the last twelve months on several occasions where current employees have removed themselves from Recruitment and Procurement activities. Senior staff are also required to submit a related party transactions return.

### **Recommendations**

Independent Internal Audit – An Internal Auditor works with the Audit Committee to test the internal controls of the Local Government. The Independence of this Auditor should reduce the risk of misconduct from the Administration, however will come at a financial cost.

Independent Preparation of the Compliance Audit Return – That Council consider budgeting for the engagement of a suitably experienced Consultant to undertake the independent preparation of the Annual Statutory Compliance Audit Return.

Training – Training has been recently provided both formally and internally. Further training is made available to all relevant staff and in particular for new Staff as part of their early Training.

Culture – The Executive Management Team is continually working to improve the Culture of the Organisation. This is by increasing understanding, awareness, bringing other staff into the process of auditing work and allowing staff to question current processes and to challenge and report any transactions that are seen to be irregular. This progression will be through our regular Staff Meetings.

Tenders and Recruitment – A Panel Member Declaration Form be developed and completed by each Member before a Procurement or Recruitment Process commences, to ensure that Panel Members do not participate in the process if they have a direct or indirect Interest in the Matter.

This process will strengthen the culture that any Undeclared Interest is not acceptable to the organisation and that Transparency and Fairness are Key Principles to be upheld by Management and Staff at all times.

## ITEM 10 STANDING ITEMS – RISK MANAGEMENT REPORTS AND ISSUES

*Audit & Risk Committee - Terms of Reference 7.1, 7.3*

### 10.1 Report on Excess Annual Leave and Long Service Leave

<b>Meeting Date</b>	10 <sup>th</sup> March 2020
<b>Responsible Officer</b>	EMCS Nathan Gilfellon
<b>Reporting Officer</b>	SFO Jodie Yardley
<b>Attachments</b>	Nil
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

##### RECOMMENDATION: AR18-19/20

##### MOVED Cr Hippisley SECONDED Cr Davies

That the Audit and Risk Committee Recommend to Council that: -

Council receive the report on the Shire's Leave Liabilities.

**CARRIED 7/0**

#### IN BRIEF

- Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee
- Council receive the report on the Shire's Leave Liabilities.

#### MATTER FOR CONSIDERATION

Report on Excess Annual Leave and Long Service Leave Entitlements and Leave Liabilities.

#### BACKGROUND

Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee.

The current policy defines excess leave as when the Employee has accrued more than eight weeks paid annual leave.

#### STATUTORY ENVIRONMENT

*Local Government Act 1995*

Local Government (Long Service Leave Regulations)

Local Government Industry Award 2010

The Industry Award defines Excess Leave as -

*"An Employee has an **excess leave accrual** if the employee has accrued more than eight weeks paid annual leave"*

## POLICY IMPLICATIONS

Current Policy: Leave Management Policy (ORG.2)

## FINANCIAL IMPLICATIONS

Annual and Long Service Leave Reserve Fund Cash Balance as at 29<sup>th</sup> February 2020 is \$204,568. The Projected Closing Balance as at the 30<sup>th</sup> June 2020 of \$205,468.

The Annual Budget treats Current Leave as Accruals.

The Annual and Long Service Leave Reserve funds any prior year Leave entitlements taken by Staff or paid out.

The current Liability for both types of Leave (if all Claimed on 29<sup>th</sup> February 2020) is calculated at \$238,750.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

## COMMUNITY CONSULTATION

N/A

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating is considered as Medium Risk. Financial exposure and therefor Risk escalation, if Leave accruals are not monitored and managed.

Health – Risk Matrix Rating is considered as Low Risk

Reputation – Risk Matrix Rating is considered as Low Risk

Operation – Risk Matrix Rating considered Low Risk

Natural Environment – Risk Matrix Rating is considered as Low Risk

## COMMENT

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

As at the 29<sup>th</sup> February 2020, there are no employees with excess annual leave.

The CEO has approved of One Employee's Plan to take their Long Service Leave in three instalments. The first of which has now been taken.

One Employee has Long Service Leave Liabilities as at the 6<sup>th</sup> September 2019. This has been approved to commence in March 2020.

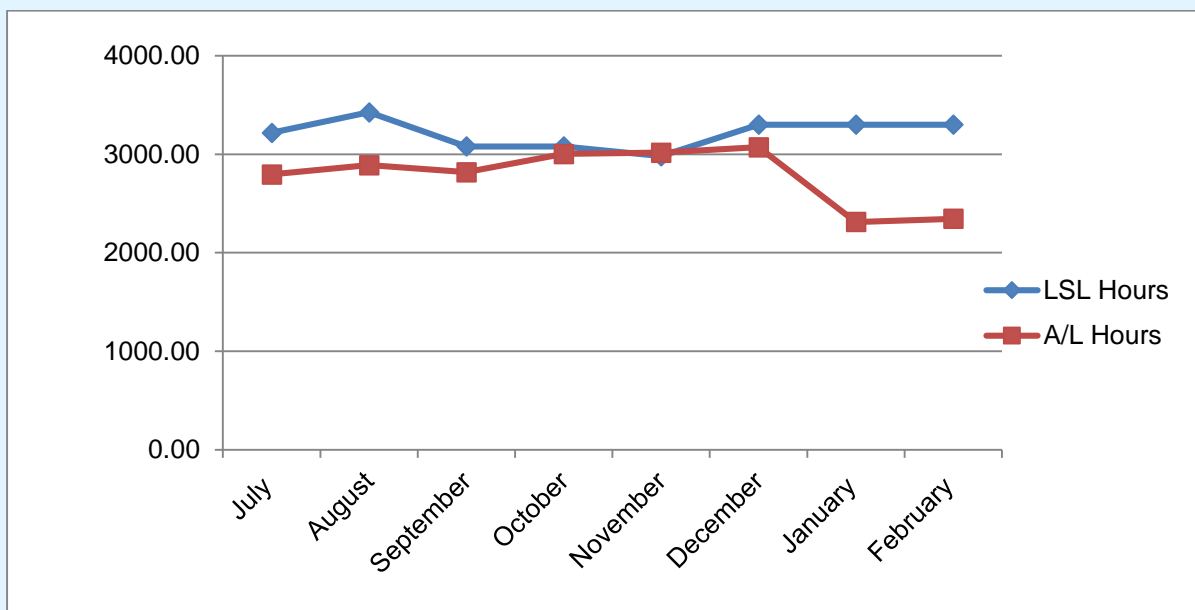
Since the commencement of the 2019/20 financial year, there has had a considerable decrease of 19.3% (in Dollar Value) in the Annual Leave Liability through a combination of Separations and current staff taking accrued Annual Leave during the main holiday period.

The Long Service Leave Liability has risen slightly by 0.8% (in Dollar Value) since June 2019. The stability can be attributed to payouts following the separation of employees with Long Service Leave

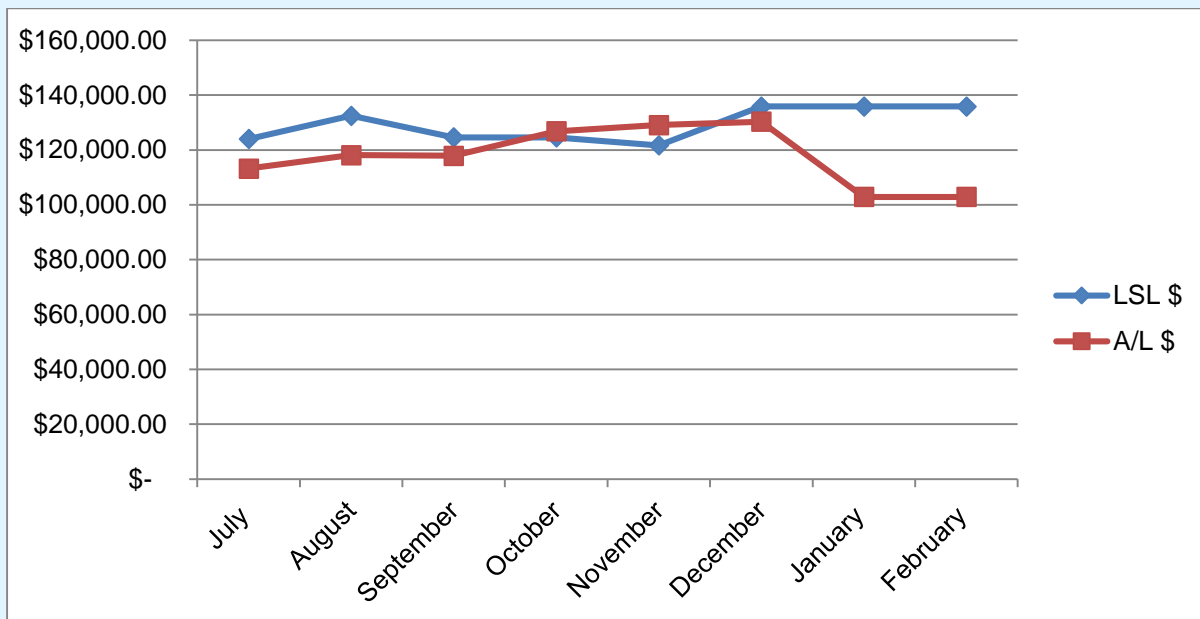
Entitlements, two employees redeeming a portion of their Long Service Leave and two employees becoming eligible.

	<b>LSL Hours</b>	<b>LSL \$</b>	<b>AL Hours</b>	<b>AL \$</b>
<b>June</b>	3,507	134,820	3,056	127,501
<b>July</b>	3,218	124,006	2,795	113,180
<b>August</b>	3,426	132,468	2,890	118,114
<b>September</b>	3,080	124,610	2,817	117,850
<b>October</b>	3,080	124,610	3,003	126,828
<b>November</b>	2,981	121,657	3,016	129,068
<b>December</b>	3,300	135,877	3,071	130,333
<b>January</b>	3,300	135,877	2,312	102,902
<b>February</b>	3,300	135,877	2,344	102,873

**Accumulated Hours of Leave**



**Outstanding Accumulated Dollar Value of Leave**





## ITEM 11 STANDING ITEMS – OTHER

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*Audit & Risk Committee - Terms of Reference 9.2*

### **10<sup>th</sup> December 2019 Audit & Risk Committee**

#### **Cr Smith**

Requested that the Performance Review of the Audit & Risk Committee be listed for the June 2020 Committee Meeting.

## ITEM 12 COUNCILLORS' EMERGING ISSUES

### 12.1 Emerging Issues

#### Cr Stacey

Nil

#### Cr Davies

Nil

#### Cr McGuinness

Nil

#### Cr Hippisley

Cr Hippisley raised the matter of "Going Concern" as discussed with Council's Auditor and highlighted Council's heavy reliance upon Grant Funding to fund Operations and Capital Projects and that any reduction in the Grant Funding could challenge the organisation as a "Going Concern".

Cr Hippisley suggested that this issue be regularly reviewed by Council.

Cr McGuinness and the CEO highlighted Council's Long Term Financial Plan, 4 Year Corporate Business Plan provides for the regular review of Funding assumptions, and finally the Annual Budget process which enable Council and Management to verify Grant Funding to be received for the Year ahead before Council adopts the Budget.

#### Cr Cowcill

Nil

#### Cr Smith

Nil

#### Cr Jo Haythornthwaite

The Chairperson highlighted to the Committee, Clause 7.7 of the Committee's Terms of Reference, in which Council has granted responsibility to this Committee to facilitate and arrange the Chief Executive Officer's Performance Review Process.

The Chief Executive Officer provided the Meeting with a brief overview of the legislative requirements and recent history of the Performance Review Process and the effectiveness of utilising an Independent HR Consultant.

### 12.2 Chief Executive Officer's Annual Performance Review

#### **RECOMMENDATION: AR19-19/20**

#### **MOVED Cr McGuinness SECONDED Cr Smith**

That the Audit and Risk Committee Recommend to Council that: -

Council engage a suitable Independent HR Consultant to facilitate the Chief Executive Officer's Annual Performance Review.

**CARRIED 7/0**

ITEM 13 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

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*No matters for consideration.*

ITEM 14 NEXT MEETING DATE

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The next Audit & Risk Committee Meeting is scheduled to take place on Tuesday 9<sup>th</sup> June 2020, commencing at 5.00 pm on at the Council Chambers, 10 Jennaberring Road, Quairading.

ITEM 15 CLOSURE

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There being no further business, the Chairman closed the Meeting at 6.43 pm.

I certify the Minutes of the Audit & Risk Committee Meeting held on 10<sup>th</sup> March 2020 were confirmed on 9<sup>th</sup> June 2020 as recorded on Resolution No. \_\_\_\_\_-19/20.

Confirmed..... 09/06/2020

## ITEM 10 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

### 10.1 Elected Members Continuing Professional Development Policy

<b>Meeting Date</b>	26 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Draft Policy
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

**That Council adopt the Elected Members' Continuing Professional Development Policy.**

**VOTING REQUIREMENTS** – Absolute Majority

#### IN BRIEF

- The recent amendments to the Local Government Act requires the Shire to adopt a policy on continuing professional development for Elected Members.
- The proposed Policy incorporates new amendments under the Act relating to mandatory training and reporting of continuous professional development undertaken by each Councillor.
- It is recommended that Council adopts the Elected Member Continuing Professional Development Policy in response to these amendments.

#### MATTER FOR CONSIDERATION

A review of the *Local Government Act 1995* requires the Shire to adopt an Elected Member Continuing Professional Development Policy.

#### BACKGROUND

On the 27<sup>th</sup> June 2019, the Local Government Legislation Amendment Act 2019 was passed by Parliament. The Amendment Act addressed the complex and significant role that Elected Members take on when elected to Council.

The Policy incorporates new amendments under the Act, as summarised below:

- Under section 5.126 of the Act, each Elected Member must complete training in accordance with the Regulations;
- Under section 5.127 of the Act, the CEO must publish a report on the local government's website within one month of the end of the financial year detailing the training undertaken by Elected Members;
- Under section 5.128 of the Act, a local government must prepare and adopt a policy in relation to the continuing professional development of Elected Members

#### STATUTORY ENVIRONMENT

Section 2.7(2)(b) of the *Local Government Act 1995* provides Council with the power to determine policies.

Part 10 of the *Local Government (Administration) Regulations 1996* applies.

#### 5.126. Training for council members

- (1) Each council member must complete training in accordance with regulations.
- (2) Regulations may –
  - (a) prescribe a course of training; and
  - (b) prescribe the period within which training must be completed; and
  - (c) prescribe circumstances in which a council member is exempt from the requirement in subsection (1); and
  - (d) provide that contravention of subsection (1) is an offence and prescribe a fine not exceeding \$5 000 for the offence.

#### 5.127. Report on training

- (1) A local government must prepare a report for each financial year on the training completed by council members in the financial year.
- (2) The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

#### 5.128. Policy for continuing professional development

- (1) A local government must prepare and adopt\* a policy in relation to the continuing professional development of council members.

*\* Absolute majority required.*

- (2) A local government may amend\* the policy.

*\* Absolute majority required.*

- (3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.
- (4) The CEO must publish an up-to-date version of the policy on the local government's official website.
- (5) A local government –
  - (a) must review the policy after each ordinary election; and
  - (b) may review the policy at any other time.

### **POLICY IMPLICATIONS**

This Policy will form part of Council's Policy Manual and will be published on the Shire's website.

### **FINANCIAL IMPLICATIONS**

Adequate Budget Provision is made each year by Council for Elected Member Training and attendances at Seminars and Conferences.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.3	Ensure optimum organisational capacity and efficiency

### COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Council provides an adequate Budget provision for Elected Member Training and Conferences.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Statutory requirement to undertake mandatory training within 12 months of the Councillor being elected to Council. Qualification lasts for 5 years, meaning that a Councillor must complete the mandatory training every second election. If a Councillor does not complete the mandatory training within the 12 months, the person commits an offence. Council is required to prepare and adopt a Policy on Continuing Professional Development. Failure to have a Policy and regularly review it will escalate Reputational Risk.

Operation – Risk Matrix Rating is assessed as Low. Training Courses are provided online (and In Person, if required) by the Training Provider, WALGA.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENT

#### Mandatory Training

The *Local Government (Administration) Regulations 1996 (Regulations)* requires Elected Members to complete a Council Member Essentials course consisting of five modules.

The Elected Members of the Shire of Quairading will be required to undertake compulsory training within 12 months of being elected to Council. The compulsory training focuses on five core units: -

- Understanding Local Government;
- Serving on Council;
- Meeting Procedures;
- Conflicts of Interests; and
- Understanding financial reports and budgets.

Training exemptions as specified in the Regulations, apply. The Regulations require that the course is completed through North Metropolitan TAFE, South Metropolitan TAFE, or West Australian Local Government Association.

Council has utilised the online Training courses provided by WALGA.

Following each Ordinary Election, Elected Members will be provided with information on training options from the approved training providers. Elected Members will be able to select a training option to meet their learning style and availability, this may include online, in person or a combination of both.

The Shire is required to report annually on who has undertaken and completed training and publish this on the Shire's website. The report will list the applicable Elected Member and the training completed by each Elected Member in that financial year.

### **Professional Development**

The Shire supports Elected Members to participate in continuing professional development opportunities in accordance with section 5.128 of the Act. The Policy ensures alignment of professional development activities with the strategic direction of the Shire, considers skills gaps in fulfilling duties required to be performed by Council and the needs of individual Elected Members.

The Shire will investigate opportunities for professional skill development based on the direction of Council or individual Elected Member requests.



## ELECTED MEMBERS CONTINUING PROFESSIONAL DEVELOPMENT POLICY

<b>Document Status</b>	New Policy
<b>Statutory Environment</b>	Local Government Act 1995 Part 5 Division 10 – Training & Development

Record of Policy Review					
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date
01	Graeme Fardon			New Policy	



## PURPOSE

To ensure that Elected Members understand their obligations as Elected Members, make well informed decisions and effectively represent their constituents, and that the Shire provides support for Elected Members to attend conferences, seminars, training and other professional development opportunities in order to develop and enhance their knowledge pertaining to their role.

## OBJECTIVE

The *Local Government Act 1995* requires all Elected Members to undertake compulsory training within 12 months of them being elected.

The Shire of Quairading is required under the *Local Government Act 1995* to adopt and report on training and continuing professional development for Elected Members of the Shire of Quairading.

## POLICY

This policy applies to Elected Members of the Shire of Quairading (the Shire).

### 1. Compulsory Elected Member Training

Elected Members of the Shire have significant and complex roles that require a diverse skillset.

All Elected Members elected to Council following the 2019 Election are required under the *Local Government Act 1995* to complete the Council Member Essentials Course, unless they meet limited exemptions. The training is valid for five years so an Elected Member is only required to undertake the training at every second election. The course must be completed within 12 months of appointment to Council.

### 2. Continuing Professional Development

- 2.1 The Shire is committed to supporting the Continuing Professional Development of Councillors to the benefit of Council, the Shire and the community.
- 2.2 Continuing Professional Development can take several forms including formal qualifications, short-courses, seminars and conferences. Training must relate to the professional development of Councillors in their role as a Councillor.
- 2.3 In accordance with section 5.128 of the *Local Government Act 1995*, Elected Members are encouraged to identify their individual continuing professional development needs to enhance their effectiveness and address skill gaps as required.
- 2.4 As the needs of individual Elected Members may vary, each Elected Member is encouraged to seek the assistance of the CEO and Shire President in analysing their particular requirements and in identifying appropriate courses, seminars and training to meet those needs.
- 2.5 In determining the professional development activities for individuals, Elected Members should consider the current or future strategic direction and activities of the Shire and its priorities and the skills that will be needed to give effect to the direction.
- 2.6 Training that will exceed the allocated budget amount may only be approved by resolution of Council.

### 3. Reporting

The Shire is required to report annually on training undertaken by each Elected Member. Completed training for that financial year is to be published on the Shire's website within one month of the end of the financial year. This is to include the Council Member Essentials Course and any continuing professional development undertaken by Elected Members.

## GUIDELINES

Part 5, Division 10 of the Local Government Act 1995

Part 10 of the Local Government (Administration) Regulations 1996

Under section 5.128 of the Local Government Act 1995 adoption and modification of this policy requires an Absolute Majority decision by Council.

Policy must be reviewed at least once after each ordinary election.

Policy may be reviewed at any other time.

## 10.2 District Promotion

<b>Meeting Date</b>	26 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Proposal from GWN7
<b>Owner/Applicant</b>	
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

1. That Council receive the Chief Executive Officer's Report on District Promotion with GWN7; and
2. That the Matter be submitted for Council consideration.

### VOTING REQUIREMENTS – Simple Majority

#### IN BRIEF

- Council at its February 2020 Meeting resolved.  
*That The Chief Executive Officer is to investigate the opportunity to advertise the Quairading District through GWN7.*
- GWN7 have provided an Advertising Campaign with primary focus of the District's new Brand and Tag line "Take a Closer Look".
- The Proposal is based on the Broadcaster's "Tourism Package" which provides a greatly reduced Cost per Advertisement.
- Campaign would be broadcast consistently from May to October 2020.
- Campaign would be broadcast Statewide in all the Regions on GWN7, 7Two and 7Mate.
- Advertisement can be modified into further Advertisements promoting Council's land sale or light industrial land.
- Council to consider the timing of a Promotion given the rapidly evolving Covid-19 situation (Refer to Financial Risk Section).

#### MATTER FOR CONSIDERATION

District Promotion Campaign prepared by GWN7.

#### BACKGROUND

Council though a Recommendation of the Strategic Planning Committee requested that a Promotion / Advertising Proposal be sought from Regional Broadcaster GWN 7.

Council Staff received an initial Proposal and with subsequent contact with the Broadcaster a meeting was conducted in Quairading on the 12<sup>th</sup> March 2020 with a GWN7 representative to discuss a tailored Promotion Package to highlight the new Branding, District Attractions and also promote the residential land subdivision and the future Light Industry land.

**STATUTORY ENVIRONMENT**

Nil

**POLICY IMPLICATIONS**

N/A.

**FINANCIAL IMPLICATIONS**

Area Promotion to attract more Visitors, Businesses and Prospective Residents was identified in Council's Adopted Strategic Community Plan and also in the Tourism Strategy recently adopted by Council.

Council has the following Budget Provisions in the 2019/2020 Budget: -

- Area Promotion \$5,000 YTD Commitment estimated at \$1,050
- Tourism Strategy \$10,000 YTD Commitment estimated at \$1,278

Please refer to below to Costs allocated to the relevant Financial Year.

The GWN 7 proposal is classed as a District Tourism Network Package and attracts significantly discounted rate for the Advertisement Slot and there are a further 9 Complimentary advertisements for each paid Advertisement.

In discussion with GWN7, it was proposed that the Prime months to promote Quairading would be May to and including October 2020.

The proposed Package valued at \$9,000 (excl. GST) will have 1177 x 15 second promotions of Quairading.

In addition, there are Production Costs for the Advertisement at the Cost of \$950 for the original Advertisement and a further \$450 for the adaption of the Advertisement to promote Cuneata Rise land sale. A further \$450 Cost would be incurred if a 3<sup>rd</sup> variant of the Advertisement was required.

Discussions were held with the GWN7 representative on the Split between District promotion and the Land sale promotion. The consensus view was 80% District Promotion and 20% Land sale Promotion.

Timing of the expense of the District Promotion Campaign is as follows: -

**2019/2020**

Production of the 3 Advertisements	\$1,850
Advertising Slots to 30/6/2019	\$4,068
Total Expense 2019/2020	\$5,918

**2020/2021**

Advertising Slots to 25/10/2020	\$4,932
Total Expense 2020/2021	\$4,932
Total Campaign Cost	\$10,850

Any Promotion of the Quairading 100th Agricultural Show would be a separate Package negotiated with and paid for by the Agricultural Show Society, but with Council approval the Ag Show Advertisement could be adapted from the original Advertisement at a cost of a further \$450 or alternatively a new Advertisement produced for \$950.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 – 2027

### Economic Objective: Growing economy and employment opportunities

ITEM	OUTCOMES AND STRATEGIES
ED1	Economic diversity and resilience
ED1.1	<p>Economic and tourism development, including:</p> <ul style="list-style-type: none"> <li>▪ adopt "Small Business Friendly Local Governments" program</li> <li>▪ review potential of the community's existing assets and facilities to drive improved economic outcomes</li> <li>▪ leverage Federal and State Government priorities and programs (e.g. building the capacity of local industry to undertake Local and State Government contracts)</li> <li>▪ work with stakeholders to determine facilitation approach to business and jobs growth</li> </ul>

### Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G3	Community Engagement
G3.1	Provide appealing opportunities for the community to participate in decisions that affect them
G3.2	Collaborate with the community to achieve desired outcomes

## COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Council has budgeted for Area Promotion and Actions from the Tourism Development Strategy.

Given the rapidly evolving situation with the Covid-19 Virus there is a heightened financial risk that the Promotion may not be as effective due to the Community's concern and uncertainty on personal and public health issues and people may be travelling less in the coming months. The alternative viewpoint is that Overseas travel has largely ceased at this time and that people may travel within the State, especially given Quairading's close proximity to the Perth Metropolitan Area and Coastal Strip.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. District Promotion would improve the District's and Council's image and encourage Visitors to travel to the District and potentially purchase land and/or relocate to existing housing stock.

Operation – Risk Matrix Rating is assessed as Low. All Production and Display of the campaign would be undertaken by External Suppliers.

Natural Environment – Risk Matrix Rating is assessed as Low.



A Television Proposal for





Let's Celebrate Television



**Broadcast TV Dominates Viewing Behaviour**

**Live TV Outstrips Digital Devices with 80% of Video Consumption**





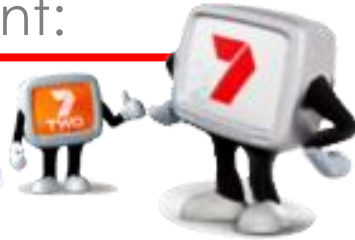
## Regional People Watch More Television

Regional people spend 9 hours more than the national average every month

# WA Programming That Resonates – 20/20

1	HOUSE RULES - MON	GWN7	11	MY KITCHEN RULES - MON	GWN7
2	HOUSE RULES - SUN	GWN7	12	MY KITCHEN RULES - WED	GWN7
3	SEVEN NEWS - SUN	GWN7	13	MY KITCHEN RULES - TUE	GWN7
4	HOUSE RULES - TUE	GWN7	14	MY KITCHEN RULES - SUN	GWN7
5	SEVEN NEWS	GWN7	15	THE GOOD DOCTOR - TUE	GWN7
6	LITTLE BIG SHOTS	GWN7	16	GWN7 NEWS	GWN7
7	MY KITCHEN RULES - THU	GWN7	17	AFL: FRIDAY NIGHT FOOTBALL FINALS	7mate
8	HOME AND AWAY	GWN7	18	AFL: SUNDAY AFTERNOON FOOTBALL	GWN7
9	HOUSE RULES - WED	GWN7	19	SEVEN NEWS - SAT	GWN7
10	SEVEN NEWS / TODAY TONIGHT	GWN7	20	THE GAME	GWN7

# Client Commitment:



Business Details: Shire of Quairading	Advertising Commitment
Tourism promotion: May – October 2020	1,177 x 15 second commercials \$9,000.00 + GST
Please Print Name: _____	Signature: _____
	Date Signed: _____

**Please Note: GWN7 cancellation deadline is 30 days prior to on-air date, placement of Airtime is subject to availability based on demand, some spots may be subject to change. Does not include Television Commercial production, quotes available on request.**



## 2019 TELEVISION RATINGS GWN7 RULES IN 2019!



### TOP 50 MOST WATCHED PROGRAMS

### 2019... it's a wrap!

Rank	Program	Network	Audience
1	SEVEN'S AFL: THURSDAY NIGHT FOOTBALL FINALS	GWN7	87,862
2	SEVEN'S AFL: GRAND FINAL: RICHMOND V GWS	GWN7	83,594
3	SEVEN'S AFL: GRAND FINAL: ON THE GROUND	GWN7	71,778
4	SEVEN'S AFL: GRAND FINAL: PRESENTATIONS	GWN7	63,595
5	SEVEN'S AFL: FRIDAY NIGHT FOOTBALL FINALS	GWN7	63,406
6	2019 AFL BROWNLOW MEDAL	GWN7	57,466
7	SEVEN'S AFL: SATURDAY NIGHT FOOTBALL FINALS	GWN7	50,644
8	HOUSE RULES-WINNER ANNOUNCED	GWN7	49,888
9	HOUSE RULES-GRAND FINAL	GWN7	49,271
10	AUSTRALIA'S GOT TALENT - GRAND FINAL	GWN7	46,898
11	SEVEN NEWS - SUN	GWN7	46,537
12	HOUSE RULES - SUN	GWN7	44,346
13	THE ALL NEW MONTY: LADIES' NIGHT-PERFORMANCE	GWN7	43,947
14	SEVEN NEWS	GWN7	43,868
15	THE MASKED SINGER AUSTRALIA - THE FINAL REVEAL	WIN	42,645
16	HOUSE RULES - MON	GWN7	42,377
17	MY KITCHEN RULES - TUE	GWN7	41,997
18	MY KITCHEN RULES - SUN	GWN7	41,852
19	MY KITCHEN RULES - MON	GWN7	41,219
20	SEVEN NEWS / TODAY TONIGHT	GWN7	40,190
21	DEATH IN PARADISE-EV	ABC	38,868
22	SEVEN'S AFL: SUNDAY AFTERNOON FOOTBALL	GWN7	38,359
23	MY KITCHEN RULES-WINNER ANNOUNCED	GWN7	37,931
24	HOUSE RULES - TUE	GWN7	37,218
25	SEVEN'S AFL: THURSDAY NIGHT FOOTBALL FINALS - PRE MATCH	GWN7	36,992
26	THE REAL DIRTY DANCING - MON	GWN7	36,955
27	2019 MELBOURNE CUP CARNIVAL: MELBOURNE CUP-RACE	WIN	36,824
28	THE REAL DIRTY DANCING - TUE	GWN7	36,792
29	MY KITCHEN RULES - WED	GWN7	36,715
30	THE ALL NEW MONTY: LADIES' NIGHT	GWN7	36,652
31	GWN7 NEWS	GWN7	36,646
32	AUSTRALIA'S GOT TALENT - SUN	GWN7	36,462
33	HOUSE RULES - WED	GWN7	36,287
34	THE ALL NEW MONTY	GWN7	36,037
35	MANHUNT	GWN7	35,303
36	SEVEN'S AFL: SATURDAY AFTERNOON FOOTBALL FINALS	GWN7	35,184
37	SUPERCARS CHAMPIONSHIP: BATHURST 1000 D3 SUPERCARS RACE	WIN	35,148
38	TELETHON 2019	GWN7	34,721
39	SEVEN'S AFL: SATURDAY NIGHT FOOTBALL	GWN7	34,465
40	AUSTRALIA'S GOT TALENT - GRAND FINAL WINNER ANNOUNCED	GWN7	34,441
41	STATE OF ORIGIN RUGBY LEAGUE QLD V NSW 1ST -MATCH	WDT	34,090
42	ENDEAVOUR-EV	ABC	34,042
43	LEGO MASTERS -WINNER ANNOUNCED	WDT	34,008
44	MY KITCHEN RULES-GRAND FINAL	GWN7	33,637
45	HOME AND AWAY	GWN7	33,503
46	LEGO MASTERS -SUN	WDT	33,464
47	THE REAL DIRTY DANCING - SUN	GWN7	33,258
48	LES NORTON-EV	ABC	33,155
49	THE MID-YEAR ASHES: THIRD TEST -ENG V AUS -SESSION 2 -D3	WDT	32,984
50	SEVEN'S AFL: FRIDAY NIGHT FOOTBALL	GWN7	32,981

**GWN7 WON ALL 10 SURVEYS**  
**GWN7 WON ALL 40 SURVEY WEEKS**  
**GWN7 WON ALL 20 OF THE TOP 20 PROGRAMS**

**GWN7 SCORES A MASSIVE 57.0% COMMERCIAL SHARE**

1	GWN7 Network	57.0%
2	WDT Network	23.5%
3	WIN Network	19.5%

### UNBEATABLE PROGRAMMING LINE-UP IN 2019

### GWN7 IS #1 IN SPORT

AFL Finals Clash between Eagles and Essendon  
 #1 Most Watched TV Event in 2019



### GWN7 IS #1 IN ENTERTAINMENT



**GWN7's 2019 Champions**

70.1% share for GWN7 Local News

71.8% share for 7 News



### 10.3 Business Attraction Strategy 2020-2022

<b>Meeting Date</b>	26 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Business Attraction Strategy and Prospectus
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

**That Council: -**

- 1. Receive the Chief Executive Officer's Report on the Business Attraction Strategy**
- 2. Adopt the Business Attraction Strategy 2020-2022**
- 3. That the Key Actions detailed in the Strategy be submitted to the Draft Budget Process for the 2020/2021 Financial Year.**

**VOTING REQUIREMENTS – Simple Majority**

#### IN BRIEF

- In the development of the Strategic Community Plan in 2017 and the subsequent review of the Plan in 2019, an increased appetite was reported from the community for Council to take a more active role in economic development with the objective of improving employment opportunities and to drive improved economic outcomes for the District.
- Part of Council's actions coming from the CSP is for a Business Attraction Strategy to be prepared for Council to provide a plan for promoting the District as a viable destination for small and medium sized businesses.
- A Draft Business (Investment) Attraction Framework was prepared and provided to Council in November 2019 and then Council requested that the Strategy and District Prospectus be developed for further consideration.

#### MATTER FOR CONSIDERATION

Draft Business Attraction Strategy

#### BACKGROUND

The Draft Strategy addresses the following Areas: -

- Many Benefits of Attracting New Businesses
- Challenges
- Role of Council
- Potential Incentives that Council could consider for New Businesses
- Funding of the Incentives
- Review of the Strategy
- Key Strategy Actions – Year 1

**STATUTORY ENVIRONMENT**

N/A

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Draft Strategy proposes a number of Actions in the First Year of the Strategy. These Actions will need to be referred to the Draft Budget Process for the 2020/2021 Financial year.

**STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027****Economic Objective: Growing economy and employment opportunities**

ITEM	OUTCOMES AND STRATEGIES
ED1	Economic diversity and resilience
ED1.1	Economic and tourism development

**COMMUNITY CONSULTATION**

Strategy incorporates information provided in multiple Community Consultations during the Strategic Planning process from 2017 to present.

Further Consultations were held with Business Meetings facilitated by the Wheatbelt Business Network and the CRC.

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial – Risk Matrix Rating of Low. Draft Strategy proposes a number of Key Strategy Actions in Year 1 including the funding of Attraction Incentives, which will need to be the subject of the Draft Budget Process.

Health - Risk Matrix Rating of Low

Reputation – Risk Matrix Rating of Low. Reputational Risk will be escalated if Council does not proceed with the Draft Strategy which has been developed from the Strategic Planning process.

Operation – Risk Matrix Rating of Low. The Strategy proposes some Actions requiring additional resources or expertise. A number of Actions will be undertaken as part of normal Operations.

Natural Environment – Risk Matrix Rating of Low.



# BUSINESS ATTRACTION STRATEGY 2020-2022

"TAKE A CLOSER LOOK"  
– OPEN FOR BUSINESS

## PG. 2

Strategic Plan Alignment / Vision

## PG. 3

Corporate Plan Alignment

Many Benefits of Attracting New  
Businesses

## PG. 4

Challenges

Role of Council

## PG. 5

Potential Incentives that Council could  
consider for New Businesses

Funding of the Incentives

## PG. 6

Review of the Strategy

Key Strategy Actions – Year 1

MARCH 2020

## STRATEGIC PLAN ALIGNMENT / VISION

### Vision

*"Our Shire is a place to welcome all where we work together, with thriving industry creating jobs, a bright future for our young people and a bustling town a beautiful and productive rural setting."*

In the development of the Strategic Community Plan in 2017 and the subsequent review of the Plan in 2019, an increased appetite was reported from the community for Council to take a more active role in economic development with the objective of improving employment opportunities and to drive improved economic outcomes for the District.

Part of Council's actions coming from the CSP is for a Business Attraction Strategy to be prepared for Council to provide a plan for promoting the District as a viable destination for small and medium sized businesses.

### Economic Objective: Growing economy and employment opportunities

ITEM	OUTCOMES AND STRATEGIES
ED1	Economic diversity and resilience
ED1.1	Economic and tourism development, including: <ul style="list-style-type: none"> <li>▪ adopt "Small Business Friendly Local Governments" program</li> <li>▪ review potential of the community's existing assets and facilities to drive improved economic outcomes</li> <li>▪ leverage Federal and State Government priorities and programs (e.g. building the capacity of local industry to undertake Local and State Government contracts)</li> <li>▪ work with stakeholders to determine facilitation approach to business and jobs growth</li> </ul>
ED2	Tourism facilities and services
ED2.1	Contribute to readily accessible visitor information and services, including good quality, affordable visitor accommodation

### Built Environment Objective: Planning and infrastructure to meet the needs of the community

ITEM	OUTCOMES AND STRATEGIES
B1	Responsive Land Use Planning
B1.1	Ensure land use planning services are responsive to community aspirations including increased availability of industrial, commercial and residential land.



## CORPORATE PLAN ALIGNMENT

A key objective of the 2017 - 21 Corporate Plan is to address the Economic objective of the Strategic Community Plan – “Growing economy and employment opportunities”.

GROWING ECONOMY AND EMPLOYMENT OPPORTUNITIES	PLANNING AND INFRASTRUCTURE TO MEET THE NEEDS OF THE COMMUNITY
<p><b><i>Economic diversity and resilience</i></b> Economic and tourism development including:</p> <ul style="list-style-type: none"> <li>▪ adopt “Small Business Friendly Local Governments” program</li> <li>▪ review potential of the community's existing assets and facilities to drive improved economic outcomes</li> <li>▪ leverage State Government priorities and programs (e.g. building the capacity of local industry to undertake Local and State Government contracts)</li> <li>▪ work with stakeholders to determine facilitation approach business and jobs</li> </ul> <p><b><i>Tourism facilities and services</i></b></p> <ul style="list-style-type: none"> <li>▪ Contribute to readily accessible visitor information and services, including good quality, affordable visitor accommodation</li> </ul>	<p><b><i>Responsive Land Use Planning</i></b></p> <ul style="list-style-type: none"> <li>▪ Ensure land use planning services are responsive to community aspirations including increased availability of industrial, commercial and residential land</li> </ul>

## MANY BENEFITS OF ATTRACTING NEW BUSINESSES

- Diversify and strengthen local economy
- New employment opportunities will aid local unemployment and in the longer term may draw more people to live and work in the District.
- Expansion of local capabilities and skills (may lead to Apprenticeship and Traineeships)
- Increase the availability of skilled Tradespersons in the District
- Potential to strengthen existing businesses (trading or servicing new business)
- New businesses may take up existing floorspace in the vacant shops in the main Street
- New businesses may be attracted by the supply of affordable houses that are vacant or build in the “Cuneata Rise” subdivision.
- Increased business activity may encourage existing residents to remain in the district for work and play.
- May attract customers from other towns

## CHALLENGES

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- To also support and encourage the existing businesses to continue to trade and where possible grow their businesses while seeking out new business investments without creating excessive competition.
- How to promote and conduct an effective and sustainable "Support Local" campaign in conjunction with the Business Houses.
- Many buildings in the Main Street are owned by absentee landowners.
- Promotion of the Business Attraction Strategy.
- How to target identified business opportunities
- Council Resources available to carry out this Strategy

## ROLE OF COUNCIL

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- Promotion of Town as a viable and affordable location for businesses, visitors and new residents.
- Renewal of the District Branding and Logo.
- To ensure that a contemporary Town Planning Scheme in place to accommodate appropriate land uses and businesses
- Seek Planning Approval and progress to development of the Light Industrial Land in Stages.
- Small Business Friendly Council Program - Action in accordance with the program Guidelines when Council dealing with Businesses.
- Greater connection with existing Business Houses on what their needs of Council are and what the businesses are doing to sustain or grow their businesses.
- Identify any skills gaps and business opportunities that can be targeted by Council
- Audit of available existing vacant Business Floorspace and Rents – Recommend to be undertaken by external resources and then used as a reference for interested Parties
- Support local and regional procurement (wherever possible)
- Lobby Federal and State Government for greater investment in the District (esp. Mobile / Internet Services and Utilities)
- Development of a Business Attraction / Economic Development Framework – Oct/Nov 2019
- From this a District Prospectus be developed and published (online and hard copy)
- Strengthen Partnerships with the following Stakeholders
  - Wheatbelt Development Commission
  - Wheatbelt RDA
  - Wheatbelt Business Network
- Council to consider and adequately Budget for an Incentives Program for new Businesses

## POTENTIAL INCENTIVES THAT COUNCIL COULD CONSIDER FOR NEW BUSINESSES

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Given the wide range of scenarios on the type of business and their requirements to relocate or start up in Quairading, a broad range of potential Incentives has been provided for when discussions are held with persons interested in new business in Quairading.

- Concessional Rental on Council owned factory Units (2)
- Subsidies for the Upgrade or Fit-out of Council or other Business Properties
- Subsidy to assist with repainting shop front and new signage – if buying or renting an existing premise.
- Alternative - provide subsidies for businesses / commercial landholder for improving appearance of their buildings which may attract new businesses as tenants
- Subsidy to assist with Commercial Rental Payments for an initial period.
- Council undertake Site works or construct an Access Road into the property – may be undertaken by local contractors under Council supervision.
- Offer to subsidise earthworks if a Business is starting up on a new lot.
- Time Payment Terms if buying a Council Light Industrial Lot.
- Offer of a free Residential Lot if the new business has 3+ Staff (Subject to compliance with the relevant legislation to dispose of property)
- Subsidy towards relocation Costs
- Subsidy towards Utility Costs
- Council Assistance with linking new business proprietors to Small Business Support Providers and to key Regional organisations for Grant Funding opportunities
- Subsidies for the Hiring of Apprentices or Trainees
- Other Incentives to be identified.

## FUNDING OF THE INCENTIVES

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Given the wide range of potential Incentives and the different needs of each business, it is recommended that Council provide a Budget Provision for each year for Business Incentives / Initiatives that will then enable Council and the CEO to effectively and promptly liaise with interested Parties in relation to their business investment in the Quairading District.

Council to consider the level of the Incentive Provision in each year's Draft Budget deliberations taking into account the Economic circumstances of the District and the outcomes to date of this Strategy being actioned.

All Incentives offered to a Business would need to be passed by Council for good Governance and transparency.

## REVIEW OF THE STRATEGY

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The Business Attraction Strategy be reviewed annually by Council and the CEO.

The Review to be conducted as part of the Draft Budget process.

## KEY STRATEGY ACTIONS – YEAR 1

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- Draft Budget deliberations on the level for the New Business Incentives Scheme.
- District Prospectus be developed and published (online and hard copy)
- Concerted wider Promotion of the District as a viable and affordable location for businesses, visitors and new residents. May need external assistance with Promotional expertise.
- Use of various Mediums for Promotion (Electronic and Print)
- Strengthen Partnerships with the following Stakeholders to seek out business start-up and relocation opportunities and external funding possibilities.
  - Wheatbelt Development Commission
  - Wheatbelt RDA
  - Wheatbelt Business Network
- Small Business Friendly Council Program - Action in accordance with the program Guidelines when Council dealing with Businesses.
- Audit of available existing vacant Business Floorspace and Rents – Recommend to be undertaken by external resources and then used as a reference for interested Parties
- To ensure that a contemporary Town Planning Scheme in place to accommodate appropriate land uses and businesses. Particularly, appropriate planning measure for Home based businesses
- Subject to funding, progress to the further development of the Light Industrial Land (in Stages.)

## RESOURCES REQUIRED?

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# PROSPECTUS

OPEN FOR BUSINESS  
AND INVESTMENT

## TAKE A CLOSER LOOK ..

PG. 2

Welcome to Quairading

PG. 4

Take a Closer Look at Quairading

PG. 5

Planning for the Future

PG. 6

Invest in Quairading

PG. 7

Investment Opportunities

**"The Shire of Quairading  
is committed to  
developing a sustainable  
future for the Shire with  
improved social and  
economic outcomes for  
its residents, in a  
beautiful and productive  
rural setting."**



## WELCOME TO QUAIRADING

### *Kaya Quairading Koort Ballardong Boodjar(Heart of Ballardong country)*

The Shire of Quairading is poised to enter a new era of growth that can put this unique area of the Wheatbelt on the map.

The township of Quairading is ideally located just 167kms (or 2 hours) east of Perth, or 45 minutes east of York on the York- Merredin Road. We have an overwhelming community spirit and pride of place, our flora and fauna are magnetic attractions and our many quality facilities and amenities suit individuals, families and retirees. Importantly, there is enormous potential for investment in established and growing industry sectors and niche segments of our economy.

The Quairading community is not only ready, willing and able to cater for new investment, but Council is also prepared to offer a raft of incentives to serve as a catalyst for projects that deliver jobs and growth.

Further details on Incentives that are offered are detailed further in the Prospectus.

Residential real estate prices in Quairading are very attractive compared to Perth and other regional areas. In most locations, \$300,000 would secure a 3 to 4-bedroom family home on a large block, often with a rural outlook. Homes on small acreages are also readily available. Travel times to work are usually just a matter of minutes for town dwellers, and usually less than 15 minutes for those living on small acreages around town boundaries.

Quairading is convenient to Perth, has clean air, a beautiful rural outlook, low crime rate and a relaxed family friendly lifestyle.

**This document pinpoints key opportunities that exist throughout the Shire utilising on existing infrastructure and available floor space and vacant land.**

Quairading is a farming community with a population of approximately 1,050 producing cereal and grain crops (wheat, barley, canola), forestry (sandalwood), wool, sheep and cattle supported by rural service industries.

The district includes the localities of Quairading, Pantapin, Yoting, Badjaling, Dangin, South Caroling, Balkuling, Doodenanning and Wamenusking.

Quairading, is derived from the Aboriginal word 'Kwirading' meaning the home of a small bush kangaroo.

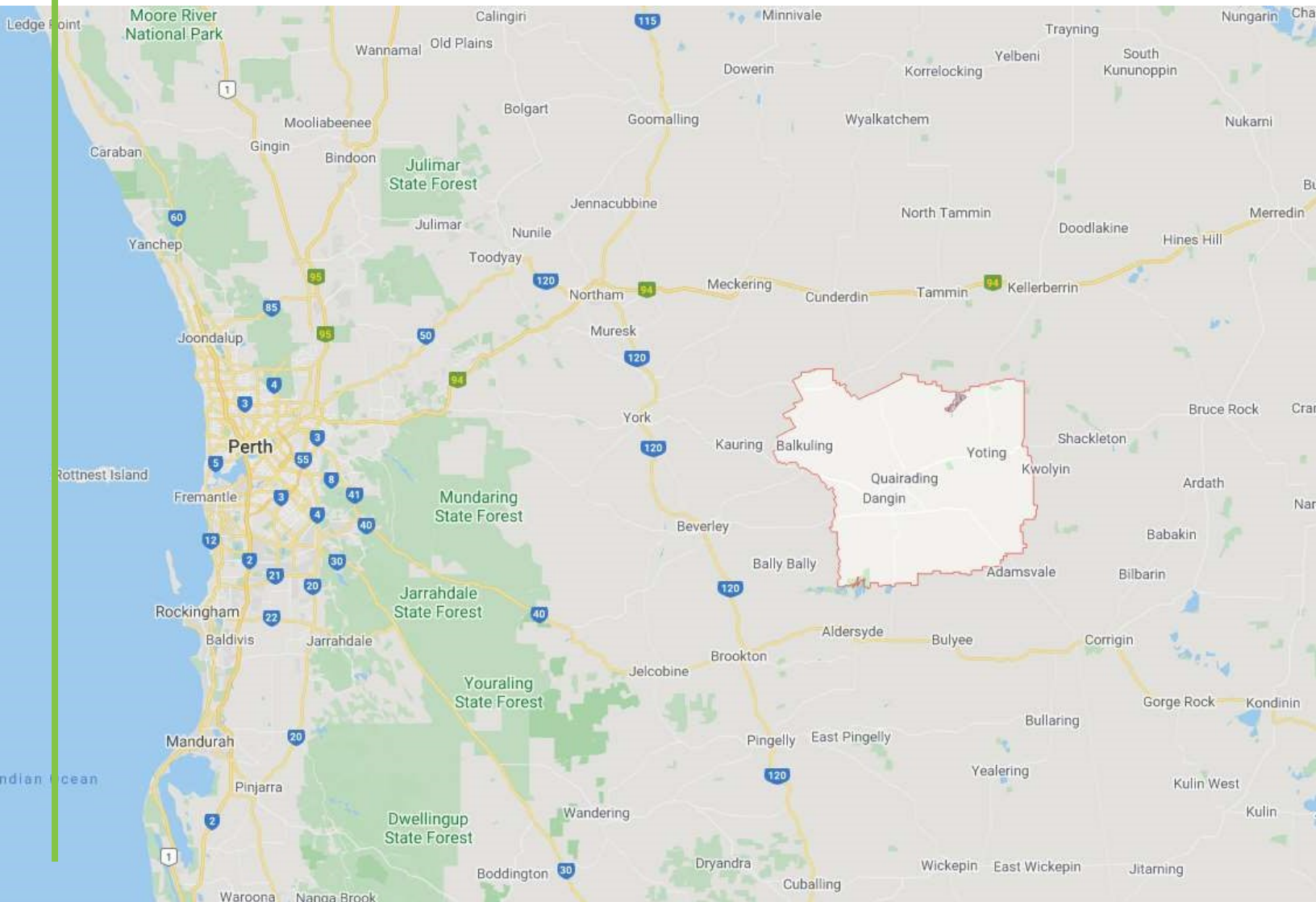
The Shire sits in the lower south-west Avon sub-region of Western Australia, a one billion dollar (\$1B), export-oriented economy. Home to 26,700 people in 2016, or some 3.1% of Western Australia's non-metropolitan population, the Avon is a dynamic region with an increasingly diversified economy.

The community offers Shire provided facilities complemented by a number of locally owned hospitality businesses and natural attractions.

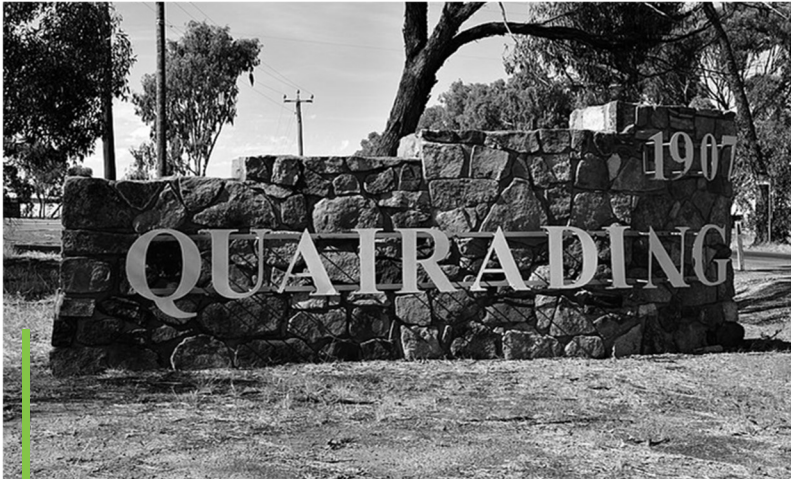
The Shire of Quairading is a forward thinking and progressive local council which is keen to attract and retain businesses and families. It is planning for the future by developing a light industrial area for new industries and working closely with local businesses, service providers and government agencies to ensure its future.

Its Strategic Plan aims to assist growth by promoting and supporting business development, adding value to existing industries and helping businesses wanting to relocate to Quairading, and maintaining infrastructure for economic growth.

Just 2 hours from Perth, Quairading's affordable living and rural lifestyle make it the ideal place to settle.



## TAKE A CLOSER LOOK AT QUAIRADING



### POPULATION

1,019 (2016 census)

39,172 Central Wheatbelt Population  
(ERP June 2018)



### EDUCATION

Primary School

District High School

Playgroup

Childcare (open 3 days per week).



### LIFESTYLE

24.7°C Average temp

360mm Average rainfall

Sporting Clubs/ Community Groups

Year Round Activities



### HEALTH

District hospital  
providing 24 hour  
Medical Services (including  
Emergency and visiting Allied  
Health professionals)



GP Medical Centre.

### HOSPITALITY

Caravan Park with  
3x Cabins (one with universal  
access facilities)



Hotel & Motel Accommodation  
AirBnB Options.

### TOURISM EXPERIENCES



Toapin Weir, Mount Stirling, Pink  
Lake, Lake Mears

'El Toro' Bull Sculpture by Jordan  
Sprigg

Wildflowers (seasonal) and  
Roses in the townsite

Granite Way – incorporating  
geoparks and geocaching

Black Flanked Wallabies (on the  
granite outcrops)



## PLANNING FOR THE FUTURE

Economic and tourism development is a high priority for the community. The Shire of Quairading proudly displays the Small Business Friendly Local Governments' logo and is committed to support small business by: -

- offering enhanced customer service
- reducing red tape
- making on time payments
- having a process in place to handle disputes
- introducing other activities to improve the operating environment for small businesses in their area.

Council offers a range of incentives to approved applicants: -

- Generous Subsidies towards Rents and Fees
- A 'free' block of land on the Cuneata Estate to any new viable business employing 3+ locals
- Time Payment Terms are available on Land Purchases
- Subsidised earthworks on a new Lot
- Subsidised rent on a factory unit
- Development of a Light Industrial Area - available 2020
- Incentive Subsidy towards improved Building appearance and Signage
- Promotion of the District and Business through Council's Website, Social Media and Advertising Campaigns.

### Provide subsidies

to businesses/commercial landholders to improve the appearance of buildings, such as subsidising the painting of buildings/ shop fronts, providing installation of the Shire's new 'branding' at no cost.



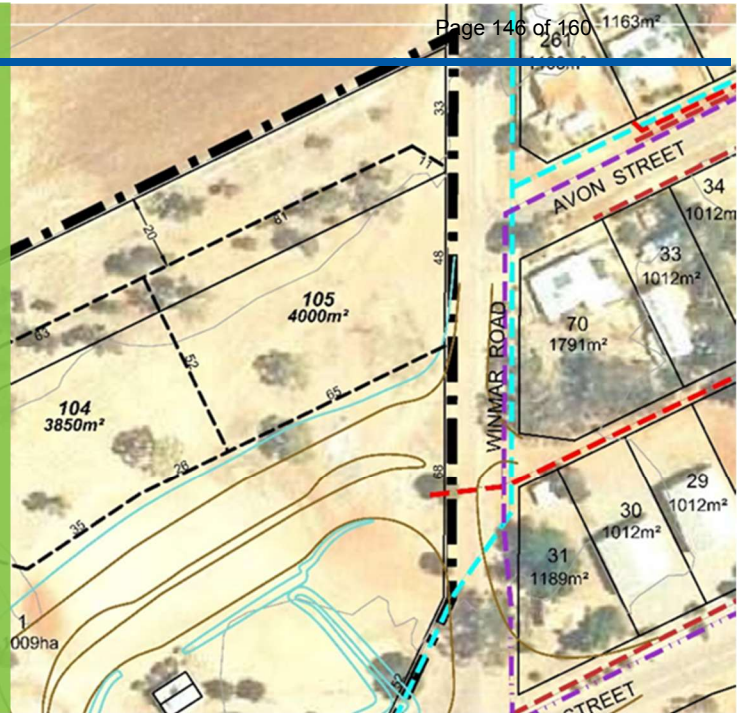
**Small Business Friendly**

An initiative of the Small Business Development Corporation

## DIRECT FINANCIAL INCENTIVES

to approved applicants to receive direct financial incentives for strategically significant projects identified as having the most significant economic impacts and broader community benefits.

Financial incentives may take various forms, such as financial incentives for infrastructure costs, financial grants for establishment costs.



## INVEST IN QUAIRADING

The Shire of Quairading has energy and vision, and is committed to building a more diversified and innovative business environment. We welcome you to review what we have on offer and invite you to contact us to discuss how you can be part of an exciting future in Quairading.

- Ideally located, in the heart of the Wheatbelt 167kms east of Perth;
- Grow your business without compromising lifestyle;
- Reliable utility services, including electricity, water and waste water management solutions;
- Value-added processing potential, Quairading has highly productive cropping production which has significant further potential for market gardens, intensive horticultural industry or processing of produce;
- A planned light industrial area consisting of an additional 5 industrial lots in the Townsite with highway access;
- Strong transport connections, located between Perth and Kalgoorlie off Great Eastern Highway;
- Central Hub location with 8 surrounding Wheatbelt Communities

### Investment Opportunities

- Agriculture – Servicing, Value Adding, R&D
- Renewable Energy
- Horticulture – ‘Clean and Green’ Food for Export
- Ageing Population Facilities
- Health and Aged Care Services

- Diverse business community;
- Ability to co-locate and collaborate with other like businesses;
- Strong Business support through the Wheatbelt Business Network and the Community Resource Centre
- Health services including a hospital with 24-hour care, Medical Centre, aged care facilities and visiting Allied Health professionals;
- A community that has a positive outlook towards development and progress;
- Affordable land and housing options - operating a business and living in Quairading is cost effective compared to other regional towns and Perth;
- Investment assistance and incentives available to encourage new business;
- Support for business - Council's economic development and planning staff work collaboratively to support and encourage new business.
- A great relaxed country lifestyle - there is something for everyone with recreational, cultural and sporting facilities and events, and natural attractions.

- Construction Services
- Residential and Commercial Development
- Eco-Tourism and Hospitality
- Indigenous Tourism
- Niche Market Business
- Skilled Trades

# Take a closer look

1

2 Hours from Perth

6

Availability of Light Industrial, residential and commercial property for Purchase or Rent

2

Great Family Friendly Lifestyle

7

Strategic Road Transport Connections

3

Highly Productive Agricultural Industry

8

A Proactive Council and Community

4

Awesome Natural Environment

9

24/7 District Hospital and District High School

5

Excellent Sporting and Cultural facilities

10

Incentives offered for new Businesses and Start Ups

# WANT TO INVEST IN QUAIRADING?

The Shire of Quairading is committed to attracting new businesses, residents and visitors to our district and region.

## CONTACT

Chief Executive Officer

Email: [ceo@quairading.wa.gov.au](mailto:ceo@quairading.wa.gov.au)

Phone: (08) 9645 2400

All enquiries will be treated in strict confidence



## 10.4 Leave Arrangements during a Pandemic Policy

<b>Meeting Date</b>	26 <sup>th</sup> March 2020
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Draft Policy
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

That Council adopt the Leave Arrangements during a Pandemic Policy.

**VOTING REQUIREMENTS** – Absolute Majority

### IN BRIEF

- Draft Policy has been prepared to provide authority and guidance in cases of Staff absence in a pandemic event.
- Employee must utilise available Leave under the Award before the CEO is able to consider the request for Paid Leave in advance.
- Policy only provides for cases where the CEO is of the opinion that the period of unpaid Leave will cause undue hardship.

### MATTER FOR CONSIDERATION

Draft Policy on the treatment of Leave in a Pandemic event.

### BACKGROUND

Given the current public health situation, the Executive Staff have been researching suitable policies and procedures from other Councils that will provide guidance to Management on the advance payment of an Employee's Leave to reduce hardship if all other Leave has been utilised due to illness or for having to care for a vulnerable family member.

### STATUTORY ENVIRONMENT

OSH Act 1984

Local Government Industry Award 2010

National Employment Standards

The Award and the National Employment Standards are the minimum HR obligations of the Council as the Employer. This Policy provides the CEO with direction and authority to consider cases of employees in hardship.

### POLICY IMPLICATIONS

N/A.

### FINANCIAL IMPLICATIONS

When the Policy is utilised, the employee who is granted paid Leave in advance will have less Leave when it becomes an entitlement. If the employee was to terminate their employment before the full

Leave entitlement is accrued, the amount paid in advance will be deducted from any amounts due for work undertaken by the employee.

## **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

### **Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G4	Sound Organisation
G4.3	Ensure optimum organisational capacity and efficiency

## **COMMUNITY CONSULTATION**

No consultation was required or undertaken in relation to this report.

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low. Proposed Policy only comes into effect in cases of pandemic and when the CEO is of the opinion that the extended Leave will cause undue financial hardship and an advance payment of Annual Leave, Personal or Carers Leave has merit. Advance payment not to exceed a period of 2 weeks.

Health – Risk Matrix Rating is assessed as Low. Policy is to support the responsibility to provide a safe workplace for all employees and Sick employees do not return to work prematurely.

Reputation – Risk Matrix Rating is assessed as Low

Operation – Risk Matrix Rating is assessed as Low. Pandemic may have a significant effect of Council's "business as usual" operations if there is significant rate of absenteeism due to illness or needing to care for a family member.

Natural Environment – Risk Matrix Rating is assessed as Low.



## LEAVE ARRANGEMENTS DURING A PANDEMIC POLICY

<b>Document Status</b>	New Policy
<b>Statutory Environment</b>	OSH Act 1984 Local Government Industry Award 2010 National Employment Standards

Record of Policy Review					
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date
01	Graeme Fardon			New Policy	

## PURPOSE

To determine the conditions for payment to employees who are absent from work during a pandemic.

## OBJECTIVE/BACKGROUND

It is acknowledged that during a Pandemic there are likely to be 'waves' of infection and it is reasonable to anticipate that high numbers of employees may need to take extended periods of leave due to personal ill health or in order to care for vulnerable<sup>1</sup> family members.

This practice identifies requirements for employees attending work, entitlements for employees who are absent from work due to ill health or caring responsibilities. Also identified are possible options to address extenuating circumstances where leave entitlements have been exhausted and where leave without pay would result in hardship.

## POLICY

Under its general duty of care, the Shire is required to ensure that all employees attending work are fit to undertake the duties and responsibilities of their position. Managers may require an employee to leave the workplace if they believe the employee is not fit for work and/or to obtain a medical certificate to confirm fitness to return to work following a period of ill health or absence to care for family members (to avoid transmission of infection).

Employees who are absent due to ill health or caring responsibilities will be paid in accordance with the relevant industrial instrument and Shire Policy, Practice or Procedure. These options include:

1. Personal (Sick or Carer's) leave entitlements.
2. Accrued annual or long service leave entitlements.
3. Additional hours accrued in lieu of overtime or through flexible working arrangements.
4. Pro-rata annual leave (up to four weeks' maximum, pro-rata for part time employees).
5. Leave without pay (Sickness Benefits may be available via Centrelink).
6. Work from home in accordance with Shire Procedures (subject to review at the end of two weeks).

When all leave entitlements have been exhausted and/or working from home arrangements are not reasonable or practical, the employee may be granted leave without pay. Alternatively, where the employee can demonstrate that taking unpaid leave will result in hardship, other (discretionary) options may be considered.

In relation to discretionary options, the Chief Executive Officer (CEO), or a person appointed by the CEO, will determine applications on a case by case basis.

Discretionary options may include:

1. Taking annual or sick leave in advance (up to a maximum of two weeks, pro-rata for part time employees) to be deducted from future accrual until repaid or deducted from the termination pay where the employee ceases employment prior to accruing sufficient entitlements.
2. Other arrangements as determined by the CEO or a person appointed by the CEO.



## GUIDELINES

<sup>1</sup>A vulnerable family member may include pre-school or school age children, or family members who are frail or aged or have a disability.

Where flexible working arrangements are in place, the maximum number of allowable debit hours will be determined by the Executive Manager and the CEO on a case by case basis.

## ITEM 11      MATTERS FOR CONSIDERATION – HEALTH AND BUILDING

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*No matters for consideration.*

## ITEM 12 MATTERS FOR CONSIDERATION – WORKS

### 12.1 RFT 3-19/20 Supply and Delivery of one New 12 Tonne Self Propelled Smooth Drum Roller and the Trade or Outright purchase of one Smooth Drum Roller.

Meeting Date	26 <sup>th</sup> March 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	EMSW Allan Rourke
Attachments	X2 Confidential attachments under separate cover
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil.

#### OFFICER RECOMMENDATION

##### That Council: -

1. **Accept the Tender received for the Supply and Delivery of one (1) New Self Propelled Smooth Drum Roller from Porter Equipment Australia Pty Ltd for an Ammann ARS130 for the cost of \$139,300 (ex GST) and the Trade of Council's 1999 Dynapac CA251 Smooth Drum Roller of \$16,364.00(ex GST).**
2. **That the Changeover Amount of \$122,936 (ex GST) be fully funded from Council's Plant Replacement Reserve Fund.**

**VOTING REQUIREMENTS – Simple Majority**

#### IN BRIEF

- RFT advertised for the Supply and Delivery of new machine and the Trade or Outright Purchase of Council's Dynapac Smooth Drum Roller.
- Whole of life costing based on 10-year replacement was prepared by UNIQCO.
- Nine Tender Submissions received for the supply, delivery with trade.
- Two Tender Submissions received for the outright purchase.
- Operator assessment on short listed machines.

#### MATTER FOR CONSIDERATION

For Council to consider Tender submissions received for the Supply and Delivery of one (1) new 12 Tonne Self-Propelled Smooth Drum Roller and Trade or Outright Purchase of Council's Dynapac Smooth Drum Roller.

#### BACKGROUND

A Request for Tender (RFT) 03-19/20 for the Supply and Delivery one (1) new 12 Tonne Self Propelled Smooth Drum Roller and Trade or Outright Purchase of Council's Dynapac Smooth Drum Roller was advertised in the West Australian on the 25th January 2020 and Council's Website.

The submissions were assessed using an assessment matrix as shown below:

Price Consideration	Weighting
Whole of life cost	40%
Tendered Price	30%
Description of Qualitative Criteria	
Service and Backup	10%
Warranty	10%
Environmental Impact	5%

The assessment matrix allows Tenders to be evaluated in an unbiased manner where the tenderer with the highest overall points may be considered to be the most advantageous Tender. This is to be used as a guide only during the assessment and is not necessarily binding.

## STATUTORY ENVIRONMENT

LOCAL GOVERNMENT (FUNCTIONS AND GENERAL) REGULATIONS 1996 - REG 11

11. When tenders have to be publicly invited

(1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$150 000 unless subregulation (2) states otherwise.

(2) Tenders do not have to be publicly invited according to the requirements of this Division if –

- (a) The supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the Act; or
- (b) The supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program.

## POLICY IMPLICATIONS

The Shire of Quairading Purchasing Policy FIN.2, requires that for prices over \$150,000 Council goes to public tender. WALGA's preferred supplier list allows for the tender process to be waived in lieu of seeking quotations from suppliers on WALGA's 'preferred supplier list'.

## FINANCIAL IMPLICATIONS

In the Shire of Quairading 2019/2020 Adopted Budget an allowance has been made of \$137,000 (ex GST) changeover cost. The changeover cost would be \$122,936 (ex GST) should Council accept the Officer's Recommendation.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

**Built Environment Objective: Planning and infrastructure to meet the needs of the community**

ITEM	OUTCOMES AND STRATEGIES
B2	Enhanced and Sustainably Managed Assets and Infrastructure

## COMMUNITY CONSULTATION

N/A.

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating is considered Low – Change over cost is within Budget.

Health – Risk Matrix Rating is considered Low.

Reputation – Risk Matrix Rating is considered Low – Tenders have been sought as per Council's Purchasing Policy FIN.2 and the LG Act and Regulations.

Operation – Risk Matrix Rating is considered Low – As per the Ten Year Plant Replacement Program. Purchase and changeover of the Roller/s will not impact upon Council's operations.

Natural Environment – Risk Matrix Rating is considered Low.

### COMMENT

Tender submissions closed on Wednesday 12<sup>th</sup> February 2020 at 4.00pm, Tender opening was conducted on Thursday 13<sup>th</sup> February 2020 at 11.01am nine (9) submissions had been received from seven (7) companies for the supply and trade, and two (2) submissions of outright purchase via RFT 03-19/20: -

- Tutt Bryant Equipment
- Porter Equipment Australia
- GCM Agencies
- WesTrac
- Conplant
- McIntosh and Son
- Wirtgen Group
- South East Heavy Exports (outright purchase)
- AUS Engineering (outright purchase)

The nine submissions have been assessed, ranked with Price considerations and Qualitative Criteria Totals is as follows:

Company	Make	Model	Weighted Score
Tutt Bryant Equipment	Bomag	BW213D-5	<b>78.22</b>
Porter Equipment Australia	Ammann	ARS130	87.91
GCM Agencies	Multipac	113H	82.84
WesTrac	Caterpillar	CS64B	81.25
Conplant	Ammann	ASC110DT3	75.14
Conplant	Ammann	ASC130DT3	75.34
*Conplant	Wacker Neuson	RC120T3	0
McIntosh and Son	Ammann	ASC110	79.58
Wirtgen Group	Hamm	3412	80.58

\*Note: The Tender submission from Conplant in regards to the Wacker Neuson RC120T3 was not considered as it was over budget

The two (2) Tender Submissions for the outright purchase have been assessed as follows (1 being the highest offer and 2 being the lowest offer) ranking is on price only.

Company	Score
South East Heavy Exports	1
AUS Engineering	2

- From the above tables, the Tenderer to receive the highest score is Porter Equipment Australia for the Ammann ARS130.
- Regarding the trade of Council's Dynapac Smooth Drum Roller the Officer recommends that it is traded to Porter Equipment Australia as per their Tender submission. South East Heavy Exports have submitted an outright purchase price that is higher than the trade offered by Porter Equipment Australia by \$181.00 ex GST. Taking into consideration the cost to Administration to process separate transactions it would not be cost beneficial.

The Executive Manager of Works and Services has undertaken an operational and visual assessment of shortlisted machines being the Ammann ARS130, the Hamm 3412 and the Caterpillar CS64B. The Multipac 113H was included in the shortlist but the machine was not available in WA to be inspected. The four shortlisted machines to be inspected were based on whole of life costs and the suitability of Council's operational requirements.

Assessment areas that were covered included access to maintenance service points, cab layout, operator comfort, safety and overall suitability for Council's requirements.

The Ammann ARS130 displayed all the necessary requirements from the operational assessment.

The Executive Manager of Works and Services has contacted the Porter Equipment to confirm delivery time of the machine as stated in their submission. The only risk of delivery at this stage is possible delays due to the COVID-19 pandemic. Stocks of machines are currently available in the Eastern States.

In conclusion, the tender submission from Porter Equipment for the Ammann ARS130 delivers the best value in regard to whole of life costings based on a 10-year replacement and demonstrates the suitability for Council's operational requirements.

Results from the evaluation against the Qualitative Criteria and Price Consideration scores the Ammann ARS130 highest at 87.91 out of 100.

Whole of life costing evaluated the Ammann ARS130 first with a score of 9.83 out of 10.

## ITEM 13 URGENT COUNCILLORS' BUSINESS

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## ITEM 14 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

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### RECOMMENDATION

**That the meeting be closed to the Public at \_\_\_\_ pm to consider Item 14.1 & Item 14.2 in accordance with Section 5.23 (2) of the Local Government Act 1995.**

**VOTING REQUIREMENTS** – Simple Majority

### 14.1 Reassignment of Library Services Agreement

The Meeting will be closed by Council Resolution to the Public under Part 5 Division 2 Section 5.23 (2)(b,c&e iii) of the Local Government Act 1995 as the Item relates to: -

- (b) "the personal affairs of any person";
- (c) "a contract entered into, or which may be entered into, by the local government";
- (e) "a matter that if disclosed, would reveal" (iii) information about the business, professional, commercial or financial affairs of a person".

*\*Agenda Item 14.1 will be forwarded under separate cover.*

### 14.2 Licence to Use Portion Reserve 16735 – Ausplow Pty Ltd

The Meeting will be closed by Council Resolution to the Public under Part 5 Division 2 Section 5.23 (2)(c&e iii) of the Local Government Act 1995 as the Item relates to: -

- (c) "a contract entered into, or which may be entered into, by the local government";
- (e) "a matter that if disclosed, would reveal" (iii) information about the business, professional, commercial or financial affairs of a person".

*\*Agenda Item 14.2 will be forwarded under separate cover.*

**ITEM 15      NEXT MEETING DATE**

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The next Ordinary Meeting of Council is scheduled to take place on Thursday 30<sup>th</sup> April 2020, commencing at 2 pm at the Council Chambers, 10 Jennaberring Road, Quairading.

**ITEM 16      CLOSURE**

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There being no further business, the Chairman closed the Meeting at \_\_\_\_\_ pm.