



**SHIRE OF MENZIES**

# **Agenda**

**FOR THE ORDINARY MEETING OF COUNCIL  
TO BE HELD ON**

**21 DECEMBER 2021**

**Commencing at 1.00 pm**

**At the Council Chambers  
124 Shenton Street, Menzies**

## **DISCLAIMER**

No responsibility whatsoever is implied or accepted by the Shire of Menzies for any act or omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

## **FINANCIAL INTEREST**

A financial interest occurs where a Councillor, or person with whom the Councillor is closely associated, has direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

An indirect financial interest includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

### **Councillors should declare an interest:**

- a) In a written notice given to the Chief Executive Officer (CEO) before the meeting; or
- b) At the meeting, immediately before the matter is discussed.

A member who has declared an interest must not:

- Preside at the part of the meeting relating to the matter; or
- Participate in or be present during the discussion of decision-making procedure relating to the matter unless the member is allowed to do so under Section 5.68 or 5.69 of the *Local Government Act 1995*.

**Councillor Attendance**  
**Shire of Menzies Council Meetings**

<b>Council Meeting Date</b>	<b>Attended in Person</b>	<b>Electronic Attendance</b>	<b>Leave of Absence</b>	<b>Apologies</b>	<b>Absent</b>
29 July 2021	Cr G Dwyer Cr K Mader Cr J Lee Cr J Dwyer	Cr I Baird (Wongary) Cr S Baird (Wongary)			
26 August 2021	Cr G Dwyer Cr K Mader	Cr J Dwyer (Southern Cross) Cr I Baird (Wongary) Cr S Baird (Wongary)			
30 September 2021	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader Cr S Baird			Cr J Lee	
28 October 2021	Cr G Dwyer Cr I Baird Cr J Dwyer Cr S Baird Cr P Warner Cr A Tucker Cr S Sudhir				
25 November 2021	Cr G Dwyer Cr P Warner Cr A Tucker Cr S Sudhir		Cr J Dwyer	Cr I Baird Cr S Baird	

# TABLE OF CONTENTS

1	DECLARATION OF OPENING .....	6
2	ANNOUNCEMENT OF VISITORS .....	6
3	RECORD OF ATTENDANCE .....	6
4	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	6
5	PUBLIC QUESTION TIME .....	6
6	APPLICATION BY MEMBERS .....	6
7	DECLARATIONS OF INTEREST .....	6
8	NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS.....	6
9	CONFIRMATION/RECEIVAL OF MINUTES .....	7
10	PETITIONS/DEPUTATIONS/PRESENTATIONS .....	7
11	ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION .....	7
12	REPORTS OF OFFICERS.....	8
12.1	FINANCE REPORTS .....	8
12.1.1	Audit report, findings and financial statement FY 20/21 .....	8
12.1.2	Significant audit findings FY 20/21 .....	75
12.1.3	Financial Management and Regulation 17 Reviews.....	82
12.1.4	Finance Report - November 2021.....	119
12.1.5	List of Payments - November 2021 .....	158
12.1.6	Investment Report - November 2021 .....	166
12.1.7	Budget quarterly interim review.....	169
12.1.8	Risk management updates December 2021.....	173
12.1.9	Audit & Risk Committee - Terms of Reference.....	177
12.1.10	Purchasing - internal audit and review.....	186
12.2	ADMINISTRATION REPORTS.....	189
12.2.1	Adoption of draft Annual Report 2020/21 FY .....	189
12.2.2	RFT 05/21 Lady Shenton Building Repairs .....	268
12.2.3	Northern Goldfields Liquor Accord .....	272
12.2.4	Darlot native title claim WAD 142 of 2018 .....	285
12.2.5	LRCI Phase 3 Allocations .....	289
12.2.6	Local Government Reform - consultation on proposed changes .....	320
12.2.7	Donation request - Menzies Community School .....	358
12.2.8	Southern Rangelands Pastoral Alliance request for ongoing financial support .....	362
12.2.9	Donation Request - Milpa Spinifex Arts Project.....	367



12.2.10 Policy Review - Elected Members' ongoing professional development .....	376
12.2.11 Policy Review - Budget Preparation Timetable .....	383
12.2.12 Unconfirmed GVROC Council meeting minutes November 2021 .....	390
<b>13 INFORMATION REPORTS .....</b>	<b>424</b>
13.1 ACTIONS PERFORMED UNDER DELEGATION FOR NOVEMBER 2021 .....	424
13.2 EHO REPORT FOR NOVEMBER 2021 .....	427
13.3 COMPLIANCE CALENDAR UPDATE (NOVEMBER 2021) .....	429
13.4 WORKS REPORT FOR NOVEMBER 2021 .....	432
13.5 WHS UPDATE FOR NOVEMBER 2021 .....	434
13.6 COMMUNITY SERVICES REPORT FOR NOVEMBER 2021 .....	435
<b>14 ELECTED MEMBER MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>439</b>
<b>15 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.....</b>	<b>439</b>
<b>16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS .....</b>	<b>439</b>
<b>17 NEXT MEETING .....</b>	<b>439</b>
<b>18 CLOSURE OF MEETING .....</b>	<b>439</b>

## **1 DECLARATION OF OPENING**

The Shire President declared the meeting open at \_\_\_\_\_pm.

## **2 ANNOUNCEMENT OF VISITORS**

## **3 RECORD OF ATTENDANCE**

Councillors:      Cr G Dwyer, Shire President  
                         Cr I Baird, Deputy Shire President  
                         Cr J Dwyer  
                         Cr S Baird  
                         Cr P Warner  
                         Cr A Tucker  
                         Cr S Sudhir

Staff:                Mr B Joiner, Chief Executive Officer  
                         Ms E Reitmajer, Executive Officer (Minutes)

## **4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

## **5 PUBLIC QUESTION TIME**

## **6 APPLICATION BY MEMBERS**

## **7 DECLARATIONS OF INTEREST**

## **8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS**

## 9 CONFIRMATION/RECEIVAL OF MINUTES

CONFIRMATION of the Minutes of the Ordinary Council Meeting held on 25 November 2021.

*(Provided under Separate Cover)*

### OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 25 November 2021 be confirmed as a true and correct record.

### COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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## 10 PETITIONS/DEPUTATIONS/PRESENTATIONS

## 11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

### OFFICER RECOMMENDATION

That the President's Report for the month of December 2021 be received.

### COUNCIL DECISION:

Council Resolution Number	
---------------------------	--

Moved		Seconded	
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Carried	
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## 12 REPORTS OF OFFICERS

### 12.1 Finance Reports

12.1.1	Audit report, findings and financial statement FY 20/21	
LOCATION	Shire of Menzies	
APPLICANT	Internal	
DOCUMENT REF	NAM528	
DATE OF REPORT	29 November 2021	
AUTHOR	Chief Executive Officer, Brian Joiner	
RESPONSIBLE OFFICER	Chief Executive Officer, Brian Joiner	
DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none"><li>1. D 21 21614 Opinion - Shire of Menzies - 30 June 2021 [12.1.1.1 - 3 pages]</li><li>2. D 21 28788 Final Management Letter Attachment - Shire of Menzies - 30 June 2021 [12.1.1.2 - 11 pages]</li><li>3. D 21 29272 Financial Statement- Shire of Menzies- For the year ended 30 June 2021 [12.1.1.3 - 50 pages]</li></ol>	

#### SUMMARY:

The audited Financial Statements and Audit Findings have been provided by the independent auditors. This paper provides Council with the documents for review.

#### BACKGROUND:

Local governments are subject to annual audits by agents appointed by the Office of the Auditor General (OAG).

The 2020/21 audit was conducted by RSM through site visits and via external means.

The Regulations require that the audit be completed and presented to the Audit & Risk Committee and Council prior to 31 December 2021.

An exit brief was conducted with staff and Councillors attending the Audit & Risk Committee held on 10 December 2021 via a video conference with the OAG and RSM.

**COMMENT:**

The Audited Financial Statements are presented to Council upon recommendation of the Audit Committee. The Audited Financial Statements will then be incorporated into the Annual Report to be presented at an Annual Electors Meeting.

**CONSULTATION:**

Office of the Auditor General.  
RSM.  
Moore Australia, consultants.  
Antonio Giometti, CFO.

**STATUTORY AUTHORITY:**

*Local Government Act 1995 s7.9 and s7.12(A).*  
*Local Government (Audit) Regulations r10.*

**POLICY IMPLICATIONS:**

There are no policy implications resulting from the recommendation of this report.

**FINANCIAL IMPLICATIONS:**

There are no financial implications resulting from the recommendation of this report.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Absolute Majority

**OFFICER AND COMMITTEE RECOMMENDATION:**

That Council adopts the 2020/2021 Audited Financial Statement.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Menzies

To the Councillors of the Shire of Menzies

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Menzies (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Menzies:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **Report on other legal and regulatory requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) There is no evidence that the ordering of goods was approved prior to ordering as purchase orders were dated on or after the suppliers' invoices were received.
  - b) There was insufficient documentation to indicate that the required number of quotations had been obtained and evaluated. This practice increased the likelihood of not receiving value for money in procurement and/or pricing change between quotation and invoicing.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.



### Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

### Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Menzies for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Nayna Raniga  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
15 December 2021

## ATTACHMENT

## SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
<b>Current year issues:</b>			
1. Purchase orders are raised / approved after services or goods are received	✓		
2. No evidence of credit card reconciliation review		✓	
3. No evidence of management review of property values input into SynergySoft		✓	
4. No evidence of daily petty cash reconciliations		✓	
5. Non-compliance with <i>Local Government Act 1995</i> – annual and primary returns		✓	
6. Unrecorded liabilities		✓	
7. Accounting for credit card transactions			✓
<b>Prior year issues:</b>			
8. Procurement – obtaining quotes	✓		
9. Non-compliance with Local Government (Financial Management) Regulations 1996 - assets		✓	

## KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

1. Purchase Orders Are Raised / Approved After Services or Goods Are Received

**Finding:**

From a sample of 30 purchase transactions from the period of 1 July 2020 to 31 March 2021, six instances (20%) were identified where purchase orders were raised after the supplier invoice was received.

Purchase orders act as an internal approval and control mechanism to proceed with a purchase.

**Rating: Significant**

**Implication:**

Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected.

**Recommendation:**

The Shire should ensure all procurements are supported by dual authorised purchase orders which should be raised and issued prior to goods or services being received. They should contain all necessary details for matching with final invoices subsequently received from suppliers.

**Management comment:**

*Purchase Orders (PO) are now raised upon the receipt of quotes, verbal or written. As specified in the Shire's Purchasing Policy. Standing POs are raised for purchases such as utilities or similar nature recurring procurements. Creditor Invoices are matched to POs and checked prior to payments.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

**ATTACHMENT**

**SHIRE OF MENZIES**

**PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**2. No Evidence of Credit Card Reconciliation Review**

**Findings**

During our audit procedures, it was noted that the Shire has one active credit card issued to the Chief Executive Officer (CEO). The monthly credit card statements are to be reviewed by Deputy CEO, independent of the initial reconciliation by the CEO. This practice accords with the recommendations of the Western Australian Auditor General's Report Controls Over Corporate Credit Cards issued 7 May 2018.

During our procedures it was found that for the month of December 2020 there was no evidence of the credit card reconciliation being reviewed by the Deputy CEO.

**Rating: Moderate**

**Implication:**

Failure to review monthly credit card statements increases the Shire's risk of fraud or misuse of the corporate credit card.

**Recommendation:**

Corporate credit card reconciliations should be reviewed and signed by a senior employee independent of the preparer in a timely manner.

**Management comment:**

*Every month, current procedures are that the Credit Card statement transactions are checked, confirmed and then the statement is executed by the CEO. The Credit Card purchases, and statement are then checked and reviewed by Accounting staff as a part of Month End Reconciliations and Reporting, Final review/confirmation is undertaken by CFO each month prior to tabling at the monthly OCM.*

*Any issues/concerns are raised and clarified/rectified with the CEO prior to CFO confirmation and tabling at the OCM.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

**ATTACHMENT**

**SHIRE OF MENZIES**

**PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**3. No Evidence of Management Review of Property Values Input into SynergySoft**

**Findings**

In current financial year, the Local Government issued initial rate notices for the 30 June 2021 financial year based on preliminary valuation reports received from Landgate. Rates are calculated, in part, by referring to the property values stored in the Shire's automated SynergySoft financial management platform. Subsequently, the Shire received several revised property valuation reports from Landgate. The revised property values were manually input by the Rates and Records Officer into SynergySoft and updated rates notices were issued to ratepayers.

However, during the audit, it was noted that there was no evidence of management review of the reconciliation between the rating verification and Landgate report completed by the Rates and Records Officer. We did not identify any errors between the two systems.

**Rating: Moderate**

**Implication:**

Failure to perform an independent review of the revised valuation reports or to complete a reconciliation between the Landgate valuation reports and SynergySoft, may lead to inaccuracies in both the interim rates charged and ultimately the rates revenue recognised in the financial statements.

**Recommendation:**

The Shire should implement a formal review process for the Landgate valuation reports to verify that the information is consistent with the data held in SynergySoft.

**Management comment:**

*A rolling valuation reconciliation is now being kept, and this is reconciled with LandGate information received and accesses on the LandGate portal, this is done monthly, post receipt of information from LandGate.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

4. No Evidence of Daily Petty Cash Reconciliations

**Finding:**

Regulation 11 of the Local Government (Financial Management) Regulations 1996 requires the Shire to develop procedures for proper control over petty cash.

During our audit we noted that there was no evidence of independent review of the Shire's daily petty cash count. Further, on observation of a cash count performed by the Shire, the petty cash balance was \$255 less than the recorded balance. This discrepancy was unable to be explained by the Shire.

**Rating: Moderate**

**Implication:**

Failure to establish appropriate controls over cash floats increases the risk of not complying with the Local Government (Financial Management) Regulations 1996 and the risk of fraud.

**Recommendation:**

The Shire should develop and implement a system of control over petty cash.

**Management comment:**

*Shire unable to provide information in relation to discrepancy due to unreconciled petty cash. Finance Management Team is reviewing and action will be taken with cash count and will update petty cash reconciliation for Admin and CRC cash float.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion date:** 30 June 2022

## ATTACHMENT

## SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE AUDIT

5. Compliance with *Local Government Act 1995* – Annual and Primary Returns**Finding**

Section 5.75 of the *Local Government Act 1995* requires that elected members and designated employees (relevant person) must lodge with the Chief Executive Officer (CEO) a primary return in the prescribed form within three months of the start day.

In addition, section 5.76 of the *Local Government Act 1995* requires that relevant persons must disclose changes that have occurred to the status of information disclosed in a previous return and any new interests obtained during the return period must be disclosed in the annual return.

During our review of the primary and annual returns of relevant persons, three annual returns and one primary return were not able to be located by the Shire.

**Rating: Moderate****Implication:**

Non-compliance with sections 5.75 and 5.76 of the *Local Government Act 1995*.

**Recommendation:**

The Shire should design and implement a system to ensure:

- (a) All relevant persons lodge a primary return in the prescribed form within 3 months of the start date with the CEO. The CEO must lodge with the Shire president.
- (b) All relevant persons lodge an annual return in the prescribed form by 31 August of that year with the CEO. The CEO must lodge with the Shire president.
- (c) In accordance with section 5.77, the CEO or Shire president should give the person submitting the return written acknowledgement of having received the return.

**Management comment:**

*Shire of Menzies is aware of the requirements of Council members and designated employees to disclose personal financial information in primary and annual returns. It outlines these requirements to Council members upon election and at the end of each financial year, and designated employees when they become a designated employee, and again, at the end of each financial year.*

*Shire of Menzies has a process and timeline for requesting lodgement of financial interest returns, which includes an initial request, two follow-up requests and a final reminder the day the return is due, with a statement outlining the consequences of non-compliance. It provides the forms, instructions on completing the forms and a copy of the Department Guidelines on Primary and Annual Returns.*

*Shire of Menzies acknowledges the lack of response from some council members and former staff. Upon refusal of elected members or a designated employee to comply with the requirements, the CEO reports the breach to the Department and Corruption and Crime Commission in accordance with the Corruption, Crime and Misconduct Act 2003.*

**Responsible position:** Chief Executive Officer (CEO)

**Completion date:** 30 June 2022

**ATTACHMENT**

**SHIRE OF MENZIES**

**PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**6. Unrecorded Liabilities**

**Finding:**

During our audit procedures, it was noted that invoices that are received late are recorded in the month of receipt instead of the month in which the transactions has occurred. These invoices are therefore not recognised as a liability in the period in which they were incurred. For such unrecorded invoices for the month of June 2021, an adjustment of \$246,339.87 was recorded to properly accrue the liability and procurement as at 30 June 2021.

**Rating: Moderate**

**Implication:**

Failure to recognise a liability for invoices in the correct period increases the risk of understating liabilities and the associated procurement accounts.

**Recommendation:**

Invoices should be entered into the accounting system and dated according to the period they relate to, instead of when the invoices are received.

**Management comment:**

*Finance Management Teams with CFO supervision will be reviewing and controlling of end of year transactions to reduce risk of liabilities and capitalised expenditure being understated.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion date:** 30 June 2022



ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

7. Accounting for credit card transactions

**Finding:**

During our audit procedures, it was noted that the Shire records transactions, incurred through credit cards, in the following month, when the credit card balance is automatically paid. This results in transactions being recorded in the incorrect period.

The credit card balance as at 30 June 2021 was \$3,633.91, and liabilities were therefore understated by this amount. This has been deemed immaterial and no adjustment has been posted to recognise this balance.

Credit card transactions should be recorded at the time of purchase and should be recorded as a payable balance until the time of payment.

**Rating: Minor**

**Implication:**

Failure to record expenses in the month in which they are incurred increases the risk of understatement of payables and expenses.

**Recommendation:**

The Shire should ensure that each month the respective credit card transactions are accrued for as part of month end procedures.

**Management comment:**

*Management noted that Credit card transaction currently processing through Direct debit following with posting period as per date of deduction.  
Finance Management Teams with CFO supervision will be reviewing and will update processing credit card transaction to address risk of payable and expenses under recorded.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion date:** 30 June 2022

## ATTACHMENT

## SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE AUDIT

## Prior Year Issues

## 8. Procurement – Obtaining Quotes

**Findings 2021:**

Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2020 to 31 March 2021, we noted 2 (6%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

**Findings 2020:**

Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2019 to 31 March 2020, we noted 4 (13%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

Section 4.2 *Purchasing and Tenders* of the Shire's purchasing policy requires that purchases within prescribed price ranges meet certain conditions in order to comply with the *Local Government Act 1995* and accompanying regulations.

**Findings 2019:**

During our procurement testing, from a sample of 30 purchases made during the period 1 July 2018 to 31 March 2019, we noted 1 (3%) instance where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

**Rating: Significant (2020 and 2019: Moderate)****Implication:**

Non-compliance with the internal purchasing policy increases the risk of breaching Part 4 of the Local Government (Functions and General) Regulations 1996 and regulation 11A (3)(b) of the Local Government (Finance and General ledger) Regulations. There is a further risk of not achieving the objectives of 'Value for Money' as stated in Policy 4 *Value for Money* of the Shire's purchasing policy.

**Recommendation:**

The requirement for full compliance with the Shire's purchasing policy must be communicated to all staff and be closely monitored by management.

If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

**Management comment**

*Procedures and process have been reviewed post the completion of the previous annual audit (circa mid-June 2021) and following the commencement of new CFO, Purchase Order requests present to the CEO and CFO must be in alignment with Shire's Purchasing and Delegations policies. All relevant information, such as quotes requested, obtained, assessed, OCM approvals where relevant, are checked prior to payments being made and attached to the final EFT payments held on file.*

**Responsible position:** Chief Financial Officer (CFO)  
**Completion Date:** 31 December 2021

**ATTACHMENT**

**SHIRE OF MENZIES**

**PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**9. Non-Compliance with The Local Government (Financial Management) Regulations 1996 – Assets**

**Findings 2021:**

Effective from 1 July 2018, regulation 17A (5) of the Local Government (Financial Management) Regulations 1996 (Financial Management Regulations) provides that an asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000.

During our audit we noted that five (5) assets with a total net book value of \$10,040, were recorded on the fixed assets register with acquired cost of less than \$5,000 each. Management has advised that the fixed asset register is being reviewed and assets with a cost less than \$5,000 will be expensed during the 30 June 2021 financial year.

Furthermore, we were unable to obtain an attractive item register.

**Findings 2020:**

During our audit we noted six (6) assets, with a total net book value of \$12,777, were recorded on the fixed assets register with acquired cost of less than \$5,000 each. Management has advised that the fixed asset register is being reviewed and assets with a cost less than \$5,000 will be expensed.

**Findings 2019:**

During our audit, we noted that 17 assets were still recorded on the fixed assets register with acquired cost of less than \$5,000 with net book value of \$19,800.

Subsequent to audit, these assets were expensed in the current financial year.

**Rating: Moderate (2020 and 2019: Moderate)**

**Implication:**

Non-compliance with regulation 17A(5) of the Financial Management Regulations. In addition, fixed assets balances may be overstated, and expenses understated.

**Recommendation:**

The Shire should:

- Review the fixed asset register to ensure all items acquired for less than \$5,000 have been expensed; and
- Consider monitoring the assets excluded from the fixed asset register by including all or some of these assets in 'attractive items register'

## ATTACHMENT

## SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE AUDIT

**Management comment:**

*The Shire had previously kept an Attractive Assets Register until the change to the new accounting software. For some reason, staff stopped using the manual system as they found it too difficult to track in the new system.*

*On 15 June 2021, the Administration and Finance Officer/Asset Management was provided with a copy of the procedures to use the Module "Minor Tools" in the SynergySoft program, which is designed for this purpose a few years ago.*

*In order to resolve this situation, I make the following recommendations:*

- *This task be reassessed at the Annual Audit*
- *Staff are to extract the GL data from the BM and BO Jobs held in Synergysoft*
- *The extract is to be reviewed to identify any purchases as per the below –*  
*Portable and Attractive items are non-consumable items that:*
  - *have a value below the capitalisation threshold (eg is between \$500 and \$5,000); and*
  - *are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale.*

<i>Category</i>	<i>Threshold ex GST</i>
<i>Information technology / electronic devices</i> <ul style="list-style-type: none"> <li>- <i>cameras, video &amp; audio equipment</i></li> <li>- <i>mobile phones</i></li> <li>- <i>laptop computer, tablets, printers etc</i></li> <li>- <i>GPS devices</i></li> <li>- <i>other items as determined by the CEO</i></li> </ul>	<i>\$500 to less than \$5,000</i>
<i>General equipment and items</i> <ul style="list-style-type: none"> <li>- <i>power tools, chainsaws etc</i></li> <li>- <i>trade equipment</i></li> <li>- <i>floating plant / loose tools</i></li> <li>- <i>other items as determined by the CEO</i></li> </ul>	<i>\$1,000 to less than \$5,000</i>

*A list of Attractive Assets has been extracted from SynergySoft for items greater than \$500 and less than \$5,000.*

*A check of the item's location/are they still held is to be undertaken and the register formalised in SynergySoft Records and General Ledger – Balance Sheet items.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

**SHIRE OF MENZIES**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	51

**COMMUNITY VISION**

The Shire will endeavour to provide the community services and facilities to meet the needs of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:  
124 Shenton Street  
Menzies WA 6436

**SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Menzies for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Menzies at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 10<sup>TH</sup> day of DECEMBER 2021

  
\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Brian Joiner



**SHIRE OF MENZIES**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	24(a)	3,512,250	3,562,400	3,352,627
Operating grants, subsidies and contributions	2(a)	3,032,239	1,515,687	2,690,890
Fees and charges	2(a)	220,054	192,830	257,335
Interest earnings	2(a)	133,258	211,640	252,350
Other revenue	2(a)	96,158	23,050	98,911
		6,993,959	5,505,607	6,652,113
<b>Expenses</b>				
Employee costs		(1,505,877)	(2,020,866)	(1,966,860)
Materials and contracts		(1,680,127)	(2,307,568)	(1,867,224)
Utility charges		(90,660)	(80,588)	(93,809)
Depreciation on non-current assets	10(b)	(2,120,345)	(2,225,431)	(2,242,127)
Interest expenses	2(b)	(95)	0	(529)
Insurance expenses		(150,908)	(129,692)	(122,358)
Other expenditure		(319,620)	(580,435)	(278,405)
		(5,867,632)	(7,344,580)	(6,571,312)
		1,126,327	(1,838,973)	80,801
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Profit on asset disposals	10(a)	7,977	0	1,417
(Loss) on asset disposals	10(a)	0	0	(35,329)
Fair value adjustments to financial assets at fair value through profit or loss		18,452	0	0
		1,481,173	2,241,861	3,530,638
<b>Net result for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>3,611,439</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	1,883,862
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>1,883,862</b>
<b>Total comprehensive income for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>5,495,301</b>

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



**SHIRE OF MENZIES**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>	2(a)			
Governance		24,285	100	6,634
General purpose funding		6,418,401	4,974,022	5,558,933
Law, order, public safety		18,476	11,462	10,686
Health		0	300	450
Housing		50,459	65,700	88,687
Community amenities		17,277	25,630	27,964
Recreation and culture		0	800	16,730
Transport		182,985	198,034	643,435
Economic services		223,577	207,359	246,923
Other property and services		58,499	22,200	51,671
		<b>6,993,959</b>	<b>5,505,607</b>	<b>6,652,113</b>
<b>Expenses</b>	2(b)			
Governance		(975,699)	(746,054)	(881,861)
General purpose funding		(213,909)	(421,679)	(264,419)
Law, order, public safety		(103,456)	(75,511)	(110,478)
Health		(32,074)	(46,337)	(38,541)
Housing		(176,936)	(270,951)	(194,735)
Community amenities		(295,838)	(326,485)	(379,856)
Recreation and culture		(789,023)	(767,059)	(805,794)
Transport		(1,970,866)	(2,820,848)	(2,318,875)
Economic services		(925,070)	(1,258,356)	(921,397)
Other property and services		(384,666)	(611,300)	(654,827)
		<b>(5,867,537)</b>	<b>(7,344,580)</b>	<b>(6,570,783)</b>
<b>Finance Costs</b>	2(b)			
Governance		(95)	0	0
Other property and services		0	0	(529)
		<b>(95)</b>	<b>0</b>	<b>(529)</b>
		<b>1,126,327</b>	<b>(1,838,973)</b>	<b>80,801</b>
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Profit on disposal of assets	10(a)	7,977	0	1,417
(Loss) on disposal of assets	10(a)	0	0	(35,329)
Fair value adjustments to financial assets at fair value through profit or loss		18,452	0	0
		<b>1,481,173</b>	<b>2,241,861</b>	<b>3,530,638</b>
<b>Net result for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>3,611,439</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	1,883,862
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>1,883,862</b>
<b>Total comprehensive income for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>5,495,301</b>

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





**SHIRE OF MENZIES**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	15,838,467	12,901,851
Trade and other receivables	5	477,636	673,083
Inventories	6	15,211	13,623
Other assets	7(a)	12,797	17,642
<b>TOTAL CURRENT ASSETS</b>		<b>16,344,111</b>	<b>13,606,199</b>
<b>NON-CURRENT ASSETS</b>			
Other assets	7(b)	18,452	0
Property, plant and equipment	8	10,222,623	10,565,699
Infrastructure	9	119,026,520	118,875,551
Right-of-use assets	11(a)	2,430	6,340
<b>TOTAL NON-CURRENT ASSETS</b>		<b>129,270,025</b>	<b>129,447,590</b>
<b>TOTAL ASSETS</b>		<b>145,614,136</b>	<b>143,053,789</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	381,708	392,694
Lease liabilities	14(a)	2,363	3,985
Employee related provisions	16	192,238	197,107
<b>TOTAL CURRENT LIABILITIES</b>		<b>576,309</b>	<b>593,786</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	14(a)	0	2,363
Employee related provisions	16	14,362	41,675
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>14,362</b>	<b>44,038</b>
<b>TOTAL LIABILITIES</b>		<b>590,671</b>	<b>637,824</b>
<b>NET ASSETS</b>		<b>145,023,465</b>	<b>142,415,965</b>
<b>EQUITY</b>			
Retained surplus		20,894,053	18,733,641
Reserves - cash backed	4	12,303,243	11,856,155
Revaluation surplus	12	111,826,169	111,826,169
<b>TOTAL EQUITY</b>		<b>145,023,465</b>	<b>142,415,965</b>

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



SHIRE OF MENZIES  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>18,481,111</b>	<b>8,497,246</b>	<b>109,942,307</b>	<b>136,920,664</b>
Comprehensive income					
Net result for the period		3,611,439	0	0	3,611,439
Other comprehensive income	12	0	0	1,883,862	1,883,862
Total comprehensive income		3,611,439	0	1,883,862	5,495,301
Transfers from reserves	4	277,292	(277,292)	0	0
Transfers to reserves	4	(3,636,201)	3,636,201	0	0
<b>Balance as at 30 June 2020</b>		<b>18,733,641</b>	<b>11,856,155</b>	<b>111,826,169</b>	<b>142,415,965</b>
Comprehensive income					
Net result for the period		2,607,500	0	0	2,607,500
Total comprehensive income		2,607,500	0	0	2,607,500
Transfers from reserves	4	758,358	(758,358)	0	0
Transfers to reserves	4	(1,205,446)	1,205,446	0	0
<b>Balance as at 30 June 2021</b>		<b>20,894,053</b>	<b>12,303,243</b>	<b>111,826,169</b>	<b>145,023,465</b>

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

**SHIRE OF MENZIES**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,712,489	3,562,400	3,317,435
Operating grants, subsidies and contributions		3,056,360	1,515,687	2,684,013
Fees and charges		127,690	192,830	257,335
Interest received		133,258	211,640	252,350
Goods and services tax received		308,889	0	552,567
Other revenue		96,158	23,050	98,911
		7,434,844	5,505,607	7,162,611
<b>Payments</b>				
Employee costs		(1,520,315)	(2,020,866)	(1,973,197)
Materials and contracts		(1,736,211)	(2,307,568)	(2,324,012)
Utility charges		(90,660)	(80,588)	(93,809)
Interest expenses		(95)	0	(529)
Insurance paid		(150,908)	(129,692)	(122,358)
Goods and services tax paid		(210,282)	0	(483,157)
Other expenditure		(319,620)	(580,435)	(278,405)
		(4,028,091)	(5,119,149)	(5,275,467)
<b>Net cash provided by (used in) operating activities</b>	17	3,406,753	386,458	1,887,144
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	8(a)	(786,962)	(2,084,500)	(1,134,117)
Payments for construction of infrastructure	9(a)	(1,146,661)	(4,091,000)	(2,248,588)
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Proceeds from sale of property, plant & equipment	10(a)	12,727	0	233,001
<b>Net cash provided by (used in) investment activities</b>		(466,152)	(3,933,639)	414,846
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Payments for principal portion of lease liabilities	14(b)	(3,985)	0	(33,906)
<b>Net cash provided by (used in) financing activities</b>		(3,985)	0	(33,906)
<b>Net increase (decrease) in cash held</b>		2,936,616	(3,547,181)	2,268,084
Cash at beginning of year		12,901,851	12,703,555	10,633,767
<b>Cash and cash equivalents at the end of the year</b>	3	15,838,467	9,156,374	12,901,851

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

**SHIRE OF MENZIES**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	1,357,349	811,748	1,994,974
		1,357,349	811,748	1,994,974
<b>Revenue from operating activities (excluding rates)</b>				
Governance		42,737	100	6,634
General purpose funding		2,906,151	1,411,622	2,206,306
Law, order, public safety		18,476	11,462	10,686
Health		0	300	450
Housing		50,459	65,700	88,687
Community amenities		17,277	25,630	27,964
Recreation and culture		0	800	16,730
Transport		190,962	198,034	644,852
Economic services		223,577	207,359	246,923
Other property and services		58,499	22,200	51,671
		3,508,138	1,943,207	3,300,903
<b>Expenditure from operating activities</b>				
Governance		(975,794)	(746,054)	(881,861)
General purpose funding		(213,909)	(421,679)	(264,419)
Law, order, public safety		(103,456)	(75,511)	(110,478)
Health		(32,074)	(46,337)	(38,541)
Housing		(176,936)	(270,951)	(194,735)
Community amenities		(295,838)	(326,485)	(379,856)
Recreation and culture		(789,023)	(767,059)	(805,794)
Transport		(1,970,866)	(2,820,848)	(2,354,204)
Economic services		(925,070)	(1,258,356)	(921,397)
Other property and services		(384,666)	(611,300)	(655,356)
		(5,867,632)	(7,344,580)	(6,606,641)
Non-cash amounts excluded from operating activities	25(a)	2,066,280	2,225,431	2,293,455
<b>Amount attributable to operating activities</b>		1,064,135	(2,364,194)	982,691
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Proceeds from disposal of assets	10(a)	12,727	0	233,001
Purchase of property, plant and equipment	8(a)	(786,962)	(2,084,500)	(1,134,117)
Purchase and construction of infrastructure	9(a)	(1,146,661)	(4,091,000)	(2,248,588)
		(466,152)	(3,933,639)	414,846
<b>Amount attributable to investing activities</b>		(466,152)	(3,933,639)	414,846
<b>FINANCING ACTIVITIES</b>				
Payments for principal portion of lease liabilities	14(b)	(3,985)	0	(33,906)
Transfers to reserves (restricted assets)	4	(1,205,446)	(100,000)	(3,636,201)
Transfers from reserves (restricted assets)	4	758,358	2,835,433	277,292
<b>Amount attributable to financing activities</b>		(451,073)	2,735,433	(3,392,815)
<b>Surplus/(deficit) before imposition of general rates</b>		146,910	(3,562,400)	(1,995,278)
<b>Total amount raised from general rates</b>	24(a)	3,512,250	3,562,400	3,352,627
<b>Surplus/(deficit) after imposition of general rates</b>	25(b)	3,659,160	0	1,357,349

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

**SHIRE OF MENZIES**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Trade and Other Receivables	17
Note 6	Inventories	18
Note 7	Other Assets	19
Note 8	Property, Plant and Equipment	20
Note 9	Infrastructure	22
Note 10	Fixed Assets	24
Note 11	Leases	27
Note 12	Revaluation Surplus	28
Note 13	Trade and Other Payables	29
Note 14	Lease Liabilities	30
Note 15	Information on Borrowings	31
Note 16	Employee Provisions	32
Note 17	Notes to the Statement of Cash Flows	33
Note 18	Total Assets Classified by Function and Activity	34
Note 19	Contingent Liabilities	35
Note 20	Commitments	36
Note 21	Elected Members Remuneration	37
Note 22	Related Party Transactions	39
Note 23	Investment in Associates	40
Note 24	Rating Information	41
Note 25	Rate Setting Statement Information	43
Note 26	Financial Risk Management	44
Note 27	Events occurring after the end of the Reporting Period	47
Note 28	Other Significant Accounting Policies	48
Note 29	Activities/Programs	49
Note 30	Financial Ratios	50

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

**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.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	2,759,447	1,197,422	1,943,165
Law, order, public safety	10,436	6,522	5,406
Transport	180,613	196,034	621,410
Economic services	81,743	115,709	120,909
	3,032,239	1,515,687	2,690,890
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	489,788	0	0
Recreation and culture	10,328	200,000	20,242
Transport	954,628	1,494,406	3,423,720
Economic services	0	547,455	120,588
	1,454,744	2,241,861	3,564,550
<b>Total grants, subsidies and contributions</b>	<b>4,486,983</b>	<b>3,757,548</b>	<b>6,255,440</b>
<b>Fees and charges</b>			
General purpose funding	9,763	6,500	13,810
Law, order, public safety	100	800	710
Health	0	300	450
Housing	50,359	65,700	81,098
Community amenities	17,277	25,630	27,964
Recreation and culture	0	500	0
Economic services	141,834	91,300	126,537
Other property and services	721	2,100	6,766
	220,054	192,830	257,335

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

**Fees and Charges**

Revenue (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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Contracts with customers and transfers  
for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	212,762	192,830	0
Other revenue	2,372	0	0
Non-operating grants, subsidies and contributions	1,454,744	2,241,861	3,564,550
	1,669,878	2,434,691	3,564,550

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers recognised during the year	215,134	192,830	0
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,454,744	2,241,861	3,564,550
	1,669,878	2,434,691	3,564,550

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	0	0	30,803
---	---	---	--------

No assets associated with contracts with customers are considered to be impaired. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue from statutory requirements**

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	3,512,250	3,562,400	3,352,627
	3,512,250	3,562,400	3,352,627
<b>Other revenue</b>			
Reimbursements and recoveries	85,346	23,050	50,160
Other	10,812	0	48,751
	96,158	23,050	98,911
<b>Interest earnings</b>			
Interest on reserve funds	57,387	100,000	132,870
Rates instalment and penalty interest (refer Note 24(b))	65,667	96,640	99,706
Other interest earnings	10,204	15,000	19,774
	133,258	211,640	252,350

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**Interest earnings (continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report

**Interest expenses (finance costs)**

Lease liabilities

**Other expenditure**

Reduction in allowance for impairment of receivables

Sundry expenses

	48,000	45,000	74,000
	48,000	45,000	74,000
14(b)	95	0	529
	95	0	529
	(92,364)	0	0
	411,984	580,435	278,405
	319,620	580,435	278,405

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (continued)**

**REVENUE RECOGNITION POLICY**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges - memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		15,838,467	9,647,641
Term deposits		0	3,254,210
<b>Total cash and cash equivalents</b>		<b>15,838,467</b>	<b>12,901,851</b>
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		12,303,243	11,856,155
		<b>12,303,243</b>	<b>11,856,155</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	12,303,243	11,856,155
<b>Total restricted assets</b>		<b>12,303,243</b>	<b>11,856,155</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. RESERVES - CASH BACKED**

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
(a) Leave reserve	205,074	993	0	206,067	1,724	0	206,413	201,642	3,432	0	205,074
(b) Building reserve	2,795,090	1,161,596	(494,427)	3,462,259	23,774	(1,098,433)	1,702,386	2,298,078	599,304	(102,292)	2,795,090
(c) Plant reserve	1,946,393	9,422	(32,840)	1,922,975	16,370	(72,000)	1,901,735	1,395,073	551,320	0	1,946,393
(d) Road reserves	2,755,425	13,336	(36,113)	2,732,648	23,183	(600,000)	2,175,679	1,529,390	1,226,035	0	2,755,425
(e) Main Street reserve	140,456	677	0	141,133	1,181	0	141,373	138,105	2,351	0	140,456
(f) Staff Amenities reserve	575,564	2,782	(181,100)	397,246	4,847	(420,000)	159,412	74,299	501,265	0	575,564
(g) TV reserve	17,889	87	0	17,976	150	0	18,862	17,590	299	0	17,889
(h) Caravan Park reserve	431,416	2,090	(4,000)	429,506	3,626	(150,000)	284,210	434,027	7,389	(10,000)	431,416
(i) Bitumen reserve	603,847	2,921	0	606,768	5,079	0	608,166	397,087	206,760	0	603,847
(j) Rates creditors reserve	51,144	247	0	51,391	428	0	51,303	50,119	1,025	0	51,144
(k) Niagara Dam reserve	1,252,493	6,061	(9,878)	1,248,676	10,525	(85,000)	1,175,434	1,349,520	22,973	(120,000)	1,252,493
(l) Water reserve	299,813	1,452	0	301,265	2,524	0	302,149	98,143	201,670	0	299,813
(m) Waste Management reserve	59,515	287	0	59,802	499	0	59,818	102,766	1,749	(45,000)	59,515
(n) Former Post Office reserve	418,406	2,025	0	420,431	3,517	(410,000)	11,141	411,407	6,999	0	418,406
(o) Commercial Enterprise reserve	101,210	488	0	101,698	857	0	100,857	0	101,210	0	101,210
(p) Land Purchase reserve	202,420	982	0	203,402	1,716	0	201,716	0	202,420	0	202,420
	11,856,155	1,205,446	(758,358)	12,303,243	11,836,087	100,000	(2,835,433)	8,497,246	3,636,201	(277,292)	11,856,155

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Anticipated date of use	Purpose of the reserve
(a) Leave reserve	To be used to fund annual and long service leave requirements.
(b) Building reserve	To be used for the acquisition of future building and renovation of existing buildings.
(c) Plant reserve	To be used for the purchase of major plant.
(d) Road reserves	To be used to fund major road works.
(e) Main Street reserve	Established for the beautification of the main street.
(f) Staff Amenities reserve	Established for the purpose of providing staff housing and amenities.
(g) TV reserve	Established for the purpose of upgrading the equipment.
(h) Caravan Park reserve	Established for the purpose of upgrading the caravan park.
(i) Bitumen reserve	Established to fund future resealing of roads.
(j) Rates creditors reserve	Established for future rates claims.
(k) Niagara Dam reserve	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
(l) Water reserve	Established to provide a water park.
(m) Waste Management reserve	To provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	To provide for the restoration and maintenance of the Former Post Office.
(o) Commercial Enterprise reserve	To fund an activity or purchase with a view to producing a profit.
(p) Land Purchase reserve	To be used for purchase of selective properties with development potential.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable
Trade and other receivables
GST receivable
Allowance for impairment of receivables

2021	2020
\$	\$
663,136	863,375
6,682	30,803
128,630	192,081
(320,812)	(413,176)
477,636	673,083

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

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.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INVENTORIES**

**Current**

Fuel and materials  
 Stock

The following movements in inventories occurred during the year:

**Balance at beginning of year**

Inventories expensed during the year

Additions to inventory

**Balance at end of year**

	2021	2020
	\$	\$
	13,623	13,623
	1,588	0
	15,211	13,623
	13,623	10,706
	(84,294)	(107,117)
	85,882	110,034
	15,211	13,623

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. OTHER ASSETS**

**(a) Other assets - current**

Prepayments  
 Accrued income

**(b) Other assets - non current**

Financial assets at fair value through profit and loss

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust

2021	2020
\$	\$
0	9,284
12,797	8,358
12,797	17,642
18,452	0
18,452	0
18,452	0
18,452	0

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income

**SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 26.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	684,000	2,104,053	4,521,354	7,309,407	87,270	1,983,900	0	9,380,577
Additions	0	0	23,698	23,698	0	746,688	363,731	1,134,117
(Disposals)	0	0	0	0	0	(266,913)	0	(266,913)
Revaluation increments / (decrements) transferred to revaluation surplus	(127,500)	168,477	1,169,547	1,210,524	0	0	0	1,210,524
Depreciation (expense)	0	(122,530)	(273,599)	(396,129)	(16,082)	(504,755)	0	(916,966)
Transfers	0	0	0	0	0	24,360	0	24,360
<b>Balance at 30 June 2020</b>	556,500	2,150,000	5,441,000	8,147,500	71,188	1,983,280	363,731	10,565,699
<b>Comprises:</b>								
Gross balance amount at 30 June 2020	556,500	2,150,000	5,441,000	8,147,500	87,270	2,449,949	363,731	11,048,450
Accumulated depreciation at 30 June 2020	0	0	0	0	(16,082)	(466,669)	0	(482,751)
<b>Balance at 30 June 2020</b>	556,500	2,150,000	5,441,000	8,147,500	71,188	1,983,280	363,731	10,565,699
Additions	0	411,993	304,978	716,971	17,713	51,278	1,000	786,962
(Disposals)	0	0	0	0	0	(4,750)	0	(4,750)
Depreciation (expense)	0	(99,399)	(268,298)	(367,697)	(11,200)	(402,760)	0	(781,657)
Transfers	0	0	20,100	20,100	0	0	(363,731)	(343,631)
<b>Balance at 30 June 2021</b>	556,500	2,462,594	5,497,780	8,516,874	77,701	1,627,048	1,000	10,222,623
<b>Comprises:</b>								
Gross balance amount at 30 June 2021	556,500	2,561,993	5,766,078	8,884,571	104,983	2,484,226	1,000	11,474,780
Accumulated depreciation at 30 June 2021	0	(99,399)	(268,298)	(367,697)	(27,282)	(857,178)	0	(1,252,157)
<b>Balance at 30 June 2021</b>	556,500	2,462,594	5,497,780	8,516,874	77,701	1,627,048	1,000	10,222,623



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent market data for similar properties	Independent Registered Valuer	June 2020	Price per hectare
Buildings - non-specialised	2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised	2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment

Cost

Cost

Purchase cost

Plant and equipment

Cost

Cost

Purchase cost

Work in progress

Cost

Cost

Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - other	Infrastructure - footpaths	Infrastructure - parks and ovals	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	112,987,368	3,905,956	115,118	260,790	0	117,269,232
Additions	2,099,900	127,328	0	16,815	4,545	2,248,588
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	673,338	0	0	673,338
Depreciation (expense)	(1,143,735)	(156,642)	(8,363)	(6,867)	0	(1,315,607)
<b>Balance at 30 June 2020</b>	113,943,533	3,876,642	780,093	270,738	4,545	118,875,551
<b>Comprises:</b>						
Gross balance at 30 June 2020	116,229,005	4,178,642	893,336	284,473	4,545	121,590,001
Accumulated depreciation at 30 June 2020	(2,285,472)	(302,000)	(113,243)	(13,735)	0	(2,714,450)
<b>Balance at 30 June 2020</b>	113,943,533	3,876,642	780,093	270,738	4,545	118,875,551
<b>Additions</b>	985,170	104,154	31,373	0	25,964	1,146,661
Depreciation (expense)	(1,146,290)	(159,172)	(21,608)	(7,708)	0	(1,334,778)
Transfers from Property, Plant & Equipment	0	343,631	0	0	0	343,631
Transfer to Statement of Financial Position	0	0	0	0	(4,545)	(4,545)
<b>Balance at 30 June 2021</b>	113,782,413	4,165,255	789,858	263,030	25,964	119,026,520
<b>Comprises:</b>						
Gross balance at 30 June 2021	117,214,175	4,626,427	924,709	284,473	25,964	123,075,748
Accumulated depreciation at 30 June 2021	(3,431,762)	(461,172)	(134,851)	(21,443)	0	(4,049,228)
<b>Balance at 30 June 2021</b>	113,782,413	4,165,255	789,858	263,030	25,964	119,026,520

Prior year works in progress was identified as not reaching the \$5,000 limit under *Financial Management Reg 17A (5)* and has been expensed within the 2020-21 year.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - other	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - footpaths	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2020	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - parks and ovals	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Work in progress		Cost	Cost		Purchase cost

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

Individual assets that are land, buildings and infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

**Revaluation (Continued)**

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**Land under roads from 1 July 2019**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right-of-use assets).

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**(a) Disposals of Assets**

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	4,750	12,727	7,977	0	0	0	0	0	266,913	233,001	1,417	(35,329)
	4,750	12,727	7,977	0	0	0	0	0	266,913	233,001	1,417	(35,329)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Sale of Volkswagen Amarok	4,750	12,727	7,977	0
	4,750	12,727	7,977	0

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**(b) Depreciation**

	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings - non-specialised	99,399	121,194	122,530
Buildings - specialised	268,298	270,614	273,599
Furniture and equipment	11,200	15,907	16,082
Plant and equipment	402,760	517,059	504,755
Infrastructure - roads	1,146,290	1,131,261	1,143,735
Infrastructure - other	159,172	154,933	156,642
Infrastructure - footpaths	21,608	7,670	8,363
Infrastructure - parks and ovals	7,708	6,793	6,867
Right-of-use assets - plant and equipment	0	0	5,644
Right of use assets - furniture and equipment	3,910	0	3,910
	<b>2,120,345</b>	<b>2,225,431</b>	<b>2,242,127</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<b>Asset Class</b>	<b>Useful life</b>
Buildings	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	25 to 100 years
seal	25 to 100 years
- bituminous seals	20 - 100 years
- asphalt surfaces	25 - 100 years
Gravel roads	
formation	not depreciated
pavement	25 to 100 years
Footpaths	25 to 50 years
Parks and Ovals	20 to 50 years
Infrastructure Other	4 to 50 years
Right of use	Based on the remaining lease

**Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Right of use assets -		
	Right-of-use assets - plant and equipment	furniture and equipment	Right-of-use assets Total
	\$	\$	
Balance at 1 July 2019	30,004	10,250	40,254
Transfer of right of use asset to plant and equipment	(24,360)	0	(24,360)
Depreciation (expense)	(5,644)	(3,910)	(9,554)
Balance at 30 June 2020	0	6,340	6,340
Depreciation (expense)	0	(3,910)	(3,910)
Balance at 30 June 2021	0	2,430	2,430

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(3,910)	(9,554)
Interest expense on lease liabilities	(95)	(529)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(4,005)</b>	<b>(10,083)</b>
Total cash outflow from leases	(4,080)	(34,435)

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

**Right-of-use assets - valuation**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**12. REVALUATION SURPLUS**

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	2021 Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	2020 Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	552,943	0	0	0	552,943	680,443	0	0	0	(127,500)	552,943
Revaluation surplus - Buildings - non-specialised	3,419,463	0	0	0	3,419,463	3,250,966	0	168,477	0	168,477	3,419,463
Revaluation surplus - Buildings - specialised	1,387,003	0	0	0	1,387,003	217,456	0	1,169,547	0	1,169,547	1,387,003
Revaluation surplus - Plant and equipment	0	0	0	0	0	1,343,109	(1,343,109)	0	0	0	0
Revaluation surplus - Infrastructure - roads	105,024,948	0	0	0	105,024,948	105,024,948	0	0	0	0	105,024,948
Revaluation surplus - Infrastructure - other	768,474	0	0	0	768,474	768,474	0	0	0	0	768,474
Revaluation surplus - Infrastructure - footpaths	673,338	0	0	0	673,338	0	0	673,338	0	673,338	673,338
	111,826,169	0	0	0	111,826,169	111,285,416	(1,343,109)	2,011,362	(127,500)	1,883,862	111,826,169

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1. Vested land is no longer required to be recognised at fair value. Land under golf courses, show grounds, race courses or any other sporting or recreational facility of state or regional significance should be recognised at zero cost.



**SHIRE OF MENZIES****NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021****13. TRADE AND OTHER PAYABLES****Current**

Sundry creditors	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Other payables	
Rates in advance	

2021	2020
\$	\$
256,381	311,055
5,297	22,709
35,156	0
12,713	2,523
45,840	30,086
26,321	26,321
381,708	392,694

**SIGNIFICANT ACCOUNTING POLICIES****Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

#### 14. LEASE LIABILITIES

(b) Movements in Carrying Amounts[illegible]

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**15. INFORMATION ON BORROWINGS**

	2021	2020
	\$	\$
<b>Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Credit card limit	25,000	25,000
Credit card balance at balance date	(3,634)	(1,174)
<b>Total amount of credit unused</b>	<b>21,366</b>	<b>23,826</b>
<b>Loan facilities</b>		
Lease liabilities - current	2,363	3,985
Lease liabilities - non-current	0	2,363
<b>Total facilities in use at balance date</b>	<b>2,363</b>	<b>6,348</b>
<b>Unused loan facilities at balance date</b>	<b>NIL</b>	<b>NIL</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**Risk**

Information regarding exposure to risk can be found at Note 26.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**16. EMPLOYEE RELATED PROVISIONS**

**(a) Employee Related Provisions**

**Opening balance at 1 July 2020**

Current provisions

Non-current provisions

Additional provision

Amounts used

**Balance at 30 June 2021**

**Comprises**

Current

Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	120,398	76,709	197,107
Non-current provisions	0	41,675	41,675
	120,398	118,384	238,782
Additional provision	82,054	12,743	94,797
Amounts used	(95,927)	(31,052)	(126,979)
Balance at 30 June 2021	106,525	100,075	206,600
Comprises			
Current	106,525	85,713	192,238
Non-current	0	14,362	14,362
	106,525	100,075	206,600

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date

More than 12 months from reporting date

Expected reimbursements from other WA local governments

	2021	2020
	\$	\$
Less than 12 months after the reporting date	132,272	197,107
More than 12 months from reporting date	73,758	48,354
Expected reimbursements from other WA local governments	570	(6,679)
	206,600	238,782

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

**Other long-term employee benefits (Continued)**

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Provisions**

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

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

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 17. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	15,838,467	9,156,374	12,901,851
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	2,607,500	402,888	3,611,439
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(18,452)	0	0
Depreciation on non-current assets	2,120,345	2,225,431	2,242,127
(Profit)/loss on sale of asset	(7,977)	0	33,912
Work in progress expensed	4,545	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	195,447	0	27,341
(Increase)/decrease in other assets	4,845	0	10,444
(Increase)/decrease in inventories	(1,588)	0	(2,917)
Increase/(decrease) in payables	(10,986)	0	(488,069)
Increase/(decrease) in employee provisions	(32,182)	0	17,417
Non-operating grants, subsidies and contributions	(1,454,744)	(2,241,861)	(3,564,550)
Net cash from operating activities	3,406,753	386,458	1,887,144

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Governance	2,430	8,140
General purpose funding	393,780	501,408
Law, order, public safety	81,493	86,455
Education and welfare	0	300,000
Housing	1,922,936	2,867,925
Community amenities	636,778	866,992
Recreation and culture	6,070,569	4,399,256
Transport	121,219,185	121,072,992
Economic services	5,461,221	5,408,693
Other property and services	4,875,578	6,913,673
Unallocated	4,950,166	628,255
	<b>145,614,136</b>	<b>143,053,789</b>

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**19. CONTINGENT LIABILITIES**

The Shire of Menzies has in compliance with the Contaminated Sites Act 2003 section 11 listed sites to be possible sources of contamination: - Memorial M995306 ML, Lot 8 on Plan 222795 as shown in the certificate of title 1096/558 known as Shenton Street, Menzies WA 6436. Until the Shire conducts an investigation to determine the presence and scope of 'contamination, assess the risk and degree with the Department of Water and Environment Regulation the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the Department of Water and Environment Regulation guidelines.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**20. LEASING COMMITMENTS**

**Operating Lease Commitments**

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

2021	2020
\$	\$
1,810	23,282
0	0
0	0
<b>1,810</b>	<b>23,282</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

**Leases (Continued)**

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

21. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Elected member - President</b>			
President's annual allowance	19,864	19,864	19,864
Meeting attendance fees	19,410	19,410	19,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	8,969	9,000	10,977
	49,343	49,374	51,351
<b>Elected member - Deputy President</b>			
Deputy President's annual allowance	4,966	4,966	4,966
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	4,722	4,000	5,682
	20,198	19,476	21,158
<b>Elected member -1</b>			
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	142	2,000	1,931
	10,652	12,510	12,441
<b>Elected member - 2</b>			
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	0	2,000	243
	10,510	12,510	10,753
<b>Elected member - 3</b>			
Meeting attendance fees	9,410	9,410	7,057
Annual allowance for ICT expenses	1,100	1,100	825
Travel and accommodation expenses	4,817	4,000	1,679
	15,327	14,510	9,561
<b>Elected member - 4</b>			
Meeting attendance fees	3,921	9,410	0
Annual allowance for ICT expenses	458	1,100	0
Travel and accommodation expenses	3,346	4,000	0
	7,725	14,510	0
<b>Elected member - 5</b>			
Meeting attendance fees	7,842	0	6,273
Annual allowance for ICT expenses	917	0	733
Travel and accommodation expenses	0	0	355
	8,759	0	7,361
<b>Elected member - 6</b>			
Meeting attendance fees	0	0	2,445
Annual allowance for ICT expenses	0	0	183
Travel and accommodation expenses	0	0	5,031
	0	0	7,659
<b>Elected member - 7</b>			
Meeting attendance fees	2,353	9,410	9,410
Annual allowance for ICT expenses	275	1,100	1,100
Travel and accommodation expenses	0	0	2,039
	2,628	10,510	12,549
	125,142	133,400	132,833

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**21. ELECTED MEMBERS REMUNERATION (Continued)**

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	19,864	19,864	19,864
Deputy President's allowance	4,966	4,966	4,966
Meeting attendance fees	71,166	75,870	72,825
Annual allowance for ICT expenses	7,150	7,700	7,241
Travel and accommodation expenses	21,996	25,000	27,937
	125,142	133,400	132,833

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**22. RELATED PARTY TRANSACTIONS**

**Key Management Personnel (KMP) Compensation Disclosure**

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual \$	2020 Actual \$
Short-term employee benefits	464,830	560,388
Post-employment benefits	46,449	100,187
Other long-term benefits	12,555	29,194
	523,834	689,769

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

**Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Sale of goods and services	6,297	7,398
Purchase of goods and services	0	39

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**23. INVESTMENT IN ASSOCIATES AND JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire together with the City of Kalgoorlie Boulder, Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Ngaanyatjaraku, Ravensthorpe and Wiluna have a joint arrangement, classified as a joint operation with regards to the provision of a Regional Records Service. Management have determined this as a joint operation.

The assets included in the joint venture are one tenth share as follows:-

Current assets  
 Non current assets  
 Total assets

Current liabilities  
 Total liabilities

Net assets

Net increase/(decrease) in share of associate entity's net assets

- Share of associates profit/(loss) from ordinary activities
- Share of associates total comprehensive income arising during the period

**Balance at 1 July**

- Share of associates total comprehensive income arising during the period

**Balance at 30 June**

	2021	2020
	\$	\$
	2,728	7,445
	71,420	75,118
	74,148	82,563
	4,605	0
	4,605	0
	69,543	82,563
	(13,020)	(373)
	(10,206)	11,680
	(10,206)	11,680
	13,463	1,783
	(10,206)	11,680
	3,257	13,463

**SIGNIFICANT ACCOUNTING POLICIES**

**Interests in joint arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**Interests in joint arrangements (Continued)**

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

## 24. RATING INFORMATION

## RATE TYPE

Total amount raised from general rate

## Rates

Prepaid rates are, until the taxable event has occurred, tantamount to a loan from the taxpayer to the next financial year, refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

24. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	27/08/2020	0	0.0%	8.0%
<b>Option Two</b>				
First instalment	27/08/2020	0	0.0%	8.0%
Second instalment	27/10/2020	10	5.5%	8.0%
Third instalment	11/01/2021	10	5.5%	8.0%
Fourth instalment	11/03/2021	10	5.5%	8.0%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	60,098	91,140	94,733
Interest on instalment plan	5,569	5,500	4,973
Charges on instalment plan	5,280	5,500	4,795
	70,947	102,140	104,501

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

25. RATE SETTING STATEMENT INFORMATION

		2020/21 2020/21 (30 June 2021 Carried Forward) \$	Budget (30 June 2021 Carried Forward) \$	2019/20 (30 June 2020 Carried Forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	10(a)	(7,977)	0	(1,417)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(18,452)	0	0
Infrastructure work in progress transferred to Statement of Comprehensive Income		4,545	0	0
Movement in employee benefit provisions		(32,181)	0	17,416
Add: Loss on disposal of assets	10(a)	0	0	35,329
Add: Depreciation on non-current assets	10(b)	2,120,345	2,225,431	2,242,127
<b>Non cash amounts excluded from operating activities</b>		<b>2,066,280</b>	<b>2,225,431</b>	<b>2,293,455</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserves - cash backed	4	(12,303,243)	(9,100,654)	(11,856,155)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of lease liabilities		2,363	0	3,985
- Employee benefit provisions		192,238	129,659	197,106
<b>Total adjustments to net current assets</b>		<b>(12,108,642)</b>	<b>(8,970,995)</b>	<b>(11,655,064)</b>
<b>Net current assets used in the Rate Setting Statement</b>				
Total current assets		16,344,111	9,837,304	13,606,199
Less: Total current liabilities		(576,309)	(866,309)	(593,786)
Less: Total adjustments to net current assets		(12,108,642)	(8,970,995)	(11,655,064)
<b>Net current assets used in the Rate Setting Statement</b>		<b>3,659,160</b>	<b>0</b>	<b>1,357,349</b>



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**26. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rate</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. At 30 June 2021 these funds were placed in a non interest bearing account for the short term. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents are reflected in the table below.

	<b>Weighted Average Interest Rate</b>	<b>Carrying Amounts</b>	<b>Fixed Interest Rate</b>	<b>Variable Interest Rate</b>	<b>Non Interest Bearing</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2021</b>					
Cash and cash equivalents	0.01%	15,838,467	0	15,837,402	1,065
<b>2020</b>					
Cash and cash equivalents	1.22%	12,901,851	3,254,210	9,646,321	1,320

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% movement in interest rates on profit and loss and equity*	158,374	96,463

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**26. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	2.22%	35.51%	82.20%	
Gross carrying amount	5,925	218,828	95,088	343,295	663,136
Loss allowance	0	4,858	33,766	282,188	320,812
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	5.70%	100.00%	100.00%	
Gross carrying amount	340,758	116,059	75,063	331,493	863,373
Loss allowance	0	6,620	75,063	331,493	413,176

No loss allowance was provided for trade and other receivables at 30 June 2021 and 30 June 2020 as it was deemed immaterial.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

**Payables**

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15.

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	381,708	0	0	381,708	381,708
Lease liabilities	2,363	0	0	2,363	2,363
	384,071	0	0	384,071	384,071
<b>2020</b>					
Payables	392,694	0	0	392,694	392,694
Lease liabilities	3,985	2,363	0	6,348	6,348
	396,679	2,363	0	399,042	399,042

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

**27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

Council did not have any events occurring after the end of the reporting period of consequence.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**28. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

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

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**29. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services	The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth	Expenditure to assist in the education of the children and youth within the Shire.
<b>HOUSING</b> To provide and maintain housing	Income and expenditure associated with the provision of housing to staff and others.
<b>COMMUNITY AMENITIES</b> To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community	The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.
<b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting and the maintenance of the Council's airstrips.
<b>ECONOMIC SERVICES</b> To help promote the Shire and its economic well being	The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control Shire's overheads operating accounts	Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

### 30. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	10.86	4.41	3.26
Asset consumption ratio	0.96	0.98	0.98
Asset renewal funding ratio	2.43	2.78	N/A
Asset sustainability ratio	0.71	1.41	2.79
Debt service cover ratio	N/A	N/A	N/A
Operating surplus ratio	0.29	0.01	0.19
Own source revenue coverage ratio	0.68	0.59	0.64

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



<b>12.1.2</b>	<b>Significant audit findings FY 20/21</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM529</b>
<b>DATE OF REPORT</b>	<b>10 December 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Significant Audit Findings Report - with prior [12.1.2.1 - 3 pages]

### **SUMMARY:**

The audited Financial Statements and Audit Findings have been provided by the independent auditors. This paper provides Council with the significant findings from the Audit and planned actions to rectify the issues identified.

### **BACKGROUND:**

Local governments are subject to annual audits by agents appointed by the Office of the Auditor General (OAG).

The 2020/21 audit was conducted by RSM with site visits and external means.

The *Local Government Act 1995* specifies certain duties of Local Government with respect to Audits:

- (3) *A local government must —*
  - (aa) *examine an audit report received by the local government; and*
  - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
  - (b) *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.*

## **COMMENT:**

There was one (1) significant audit finding as detailed, with management actions, below:

### **Finding:**

*From a sample of 30 purchase transactions from the period of 1 July 2020 to 31 March 2021, six instances (20%) were identified where purchase orders were raised after the supplier invoice was received.*

*Purchase orders act as an internal approval and control mechanism to proceed with a purchase.*

### **Rating: Significant Implication:**

*Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected.*

### **Recommendation:**

*The Shire should ensure all procurements are supported by dual authorised purchase orders which should be raised and issued prior to goods or services being received. They should contain all necessary details for matching with final invoices subsequently received from suppliers.*

### **Management comment:**

*Purchase Orders (PO) are now raised upon the receipt of quotes, verbal or written. As specified in the Shire's Purchasing Policy. Standing POs are raised for purchases such as utilities or similar nature recurring procurements. Creditor Invoices are matched to POs and checked prior to payments.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

There was also one (1) significant audit finding that is open from the previous year's audit. It should be noted that the 19/20 FY audit was only received weeks before the interim audit commenced for 20/21 FY.

### **Findings 2021:**

*Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2020 to 31 March 2021, we noted 2 (6%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.*

### **Findings 2020:**

*Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2019 to 31 March 2020, we noted 4 (13%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.*

*Section 4.2 Purchasing and Tenders of the Shire's purchasing policy requires that purchases within prescribed price ranges meet certain conditions in order to comply with the Local Government Act 1995 and accompanying regulations.*



**Findings 2019:**

*During our procurement testing, from a sample of 30 purchases made during the period 1 July 2018 to 31 March 2019, we noted 1 (3%) instance where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.*

**Rating: Significant (2020 and 2019: Moderate)****Implication:**

*Non-compliance with the internal purchasing policy increases the risk of breaching Part 4 of the Local Government (Functions and General) Regulations 1996 and regulation 11A (3)(b) of the Local Government (Finance and General ledger) Regulations. There is a further risk of not achieving the objectives of 'Value for Money' as stated in Policy 4 Value for Money of the Shire's purchasing policy.*

**Recommendation:**

*The requirement for full compliance with the Shire's purchasing policy must be communicated to all staff and be closely monitored by management.*

*If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.*

**Management comment**

*Procedures and process have been reviewed post the completion of the previous annual audit (circa mid-June 2021) and following the commencement of new CFO, Purchase Order requests present to the CEO and CFO must be in alignment with Shire's Purchasing and Delegations policies. All relevant information, such as quotes requested, obtained, assessed, OCM approvals where relevant, are checked prior to payments being made and attached to the final EFT payments held on file.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

**CONSULTATION:**

Office of the Auditor General.  
RSM  
Moore Australia, consultants.  
Antonio Giometti, CFO.

**STATUTORY AUTHORITY:**

*Local Government Act 1995 S7.9 and S7.12(A).  
Local Government (Audit) Regulations 16.*

**POLICY IMPLICATIONS:**

There are no policy implications resulting from the recommendation of this report.

**FINANCIAL IMPLICATIONS:**

There are no financial implications resulting from the recommendation of this report.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
N/A		

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER AND COMMITTEE RECOMMENDATION:**

That Council adopts the significant audit findings report for FY 2020/2021.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**Shire of Menzies**  
**Significant Audit Findings Report**  
**July 2020 to June 2021**

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### **Purpose of Report**

This report is to address section 7.12A of the Local Government Act 1995, to address any matters identified as significant by the auditor in the audit report and advise what action the City is taking to address these matters.

### **Significant Audit Matters**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
<b>Current year issues:</b>			
1. Purchase orders are raised / approved after services or goods are received	✓		
<b>Previous year issues:</b>			
1. Procurement – obtaining quotes	✓		

*\* Significant: Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.*

#### **1. Purchase Orders are raised / approved after services or goods are received**

##### **Finding:**

From a sample of 30 purchase transactions from the period of 1 July 2020 to 31 March 2021, six instances (20%) were identified where purchase orders were raised after the supplier invoice was received.

Purchase orders act as an internal approval and control mechanism to proceed with a purchase.

##### **Rating: Significant**

##### **Implication:**

Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected.

##### **Recommendation:**

The Shire should ensure all procurements are supported by dual authorised purchase orders which should be raised and issued prior to goods or services being received. They should contain all necessary details for matching with final invoices subsequently received from suppliers.

**Management comment:**

*Purchase Orders (PO) are now raised upon the receipt of quotes, verbal or written. As specified in the Shire's Purchasing Policy. Standing POs are raised for purchases such as utilities or similar nature recurring procurements. Creditor Invoices are matched to POs and checked prior to payments.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

**Prior Year Issues****1. Procurement – Obtaining Quotes****Findings 2021:**

Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2020 to 31 March 2021, we noted 2 (6%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

**Findings 2020:**

Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2019 to 31 March 2020, we noted 4 (13%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

Section 4.2 *Purchasing and Tenders* of the Shire's purchasing policy requires that purchases within prescribed price ranges meet certain conditions in order to comply with the *Local Government Act 1995* and accompanying regulations.

**Findings 2019:**

During our procurement testing, from a sample of 30 purchases made during the period 1 July 2018 to 31 March 2019, we noted 1 (3%) instance where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

**Rating: Significant (2020 and 2019: Moderate)**

**Implication:**

Non-compliance with the internal purchasing policy increases the risk of breaching Part 4 of the Local Government (Functions and General) Regulations 1996 and regulation 11A (3)(b) of the Local Government (Finance and General ledger) Regulations. There is a further risk of not achieving the objectives of 'Value for Money' as stated in Policy 4 *Value for Money* of the Shire's purchasing policy.

**Recommendation:**

The requirement for full compliance with the Shire's purchasing policy must be communicated to all staff and be closely monitored by management.

If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

**Management comment**

*Procedures and process have been reviewed post the completion of the previous annual audit (circa mid-June 2021) and following the commencement of new CFO, Purchase Order requests present to the CEO and CFO must be in alignment with Shire's Purchasing and Delegations policies. All relevant information, such as quotes requested, obtained, assessed, OCM approvals where relevant, are checked prior to payments being made and attached to the final EFT payments held on file.*

**Responsible position:** Chief Financial Officer (CFO)

**Completion Date:** 31 December 2021

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<b>12.1.3</b>	<b>Financial Management and Regulation 17 Reviews</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM530</b>
<b>DATE OF REPORT</b>	<b>29 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. Regulation 17 Report - Shire of Menzies - Final Report 29-10-2021 with Management Comments [<b>12.1.3.1</b> - 18 pages]</li> <li>2. FMR - Shire of Menzies - Final Report 29 October 2021 with Management Comments [<b>12.1.3.2</b> - 15 pages]</li> </ol>

#### **SUMMARY:**

To provide Council with the reports arising from the Financial Management Review (FMR) and Regulation 17 (Reg 17) audits.

#### **BACKGROUND:**

Avant Edge Consulting was engaged to undertake a financial management review of the Shire of Menzies's (the Shire) financial management systems and procedures as required to be undertaken at least once every 3 years as per the Regulation (5)(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

Avant Edge Consulting was engaged to undertake a review of the Shire of Menzies's (the Shire) risk management, internal control and legislative compliance as required to be undertaken as per Regulation 17 of the *Local Government (Audit) Regulations 1996*.

As per Regulation 17(1), (2) and (3) of the *Local Government (Audit) Regulations 1996*, the Chief Executive Officer (CEO) is required to undertake a review, at least once every 3 financial years, of the following processes:

- Risk Management.
- Internal Control; and
- Legislative Compliance.

The review was conducted in accordance with Australian Auditing Standard *ASAE 3000 – Assurance Engagement other than Audits or Reviews of Historical Financial Information* which provides a limited assurance regarding the appropriateness and effectiveness of the Shire's management controls over its financial management systems and processes.

## **COMMENT:**

In summary the following recommended actions, that should be considered and implemented by the CEO, were identified in the Reg 17 Audit:

- Implementation of fraud risk identification and prevention policies designed to bolster management control via the creation of a Fraud Prevention policy and the establishment of a Whistle Blower policy.
- Implementation of policies and procedures to ensure risks are continually identified and risks on the operational and strategic risk register are continually monitored and stated risk categories reviewed.
- Give consideration to ensuring that the quarterly legislative compliance checks that are to be undertaken via Moore Australia vary from quarter to quarter so that over time all of the legislative requirements are subjected to review. Although the CAR provides an annual compliance assessment, the CAR is only a snapshot of all the legislative compliances that is required to be complied with under the Local Government Act and associated Regulations.
- Although adequate management controls over procurement, payroll and accounts payable were found to be in place, additional controls and updating of the Shire's existing policies and procedures has been recommended.
- The Shire's information technology general controls require improvement. There is a need to ensure the following:
  - Continual assessment and review of user access. We found that the user access list has not been updated and currently reflects staff who no longer work at the Shire as having logon access.
  - The number of generic logons should be kept to a minimal and any unused generic logons should be deleted or suspended.
  - Staff passwords at present are not required to be changed on a regular basis. Changing passwords is a key control and should be encouraged.

Although the above are considered to be process improvement options, the auditor was happy to report that there were no high-risk matters that would require immediate attention by the Shire management.

Based on the FMR of the management controls and processes that exist at the Shire, nothing was identified that would indicate any high-risk management control matters that would require immediate attention by the Shire. Similar recommended actions were identified.

Actions have been put in place to address all of the identified weaknesses with most resulting in policies that were adopted by Council at the November OCM. Information technology controls are still in the process of being implemented.

## **CONSULTATION:**

Santo Casilli, consultant auditor.  
Antonio Giometti, CFO.

## **STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations 1996 5(2)c.*  
*Local Government (Audit) Regulations 1996 – Regulation 17.*

## **POLICY IMPLICATIONS:**

The following policies were adopted at the OCM of 25 November 2021 to address issues identified within the audits:

Policy 1.15 Public Interest Disclosure (Whistle-blower).  
Policy 1.16 Fraud Risk Identification and Prevention.  
Policy 2.6 Depreciation of Non-current Assets.  
Policy 4.14 Contract Management.  
Policy 4.15 Tender Evaluation.  
Amended Policy 2.3 Annual Stocktake of Assets.  
Amended Policy 4.2 Purchasing and Tenders.

## **FINANCIAL IMPLICATIONS:**

Nil.

## **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
N/A		

## **STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

## **VOTING REQUIREMENTS:**

Absolute Majority

## **OFFICER AND COMMITTEE RECOMMENDATION:**

That Council:

1. Adopts the Financial Management Review and Regulation 17 reports; and
2. Notes that actions have been taken to address identified weaknesses.



**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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29 October 2021

Brian Joiner  
Chief Executive Officer  
Shire of Menzies  
124 Shenton Street  
Menzies WA 6436

Dear Brian

Please find attached my Final Regulation 17 review report for the Shire of Menzies which now incorporates your management comments.

I would like to thank you and your staff for the positive cooperation provided to me during my visit and for the information that was provided to my assistant during the conduct of this review.

Yours sincerely

Santo Casilli FCPA MIIA (Aust.)  
Director

**Avant Edge Consulting**

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Level 8 – 251 St Georges Terrace Perth WA 6000; PO Box 617 Subiaco WA 6904  
Mobile: 0409 104 929 - Phone: 6118 2100; Email: [scasilli@avantedgeconsulting.com.au](mailto:scasilli@avantedgeconsulting.com.au);  
Web: [www.avantedgeconsulting.com.au](http://www.avantedgeconsulting.com.au)

Shire of Menzies

## Regulation 17 Review

29 October 2021

Final Review Report

(Review in Confidence)

**Avant Edge Consulting**  
**Certified Practising Accountant**

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Table of Contents

Regulation 17 Review Summary and Conclusion..... 4

    INTRODUCTION ..... 4

    SCOPE AND METHODOLOGY ..... 4

    WORK PROGRAM ..... 4

    CONCLUSION ..... 6

Executive Management Detailed Observations ..... 8

    Medium Risk Rated Issues ..... 8

    Low Risk Issues ..... 17

Appendix A – Risk Criteria Matrix..... 18

## Regulation 17 Review Summary and Conclusion

### INTRODUCTION

Avant Edge Consulting was engaged to undertake a review of the Shire of Menzies's (the Shire) risk management, internal control and legislative compliance as required to be undertaken as per Regulation 17 of the *Local Government (Audit) Regulations 1996*.

As per Regulation 17(1), (2) and (3) of the *Local Government (Audit) Regulations 1996*, the Chief Executive Officer (**CEO**) is required to undertake a review, at least once every 3 financial years, of the following processes:

- Risk Management.
- Internal Control; and
- Legislative Compliance.

The Shire of Menzies (**the Shire**) uses Synergy as its accounting system.

The Shire use external Information Technology consultants Netlogic Information Technology for all their outsourced IT needs.

### SCOPE AND METHODOLOGY

My review was conducted in accordance with ASAE 3500 – Assurance Engagement Other Than Audits or Reviews of Historical Financial Information.

The review undertook the following approach:

- Information relating to risk management, internal controls and legislative compliance was requested from the CEO and the CFO prior to commencement of the review to assess adequacy of policies, procedures and overall control processes that are currently in place within the Shire.
- During my site visit, discussions were held with the CFO and relevant staff to understand the processes and the management controls currently in place. Communications were held with the CFO and the Finance/Administration staff throughout the review process.
- Issued an Information Technology General Controls Questionnaire to the CFO in order to assess the adequacy of information technology controls and security over the Shire's data and staff computer access.
- Discussed with the CFO and the CEO the process in place for ensuring that the Shire is continually in compliance with Local government Act and Regulation requirements.

### WORK PROGRAM

My work incorporated the following areas for review as required under Regulation 17:

**1. RISK MANAGEMENT****To establish that:**

- a. A Governance Framework is in place and endorsed by the Audit and Risk Committee.
- b. A formal governance unit exists or allocation of responsibility for proper governance compliance.
- c. Risk Management and governance policies are in place and have been endorsed by the Audit Committee/Council.
- d. An Operational and Strategic Risk Register is in place and is constantly reviewed and updated.
- e. Regular development of risk reports and actions to address risks are identified and actioned and such actions are regularly communicated to and endorsed by the Audit Committee.
- f. Fraud Risk Identification and Prevention policies are in place including the establishment of a Whistle Blower policy.
- g. An effective Audit Committee exists, and proper Committee processes are followed.

**2. INTERNAL CONTROL****To establish that:**

- a. A Delegation of Authority is in place, up to date and reviewed regularly.
- b. Proper and formal documented policies (guidelines and procedures) are in place and are kept up to date.
- c. Internal assessment of control processes exists e.g. via an internal audit function or by the Shire's Governance area.
- d. Reliance can be placed on the work undertaken by the Shire's external Auditors re the review of the Shire's control environment.
- e. Proper segregation of duties and management controls exist in relation to the following key accounting processes:
  - Accounts payable.
  - Cash collection, receipting and reconciliation.
  - General Ledger reconciliation and checking functions.
  - Payroll.
  - Procurement.

**3. LEGISLATIVE COMPLIANCE****To establish that:**

- a. The Compliance Audit Return (CAR) is properly completed each year and any non-compliance matters are investigated promptly and adequate action is taken to ensure similar non-compliance no longer occur.
- b. Legislative compliance regarding all Local Government Act and Regulation requirements are monitored and regularly reviewed to ensure continual compliance.

## CONCLUSION

Based on my assessment of the management controls and processes that exist at the Shire regarding the above 3 key areas of the Regulation 17 review, I consider that the Shire now has proper governance policies and procedures in place and also now has a governance position to oversee the governance risk framework.

Based on my review, I can establish that the following functions and processes are in place at the Shire and were found to be satisfactory:

- A Governance Framework, via the Risk Management Strategy document, is in place and has been endorsed by the Audit and Risk Committee.
- A formal governance position has been created and filled to oversee the governance compliance.
- An Operational and Strategic Risk Register is in place and is constantly reviewed and updated and endorsed by the Audit and Risk Committee.
- An Audit and Risk Committee exists and is operational. However, it is encouraged that the Audit and Risk Committee also have an external member on the Committee who is not a Councillor and who has a background in finance and/or risk management.
- A Delegation of Authority is in place, up to date and reviewed regularly.
- Legislative Compliance policy but this is still in draft.
- Internal control policy as part of the Shire's Policy Manual.
- Code of conduct policy
- Proper and formal documented policies (guidelines and procedures) are in place, via the Policy Manual and Purchasing Policy, and are kept up to date.
- Satisfactory segregation of duties and management controls exist over key financial related functions such as accounts payable, payroll and procurement.
- The Shire have contracted Moore Australia to undertake ongoing checks of the Shire's legislative compliance as per the Compliance Audit Return (CAR) process that is required to be completed and reported on an annual basis.

Although satisfactory progress has been made by the Shire in implementing risk and governance processes, a number of matters have been reported that should be given consideration to further strengthen existing risk and internal control functions at the Shire.

In summary I have recommended the following additional actions that should be considered and implemented by the CEO:

- Implementation of fraud risk identification and prevention policies designed to bolster management control via the creation of a Fraud Prevention policy and the establishment of a Whistle Blower policy.

- Implementation of policies and procedures to ensure risks are continually identified and risks on the operational and strategic risk register are continually monitored and stated risk categories reviewed.
- Give consideration to extending the existing quarterly legislative checks by the Shire's Governance Officer, by also targeting sign offs from relevant managers as to legislative compliance in their areas of responsibility.
- Although adequate management controls over procurement, payroll and accounts payable were found to be in place, additional controls and updating of the Shire's existing policies and procedures has been recommended.
- The Shire's information technology general controls require improvement. There is a need to ensure the following:
  - Continual assessment and review of user access. We found that the user access list has not been updated and currently reflects staff who no longer work at the Shire as having logon access.
  - The number of generic logons should be kept to a minimal and any unused generic logons should be deleted or suspended.
  - Staff passwords at present are not required to be changed on a regular basis. Changing passwords is a key control and should be encouraged.

Although the above are considered to be process improvement options, I am happy to report that there were no **High Risk** matters that would require immediate attention by the Shire management.

The matters raised in this report are only those which came to my attention during the course of performing my review and may not necessarily be a comprehensive statement of all the possible process improvement options that may be made in relation to the Risk Management, Internal Control and Legislative Compliance matters.

My review report is provided to the Shire to enable the Shire to meet their statutory obligations under Regulation 17 and as such I do not encourage this report to be used for any other purpose.

In relation to the above areas that formed part of my review, I wish to provide details of our findings and proposed recommendations for management action.



## Executive Management Detailed Observations

### Medium Risk Rated Issues

#### RISK MANAGEMENT

##### FRAUD IDENTIFICATION AND PREVENTION POLICIES

The Shire does not currently have in place a “Fraud Prevention Policy” nor a “Whistle Blower Policy”. Such policies outline the importance and responsibility that all staff in the Shire have in ensuring that fraud is prevented through proper adherence and compliance with existing management controls and that where fraud is suspected that it is promptly reported for investigation.

I recommend that the CEO consider establishing both a formal Fraud Prevention policy and a Whistle Blower policy.

##### Management Comments

Formal Fraud Prevention and Whistle Blower policies are to be established, and work has commenced in relation to both of these.

## INTERNAL CONTROL

### 1. *Procurement (formal quotations and tender process)*

#### 1.1. Monitoring compliance with RFQ and RFT procurement policy and Regulations.

The Shire has recently revised and updated its procurement policies in line with Part 4 (Provision of Goods and Services) of the Local Government (Functions and General) Regulations 1996. The policies now more accurately reflect the requirements of the Regulations.

My review noted that procurements are being managed by means of ensuring that purchase orders are being raised, adequate levels of quotations are being obtained and that procurements are being approved as per the Shire's adopted Delegations Register.

We noted the following practices that can be improved:

- At present, the Shire's procurement process is monitored and controlled via the CEO and CFO to ensure procurement processes are undertaken in accordance with Shire policy and also more importantly in accordance the Local Government Act and associated Regulations. I believe that all procurement activity should be reviewed on an ongoing basis to ensure continued compliance is being achieved with the Local Government Act and Regulations and also, more importantly, that the Shire continues to obtain best value for money from its procurement activities.

I recommend that the Shire consider obtaining a "**Supplier > \$50,000**" report from Synergy. This report should be reviewed possibly on a quarterly basis and should list all suppliers who have had over \$50,000 paid to them over say the last 12-18 months. These should be investigated to determine whether the payments relate to the same type of work and are continuous in nature and not a once off job. Where the type of work is similar and continuous in nature, the Shire should be considering whether best value for money can be achieved via proceeding to an RFQ or an RFT process for such goods and services. This would assist the Shire to comply with Sections 11 and 12 of the Local Government (Functions and General) Regulations 1996. I understand that due to the remoteness of the Shire, obtaining supplier services can be difficult. However, this can be taken into consideration when undertaking ongoing monitoring of similar and continuous procurements

- The process for formally documenting tender evaluations process on contracts awarded above \$250,000 was not evident in the Shire's revised purchasing policy. We understand that the Shire, in most instances, seeks quotations from suppliers that are on the WALGA contract and as such a public tender process is not required. However, where formal quotations are sought from more than one supplier on the WALGA contract or any other existing Common Use Arrangements (CUA's) or from a formal public tender process that is sought outside of a Common Use Contract being either through WALGA, Commonwealth or State Government, then all quotations received should at least be formally assessed, preferably via a panel of assessors, to determine best value for money and such decisions are to be formally documented, decisions to award justified and then formally approved.

I recommend that the Shire's procurement policy clearly document the process of establishing an evaluation panel to evaluate tender and formal quote submissions including the need for all evaluation panel members to sign a conflict of interest declaration form prior to assessing tender submissions. There should be at least 2 evaluation panel members (preferably 3) one of which we recommend should be external to the Shire. **Refer Attachment B for a copy of a standard "Conflict of Interest" declaration form.**

The evaluation panel should establish a standard process of measuring value for money (scoring matrix) and assessing suppliers based on qualitative requirements as stated in the RFQ or RFT document. All evaluation panel members should sign off on the recommendation to award services to a particular supplier.

I also recommend that the Shire ensure that all documentation that relates to a public tender or formal quotation is clearly maintained and held in a central filing system for easy access so as to easily identify the process followed for each formal quotation or public tender process from the point approval is given to proceed with a formal quotation or public tender through to final approval to awarding a contract.

- It appears that the Shire's Tender Register only has tender information from 1 July 2019 and does not incorporate tenders that were awarded prior to 1 July 2019 and that are still in existence and progressing. I noted that 2 RFT's which were awarded prior to 1 July 2019 and works are still progressing for NGE Earthmoving and Nullarbor Transport were not included in the Tender Register. I understand that the Shire did not have a Tender Register previously and this was reported as part of the last Financial Management Review.

I recommend that the Shire ensure that its Tender Register is up to date, includes all previous awarded tender information on tenders that are still progressing. I would also suggest that where the tender allows for contract extension options and such options are exercised that this information should also be included in the tender register.

## 1.2. Monitoring Contracts.

In the absence of formal contract management policies and procedures it was not clear as to who was responsible for and how such responsibility was to be initiated for monitoring of works under existing supplier contracts and also in regards to awarding and approving contract extensions and contract over payments.

We noted the following practices that can be improved:

- The Shire does not at present have a Contract Management Policy and guidelines which would govern how the Shire should manage its existing procurement contracts. The policy and guidelines should include at least the following:
  - Processing contract variations for those contracts less than tender threshold and above tender threshold.
  - Contract variation, extension and renewal process and approvals.
  - Monitoring contract overspends and approval process.
  - Supplier post contract performance assessments.

I recommend that comprehensive guidelines / protocols be developed for the above processes so that it can be applied consistently by the relevant appointed contract manager(s).

I also recommend that the CEO establish a process by which all contract management process documentation is maintained and stored in a central location that is easily accessible as evidence that contracts are being managed and signed off by the CEO, appointed contract manager or the Works Manager prior to contract ending.

- I also noted that supplier performance assessments may also not be formally undertaken and documented once a procurement contract has ended. The advantage in undertaking supplier performance assessments is to be able to identify any unsatisfactory supplier performances which can be used to assess the supplier when that supplier next submits a quote for works for the Shire. This could avoid ongoing overcharging or under performance which would be impacting on value for money. Formal documentation stating the results of supplier assessments could not be found in the Shire's record system.

I recommend that the Shire ensure that a supplier performance appraisal process is implemented and undertaken at the end of each contract (contracts awarded under an RFQ or RFT only) in order to assess whether the supplier has performed satisfactorily to be used again by the Shire. The assessment should be documented, signed off by the appointed contract manager or the CEO or Works Manager and stored together with the contract management documentation.

### Management Comments

The Shire's procurement policy is currently under review and the recommendations will be incorporated into the review for presentation at November OCM.

WALGA contracts have not been used for procurement over \$250,000 by the current CEO. This is not a practise that the Shire wishes to follow with full tenders being used over \$250,000 to maximise the coverage of quotes. The new procurement policy will state that WALGA preferred supply will only be used by the Shire up to \$250,000.

The recommendation to use an independent evaluator on all tender panels is not agreed. It is agreed that it would be prudent to use an external person on more complex tenders. All tenders in 2021 have had some form of external evaluation.

The 'conflict of interest' form is being incorporated into the procurement policy.

A lot of work has occurred on the tender register and the comments are noted and will be actioned.

A contract management policy will be developed taking into consideration the points raised.

Supplier performance assessments are not being conducted, as noted, and staff are not aware of this occurring at other small Shires. The lack of suppliers can make this

a double edge sword. Staff will look for examples from other Shires that may be tailored for the Shire of Menzies.

## **2. Accounts Payable (Segregation of Duties)**

At present the Finance and Rates Officer and the Senior Administration Governance/Finance Officer have access in Synergy to create and amend supplier details, create a purchase order and then also have the responsibility for matching supplier invoices to approved purchase orders for payment. As all approval processes in Synergy are manual related (Synergy does not have online approval process feature) and also that Synergy does not have the ability to further restrict user access to lower levels in order to split access to different functions, this creates a potential control weakness issue in which administration staff can create fictitious suppliers in synergy, create and input fictitious supplier invoices and also create a purchase order to match the supplier invoice without possible detection.

I understand that the Shire has implemented EFT SURE which is an independent checking function which advises that new supplier's details and also their bank account details can be confirmed before the supplier is created as a new supplier in Synergy. Further, all invoice payments that are batched for a payment run are required to be manually checked and authorised by the CFO prior to approving the payment run. Although these are satisfactory control mechanisms, I would suggest that additional control measures should be considered.

I recommend that a daily exception report be produced from Synergy which provides a list of all amendments or changes that have been made in Synergy regarding a supplier and this exception report is checked on a sample basis and signed off either by the CEO or the CFO daily to ensure supplier amendments are legitimate and are supported with appropriate authorisation from the supplier. Such amendments would include:

- New supplier creations
- Supplier detail changes
- Supplier bank account detail changes

## **Management Comments**

A daily exception report will be trialled as discussed above. Daily reports may be too much for a small Shire and it is possible that weekly exception report would be more appropriate. Some of the comments have been superseded with approvals being further limited.

## **3. Asset Management (asset stocktakes)**

### **3.1 Depreciable Assets**

I noted that the Shire does not at present undertake a stocktake of all its major plant and equipment (depreciable equipment over \$5,000) to ensure that the plant and equipment still exists and/or that it is not impaired. Where the plant and equipment showing on the asset register no longer exists or is impaired then the asset register should be amended.

Further, the Shire's Policy Manual does not adequately make provision for annual stocktakes of its plant and equipment and also does not clearly state what the Shire's

policy is regarding plant and equipment and other infrastructure asset useful lives for depreciation purposes.

I recommend that the CEO give consideration updating the Policy Manual to include the need to undertake at least annual stocktakes of all depreciable plant and equipment assets and to also establish the Shire's depreciation rates for plant and equipment and major infrastructure assets.

### **3.2 Portable and Attractive Assets**

The Financial Management Regulations require the CEO to take steps to prevent theft or loss of Shire assets and regarding the Shires portable and attractive assets.

I was unable to sight any evidence that the Shire has a portable and attractive register listing all plant and equipment including computer equipment that is valued under \$5,000 which is normally expensed. The need to maintain a portable and attractive register is to enable the Shire to maintain control over pieces of equipment that may very easily go missing requiring replacement by the Shire.

I recommend that the CEO ensure that the shire identify all minor plant and equipment that has a value of less than \$5,000 which it considers could be classified as portable and attractive and include the items in a portable and attractive register. The Shire should then on a regular basis monitor to ensure these items do not go missing and this can be done via an annual stocktake. I would suggest that the portable and attractive register should detail model and serial numbers if possible and their location including if laptops are issued to staff the name of the staff that have the laptops.

### **Management Comments**

Policy manual will be updated with the recommendations and annual stocktakes will be undertaken.

Portable and attractive items will be identified and subject to an annual stocktake.

## **4. Budgeting**

I noted that formal monthly actual versus budget reports are not provided to various operational managers in order for them to provide comment re major actual versus budget variances. Further, there is no policy relating what constitutes a major variance.

I recommend that the CEO give consideration to formalising this process and ensuring that all major variances are between approved budget and actual expenditure is monitored on a monthly basis with comments explaining the variance being documented and signed off by the CFO or the CEO.

I also recommend that the CEO develop a policy as to what would constitute a major variance such as for example 10% or > \$5,000.

### **Management Comments**

The CEO and CFO do routinely investigate variances to budget. Formal processes will be instigated.

### **5. General Ledger Controls**

I noted that all journals that are required to be processed in the Shire's general ledger are properly authorised and supported with documentation. However, month end and year end reconciliations to substantiate the balance sheet reported balances is not being performed. These would normally be undertaken on all liability and asset accounts and substantiated with support documentation. These would include but not limited to:

- PAYG payable
- Superannuation payable
- GST payable
- Investment balance
- Council Rates outstanding
- Debtors
- Creditors

I recommend that the CEO give consideration to ensuring that at least year end reconciliations to substantiate the asset and liability reported balances from the general ledger be conducted and that this process should be formalised in the Shire's Policy Manual.

### **Management Comments**

Recommendations will be incorporated into the policy manual.

### **6. User logon Access Profiles List**

I noted that the staff user access report which lists users access to the Synergy system is not up to date and currently includes staff who have terminated their employment and also contractors that no longer are contracted with the Shire.

Further, the user access list also has numerous generic positions with access which may need to be reviewed to ensure that they are still required. If no longer required, the generic user access codes should be deleted.

I recommend that the CEO and the CFO investigate current user access with their IT service provider Netlogic Information Technology and ensure that any user access profiles no longer required are suspended or deleted.

Further all generic logons should also be subjected to ongoing review and those no longer required should be deleted. The user access list should be regularly reviewed to ensure only users that require such access should have access. Access for user profiles that have terminated should be deleted on a timely basis.

As a suggestion, the user profiles should be changed from username to position name so that they do not require to be continually changed as staff leave.

## **8. Staff Passwords**

There is currently no requirement for staff to regularly change their passwords. Good governance would suggest that passwords should be changed regularly to avoid possible fraudulent access to users logins.

I recommend that the CFO and the CEO discuss this matter with their external information technology provider and to determine best means of monitoring user password changes or seek other means by which user passwords can be better protected.

## **Management Comments**

This will be investigated to determine best practise. Guidance has previously been that generic emails should be avoided with some government departments not allowing logons with generic accounts.

Defunct user profiles have been deleted.

Passwords will now be updated every 3 months (implemented).



## LEGISLATIVE COMPLIANCE

### Legislative Compliance Checklist

The Shire currently uses Moore Australia to undertake their annual statutory Annual Compliance Audit Return (CAR) to gauge its compliance level against legislative requirements and also rely on the compliance calendar to meet specific statutory deadlines. The Shire is now undertaking quarterly checks internally, via the Governance Officer, to gauge compliance and reporting to the Audit Committee. This is a good initiative and will assist in monitoring legislative compliance.

The CEO give consideration to also extending legislative checks by targeting relevant operational managers for their sign off as evidence that legislative compliance is occurring.

### Management Comments

Agreed

## Low Risk Issues

### AUDIT AND RISK COMMITTEE

The Shire currently has an audit committee which meets regularly. Good practice would suggest that, where possible, the audit and risk committee should have at least one of its members from outside of the council (external member) who may have finance and/or risk management knowledge and experience. The external member can then provide the committee with additional expertise to enable the audit and risk committee to meet its legislative obligations.

I recommend that the Audit and Risk Committee should give consideration to including, where appropriate, an external member(s) to add additional expertise in finance and risk related matters to the Committee.

### Management Comments

This will be raised with the Audit and Risk Committee at its next meeting.

## Regulation 17 Review

## Shire of Menzies

## Appendix A – Risk Criteria Matrix

The following risk criteria were used to assess level of risk on findings included in the Review Report.

### Risk Assessment Matrix

#### Likelihood of Risk:

Rating	Description	Frequency
1	<b>Rare</b> – May occur, only in exceptional circumstances	< once in 15 years
2	<b>Unlikely</b> – Could occur at some time	At least once in 10 years
3	<b>Possible</b> – Should occur at some time	At least once in 3 years
4	<b>Likely</b> – Will probably occur in most circumstances	At least once per year
5	<b>Almost Certain</b> – Expected to occur in most circumstances	> once per year

#### Consequence of Risk:

Description	Health	Financial Loss	Operation	Compliance	Reputation	Project
1. Insignificant	No injuries or illness	<\$50,000	Little Impact	Minor breach of policy, or process requiring approval or variance	Unsubstantiated, low impact, low profile or no news item.	Small variation to cost, timeliness, scope or quality of objectives and required outcomes.
2. Minor	First Aid treatment	\$50,000 to \$250,000	Inconvenient Delays	Breach of policy, process or legislation requiring attention of minimal damage control	Substantiated, low impact, low news profile.	5-10% increase in time or cost or variation to scope objective requiring approval
3. Moderate	Medical treatment required	\$250,000 to \$1 million	Significant delays to major deliverables	Breach requiring internal investigation, treatment or moderate damage control	Substantiated, public embarrassment, moderate impact, moderate news profile.	10-20% increase in time or cost or variation to scope objective requiring Senior Management approval
4. Significant	Death or extensive injuries	\$1 million to \$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in tangible loss and damage to reputation	Substantiated, public embarrassment, moderate impact, high news profile and 3 <sup>rd</sup> party actions.	20-50% increase in time or cost or significant variation to scope objective requiring restructure of project and Senior Management or Council approval
5. Severe	Multiple deaths or severe permanent disabilities	>\$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in significant tangible loss and damage to reputation	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, 3 <sup>rd</sup> party actions.	>50% increase in time or cost or inability to meet project objectives requiring the project to be abandoned or redeveloped

#### Risk Exposure:

Risk = Likelihood x Consequence

Score	Level of Risk	Score	Level of Risk	Score	Level of Risk
1 - 8	<b>Low</b>	9 - 19	<b>Medium</b>	20 - 25	<b>High</b>



AUDIT & ASSURANCE SERVICES

Liability limited by a scheme approved under Professional Standards Legislation

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29 October 2021

Brian Joiner  
Chief Executive Officer  
Shire of Menzies  
124 Shenton Street  
Menzies WA 6436

**REG 5(2)(c) – FINANCIAL MANAGEMENT REVIEW**

Dear Brian

Please find attached my final financial management review report for the Shire of Menzies which now incorporates your management comments.

I would like to thank you and your staff for the positive cooperation provided to me during my visit and for the information that was provided to me during the conduct of this review.

Yours sincerely

Santo Casilli FCPA MIIA (Aust.)  
Director

**Avant Edge Consulting**

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Mobile: 0409 104 929 - Phone: 6118 2100; Email: [scasilli@avantedgeconsulting.com.au](mailto:scasilli@avantedgeconsulting.com.au);  
Web: [www.avantedgeconsulting.com.au](http://www.avantedgeconsulting.com.au)

## Shire of Menzies

### Regulation 5 (2) (c) – Financial Management Review

29 October 2021

Final Review Report

(Review in Confidence)

**Avant Edge Consulting**  
**Certified Practising Accountant**

Liability limited by a scheme approved under Professional Standards Legislation

## Table of Contents

Financial Management Review Summary and Conclusion .....	4
INTRODUCTION .....	4
CEO's RESPONSIBILITY FOR THE REVIEW REPORT .....	4
RESPONSIBILITY FOR THE REVIEW .....	4
REVIEW LIMITATIONS .....	4
SCOPE AND METHODOLOGY .....	5
WORK PROGRAM .....	5
REVIEW CONCLUSION .....	6
Executive Management Detailed Observations .....	7
Medium Risk Rated Issues .....	7
Low Risk Rated Issues .....	11
Observations (No Recommendations Made) .....	13
Appendix A – Risk Criteria .....	14
Appendix B – Confidentiality and Conflict of Interest Declaration Form .....	15

## Financial Management Review Summary and Conclusion

### INTRODUCTION

Avant Edge Consulting was engaged to undertake a financial management review of the Shire of Menzies's (the Shire) financial management systems and procedures as required to be undertaken at least once every 3 years as per the Regulation (5)(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

I conducted my review in accordance with Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* which provides a limited assurance regarding the appropriateness and effectiveness of the Shire's management controls over its financial management systems and processes.

This report outlines the work undertaken as part of my review and also includes my findings and proposed recommendations as identified as a result of the review.

The Shire of Menzies uses Synergy as its accounting system.

### CEO's RESPONSIBILITY FOR THE REVIEW REPORT

As per Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, the Chief Executive Officer (CEO) is required to undertake a financial management review, at least once every 3 financial years.

The final review report with the CEO comments is to be presented at the Audit and Risk Committee.

### RESPONSIBILITY FOR THE REVIEW

My responsibility was to conduct the Financial Management Review in accordance with the Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* and to report to the CEO the review findings and proposed recommendations for process improvement.

My review assessed information in relation to the period 1 July 2020 to 31 August 2021.

I wish to confirm that I am fully independent of the Shire of Menzies and of its operations regarding this review.

### REVIEW LIMITATIONS

The matters raised in this final review report are only those which came to my attention during the course of performing the financial management review and may not necessarily be a comprehensive statement of all the possible control weaknesses and / or process improvement options that may be made in relation to the Shire's financial management systems and procedures.

As part of my review, I have not assessed and examined every financial process and procedure and as such have limited my assessment and evaluations only to those areas where I considered may be of higher risk to the Shire regarding its Financial Management process. As such I did not examine every activity and procedure that may exist at the Shire and therefore only provide limited assurance to the Shire.

My review, which was conducted in accordance with Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* was not an audit, and as per ASAE 3000 I can only provide assurance based solely on my assessment of the information which was provided to me by the Shire during the conduct of this review.

This review report is to be used solely for the purpose of reporting to satisfy the requirements of *Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996* and should not be used for any other purpose or be distributed, other than to the Shire of Menzies.

### SCOPE AND METHODOLOGY

My review was conducted in accordance with ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information*.

The review undertook the following approach:

- Information was sought from the Shire and was reviewed prior to my visit from my Perth office.
- Discussions were held with relevant staff to understand the financial processes and the management controls currently in place.
- I assessed the adequacy of key management controls currently in place over key financial management systems and procedures in line with the work program and based on information that was provided to me during the review period.
- I discussed any findings and possible recommendations with the CEO and the CFO.
- Issued draft review report for management comment prior to releasing final report.

### WORK PROGRAM

My review incorporated the following key financial management areas as required under Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*:

- Procurement (formal quotations and tender process)
- Contract Management
- Accounts Payable
- Cash Collection and Handling
- Payroll
- General Ledger Application Controls (journal posting, balance sheet reconciliations)
- Council Rates, Fees and Charges, including Debt Management
- Investment Management
- Asset Management (excluding infrastructure assets)
- Budget process

No other financial management systems and procedures were subject to review.



## REVIEW CONCLUSION

Based on my review (which was not an audit) of the management controls and processes that exist at the Shire, in regards to the above key financial management system areas, nothing came to my attention that would indicate any **high risk** management control matters that would require immediate attention by the Shire.

Based on the matters raised in the body of this review report under Executive Management Detailed Findings, I can conclude that the financial management systems in place within the Shire, although considered to be satisfactory, can be further improved and a number of recommendations have been included in this review report for CEO consideration. Management comments regarding the recommendations made have been incorporated within this final review report.

The matters raised in this review report were assessed as Medium and low risk to the Shire. For these identified matters I have recommended that the Shire should consider exploring the recommended process improvement options which have been incorporated within the body of this review report.

As part of this review report, I have reported the findings under 3 separate sections:

- Medium risk rated issues (immediate action recommended)
- Low risk rated issues (management consideration recommended)
- Observation issues (no management action required but may be considered)

Each finding has a recommended action except for those issues reported as "Observations".

I believe that the Shire's implementation of the suggested and recommended process improvements will strengthen the existing financial management controls that are currently in place and will provide greater overall governance within the Shire's financial operations.

## Executive Management Detailed Observations

### Medium Risk Rated Issues

#### 1. Procurement (formal quotations and tender process)

##### 1.1. Monitoring compliance with RFQ and RFT procurement policy and Regulations.

The Shire has recently revised and updated its procurement policies in line with Part 4 (Provision of Goods and Services) of the Local Government (Functions and General) Regulations 1996. The policies now more accurately reflect the requirements of the Regulations.

My review noted that procurements are being managed by means of ensuring that purchase orders are being raised, adequate levels of quotations are being obtained and that procurements are being approved as per the Shire's adopted Delegations Register.

We noted the following practices that can be improved:

- At present, the Shire's procurement process is monitored and controlled via the CEO and CFO to ensure procurement processes are undertaken in accordance with Shire policy and also more importantly in accordance the Local Government Act and associated Regulations. I believe that all procurement activity should be reviewed on an ongoing basis to ensure continued compliance is being achieved with the Local Government Act and Regulations and also, more importantly, that the Shire continues to obtain best value for money from its procurement activities.

I recommend that the Shire consider obtaining a "**Supplier > \$50,000**" report from Synergy. This report should be reviewed possibly on a quarterly basis and should list all suppliers who have had over \$50,000 paid to them over say the last 12-18 months. These should be investigated to determine whether the payments relate to the same type of work and are continuous in nature and not a once off job. Where the type of work is similar and continuous in nature, the Shire should be considering whether best value for money can be achieved via proceeding to an RFQ or an RFT process for such goods and services. This would assist the Shire to comply with Sections 11 and 12 of the Local Government (Functions and General) Regulations 1996. I understand that due to the remoteness of the Shire, obtaining supplier services can be difficult. However, this can be taken into consideration when undertaking ongoing monitoring of similar and continuous procurements

- The process for formally documenting tender evaluations process on contracts awarded above \$250,000 was not evident in the Shire's revised purchasing policy. We understand that the Shire, in most instances, seeks quotations from suppliers that are on the WALGA contract and as such a public tender process is **not** required. However, where formal quotations are sought from more than one supplier on the WALGA contract or any other existing Common Use Arrangements (CUA's) or from a formal public tender process that is sought outside of a Common Use Contract being either through WALGA, Commonwealth or State Government, then all quotations received should at least be formally assessed, preferably via a panel of

assessors, to determine best value for money and such decisions are to be formally documented, decisions to award justified and then formally approved.

I recommend that the Shire's procurement policy clearly document the process of establishing an evaluation panel to evaluate tender and formal quote submissions including the need for all evaluation panel members to sign a conflict of interest declaration form prior to assessing tender submissions. There should be at least 2 evaluation panel members (preferably 3) one of which we recommend should be external to the Shire. **Refer Attachment B for a copy of a standard "Conflict of Interest" declaration form.**

The evaluation panel should establish a standard process of measuring value for money (scoring matrix) and assessing suppliers based on qualitative requirements as stated in the RFQ or RFT document. All evaluation panel members should sign off on the recommendation to award services to a particular supplier.

I also recommend that the Shire ensure that all documentation that relates to a public tender or formal quotation is clearly maintained and held in a central filing system for easy access so as to easily identify the process followed for each formal quotation or public tender process from the point approval is given to proceed with a formal quotation or public tender through to final approval to awarding a contract.

- It appears that the Shire's Tender Register only has tender information from 1 July 2019 and does not incorporate tenders that were awarded prior to 1 July 2019 and that are still in existence and progressing. I noted that 2 RFT's which were awarded prior to 1 July 2019 and works are still progressing for NGE Earthmoving and Nullarbor Transport were not included in the Tender Register. I understand that the Shire did not have a Tender Register previously and this was reported as part of the last Financial Management Review.

I recommend that the Shire ensure that its Tender Register is up to date, includes all previous awarded tender information on tenders that are still progressing. I would also suggest that where the tender allows for contract extension options and such options are exercised that this information should also be included in the tender register.

## 1.2. Monitoring Contracts.

In the absence of formal contract management policies and procedures it was not clear as to who was responsible for and how such responsibility was to be initiated for monitoring of works under existing supplier contracts and also in regards to awarding and approving contract extensions and contract over payments.

We noted the following practices that can be improved:

- The Shire does not at present have a Contract Management Policy and guidelines which would govern how the Shire should manage its existing procurement contracts. The policy and guidelines should include at least the following:
  - Processing contract variations for those contracts less than tender threshold and above tender threshold.
  - Contract variation, extension and renewal process and approvals.

- Monitoring contract overspends and approval process.
- Supplier post contract performance assessments.

I recommend that comprehensive guidelines / protocols be developed for the above processes so that it can be applied consistently by the relevant appointed contract manager(s).

I also recommend that the CEO establish a process by which all contract management process documentation is maintained and stored in a central location that is easily accessible as evidence that contracts are being managed and signed off by the CEO, appointed contract manager or the Works Manager prior to contract ending.

- I also noted that supplier performance assessments may also not be formally undertaken and documented once a procurement contract has ended. The advantage in undertaking supplier performance assessments is to be able to identify any unsatisfactory supplier performances which can be used to assess the supplier when that supplier next submits a quote for works for the Shire. This could avoid ongoing overcharging or under performance which would be impacting on value for money. Formal documentation stating the results of supplier assessments could not be found in the Shire's record system.

I recommend that the Shire ensure that a supplier performance appraisal process is implemented and undertaken at the end of each contract (contracts awarded under an RFQ or RFT only) in order to assess whether the supplier has performed satisfactorily to be used again by the Shire. The assessment should be documented, signed off by the appointed contract manager or the CEO or Works Manager and stored together with the contract management documentation.

### Management Comments

The Shire's procurement policy is currently under review and the recommendations will be incorporated into the review for presentation at November OCM.

WALGA contracts have not been used for procurement over \$250,000 by the current CEO. This is not a practise that the Shire wishes to follow with full tenders being used over \$250,000 to maximise the coverage of quotes. The new procurement policy will state that WALGA preferred supply will only be used by the Shire up to \$250,000.

The recommendation to use an independent evaluator on all tender panels is not agreed. It is agreed that it would be prudent to use an external person on more complex tenders. All tenders in 2021 have had some form of external evaluation.

The 'conflict of interest' form is being incorporated into the procurement policy.

A lot of work has occurred on the tender register and the comments are noted and will be actioned.

A contract management policy will be developed taking into consideration the points raised.

Supplier performance assessments are not being conducted, as noted, and staff are not aware of this occurring at other small Shires. The lack of suppliers can make this

a double edge sword. Staff will look for examples from other Shires that may be tailored for the Shire of Menzies.

## **2. Accounts Payable (Segregation of Duties)**

At present the Finance and Rates Officer and the Senior Administration Governance/Finance Officer have access in Synergy to create and amend supplier details, create a purchase order and then also have the responsibility for matching supplier invoices to approved purchase orders for payment. As all approval processes in Synergy are manual related (Synergy does not have online approval process feature) and also that Synergy does not have the ability to further restrict user access to lower levels in order to split access to different functions, this creates a potential control weakness issue in which administration staff can create fictitious suppliers in synergy, create and input fictitious supplier invoices and also create a purchase order to match the supplier invoice without possible detection.

I understand that the Shire has implemented EFT SURE which is an independent checking function which advises that new supplier's details and also their bank account details can be confirmed before the supplier is created as a new supplier in Synergy. Further, all invoice payments that are batched for a payment run are required to be manually checked and authorised by the CFO prior to approving the payment run. Although these are satisfactory control mechanisms, I would suggest that additional control measures should be considered.

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### **Management Comments**

A daily exception report will be trialled as discussed above. Daily reports may be too much for a small Shire and it is possible that weekly exception report would be more appropriate. Some of the comments have been superseded with approvals being further limited.

## Low Risk Rated Issues

### 3. Asset Management (asset stocktakes)

#### 3.1 Depreciable Assets

I noted that the Shire does not at present undertake a stocktake of all its major plant and equipment (depreciable equipment over \$5,000) to ensure that the plant and equipment still exists and/or that it is not impaired. Where the plant and equipment showing on the asset register no longer exists or is impaired then the asset register should be amended.

Further, the Shire's Policy Manual does not adequately make provision for annual stocktakes of its plant and equipment and also does not clearly state what the Shire's policy is regarding plant and equipment and other infrastructure asset useful lives for depreciation purposes.

I recommend that the CEO give consideration updating the Policy Manual to include the need to undertake at least annual stocktakes of all depreciable plant and equipment assets and to also establish the Shire's depreciation rates for plant and equipment and major infrastructure assets.

#### 3.2 Portable and Attractive Assets

The Financial Management Regulations require the CEO to take steps to prevent theft or loss of Shire assets and regarding the Shires portable and attractive assets.

I was unable to sight any evidence that the Shire has a portable and attractive register listing all plant and equipment including computer equipment that is valued under \$5,000 which is normally expensed. The need to maintain a portable and attractive register is to enable the Shire to maintain control over pieces of equipment that may very easily go missing requiring replacement by the Shire.

I recommend that the CEO ensure that the shire identify all minor plant and equipment that has a value of less than \$5,000 which it considers could be classified as portable and attractive and include the items in a portable and attractive register. The Shire should then on a regular basis monitor to ensure these items do not go missing and this can be done via an annual stocktake. I would suggest that the portable and attractive register should detail model and serial numbers if possible and their location including if laptops are issued to staff the name of the staff that have the laptops.

### 4. Budgeting

I noted that formal monthly actual versus budget reports are not provided to various operational managers in order for them to provide comment re major actual versus budget variances. Further, there is no policy relating what constitutes a major variance.

I recommend that the CEO give consideration to formalising this process and ensuring that all major variances are between approved budget and actual expenditure is monitored on a

monthly basis with comments explaining the variance being documented and signed off by the CFO or the CEO.

I also recommend that the CEO develop a policy as to what would constitute a major variance such as for example 10% or > \$5,000.

### **5. General Ledger Controls**

I noted that all journals that are required to be processed in the Shire's general ledger are properly authorised and supported with documentation. However, month end and year end reconciliations to substantiate the balance sheet reported balances is not being performed. These would normally be undertaken on all liability and asset accounts and substantiated with support documentation. These would include but not limited to:

- PAYG payable
- Superannuation payable
- GST payable
- Investment balance
- Council Rates outstanding
- Debtors
- Creditors

I recommend that the CEO give consideration to ensuring that at least year end reconciliations to substantiate the asset and liability reported balances from the general ledger be conducted and that this process should be formalised in the Shire's Policy Manual.

### **Management Comments**

Policy manual will be updated with the recommendations and annual stocktakes will be undertaken.

Portable and attractive items will be identified and subject to an annual stocktake.

The CEO and CFO do routinely investigate variances to budget. Formal processes will be instigated.

Recommendations will be incorporated into the policy manual.

## Observations (No Recommendations Made)

### **1. Cash Handling and Security**

The Shire's Administration office does not have a cash register and therefore is unable to receipt payments. However, we noted that cash is sometimes received at the Administration office. As the office does not have a cash register or any formal cash receipting process there is a risk that cash handed over at the Administration office could go missing without detection. A cash register does exist in the Shire run Community Resource Centre which is in a building across the road and all cash handling possibly should be directed to the Community Resource Centre.

### **2. Open Purchase Orders**

It was not clear as to whether the Shire has a policy and procedure in place for monitoring open purchase orders to ensure that at financial year end any purchase orders that are still active and have a remaining balance are checked and if no further work is forthcoming under the purchase order that the purchase order is closed.

I understand that this process is being followed by the Administration staff but is not documented in the Shire's Policy Manual.

### **3. Whistle blower Policy**

I noted that the shire does not have in place a Whistle blower policy. Consideration should be given to adopting such a policy.



## Appendix A – Risk Criteria

The following risk criteria were used to assess level of risk on audit findings included in the Audit Report.

### *Risk Assessment Matrix*

#### *Likelihood of Risk:*

Rating	Description	Frequency
1	<b>Rare</b> – May occur, only in exceptional circumstances	< once in 15 years
2	<b>Unlikely</b> – Could occur at some time	At least once in 10 years
3	<b>Possible</b> – Should occur at some time	At least once in 3 years
4	<b>Likely</b> – Will probably occur in most circumstances	At least once per year
5	<b>Almost Certain</b> – Expected to occur in most circumstances	> once per year

#### *Consequence of Risk:*

Description	Health	Financial Loss	Operation	Compliance	Reputation	Project
1. Insignificant	No injuries or illness	<\$50,000	Little Impact	Minor breach of policy, or process requiring approval or variance	Unsubstantiated, low impact, low profile or no news item.	Small variation to cost, timeliness, scope or quality of objectives and required outcomes.
2. Minor	First Aid treatment	\$50,000 to \$250,000	Inconvenient Delays	Breach of policy, process or legislation requiring attention of minimal damage control	Substantiated, low impact, low news profile.	5-10% increase in time or cost or variation to scope objective requiring approval
3. Moderate	Medical treatment required	\$250,000 to \$1 million	Significant delays to major deliverables	Breach requiring internal investigation, treatment or moderate damage control	Substantiated, public embarrassment, moderate impact, moderate news profile	10-20% increase in time or cost or variation to scope objective requiring Senior Management approval
4. Significant	Death or extensive injuries	\$1 million to \$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in tangible loss and damage to reputation	Substantiated, public embarrassment, moderate impact, high news profile and 3 <sup>rd</sup> party actions.	20-50% increase in time or cost or significant variation to scope objective requiring restructure of project and Senior Management or Council approval
5. Severe	Multiple deaths or severe permanent disabilities	>\$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in significant tangible loss and damage to reputation	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, 3 <sup>rd</sup> party	>50% increase in time or cost or inability to meet project objectives requiring the project to be abandoned or redeveloped

#### *Risk Exposure:*

Risk = Likelihood x Consequence

Score	Level of Risk	Score	Level of Risk	Score	Level of Risk
1 - 8	<b>Low</b>	9 - 19	<b>Medium</b>	20 - 25	<b>High</b>

## Appendix B – Confidentiality and Conflict of Interest Declaration Form

### **DECLARATION OF CONFIDENTIALITY AND INTEREST**

All staff responsible for evaluating supplier tender submissions or supplier formal quotations are required to complete the following declaration of confidentiality and interest **PRIOR** to evaluating the quote submissions.

**RFT /RFQ NO & Title:** \_\_\_\_\_

I \_\_\_\_\_ (Print Name) hereby declare that:

- I have no pecuniary interest in any of the supplier(s) that have submitted a quote/bid for the above RFT/RFQ.
- I have no actual or perceived conflict of interest or impartiality in the supplier(s) that have provided a quote/bid. Should any of the supplier(s) be personally known to me I shall inform the CEO immediately and will not undertake in the evaluation process until approved to do so by the CEO.
- I agree to keep all information relating to the supplier(s) quote/bid confidential and under no circumstances will I disclose such information to persons outside of the evaluation team members.
- I shall keep the results of the evaluation process confidential. No indication of the likely recommendation will be discussed, disclosed or allowed to be disclosed without written approval from the CEO.

**NAME:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

<b>12.1.4</b>	<b>Finance Report - November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM535</b>
<b>DATE OF REPORT</b>	<b>30 November 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. Monthly Financial Reports November 2021 [12.1.4.1 - 23 pages]</li> <li>2. FIS - Financial Information November 2021 [12.1.4.2 - 13 pages]</li> </ol>

#### **SUMMARY:**

Statutory Financial Reports are submitted to Council as a record of financial activity for the year to 30 November 2021.

#### **BACKGROUND:**

The *Local Government (Financial Management) Regulations 1996 r34* requires Local Government entities to prepare each month a Statement of Financial Activity reporting on the sources and application of funds, as set out in the Annual Budget under *Regulation 22(1)(d)*:

- The annual budget estimates;
- Budget estimates to the end of the month to which the statement relates. Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- Any material variations between year to date for income and expenditure and the relevant budget provisions to the end of the relevant reporting period;
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period;
- Include an operating statement;
- Include the net current assets; and
- Any other relevant reporting notes.

#### **COMMENT:**

This report contains annual budget, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual amounts where they are not associated to timing differences, for the purpose of keeping Council informed of the current financial position.

**CONSULTATION:**

Nil.

**STATUTORY AUTHORITY:**

*Local Government Act 1995 section 6.4*

*Local Government (Financial Management) Regulation 1996, r34*

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

As detailed in the Attachment.

**RISK ASSESSMENT:**

Nil.

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council receives the Statement of Financial Activity for the period ending 30 November 2021 as attached and notes any material differences.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**SHIRE OF MENZIES**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 30 November 2021**

**LOCAL GOVERNMENT ACT 1995**

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

**TABLE OF CONTENTS**

Monthly Summary Information	2 - 3
Statement of Financial Activity by Program	4
Statement of Financial Activity By Nature or Type	5
Statement of Capital Acquisitions and Capital Funding	6
Note 1      Significant Accounting Policies	7
Note 2      Explanation of Material Variances	8-9
Note 3      Net Current Funding Position	10
Note 4      Cash and Investments	11
Note 6      Receivables	12
Note 7      Cash Backed Reserves	13
Note 9      Rating Information	14
Note 11      Grants and Contributions	15
Note 13      Details of Capital Acquisitions	16-18

**Shire of Menzies  
Information Summary  
For the Period Ended 30 November 2021**

## Key Information

### Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

### Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 November 2021 of \$4,823,313.

### Items of Significance

The material variance adopted by the Shire of Menzies for the 2020/21 year is plus (+) or minus (-) of 10% for items greater than \$25,000 variance. 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.

Income & Expenditure		Annual Budget	YTD Budget	YTD Actual
Operating Grants, Subsidies and Contributions	50%	\$ 1,646,099	\$ 675,307	\$ 815,215
Non-operating Grants, Subsidies and Contributions	6%	\$ 3,485,806	\$ 1,161,932	\$ 196,190
	<b>20%</b>	<b>\$ 5,131,905</b>	<b>\$ 1,837,239</b>	<b>\$ 1,011,404</b>
Rates Levied	101%	\$ 3,556,470	\$ 3,556,469	\$ 3,577,399
Materials & Contracts	53%	(\$1,506,882)	(\$619,620)	(\$804,135)
Capital Projects				
Infrastructure Assets - Roads	0%	(\$44,000)	(\$18,335)	\$0
Infrastructure Assets - Other	52%	(\$186,078)	(\$117,563)	(\$96,799)

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	30 Nov 2021
Adjusted Net Current Assets	117%	\$ 4,127,959	\$ 4,823,313
Cash and Equivalent - Unrestricted	121%	\$ 3,386,364	\$ 4,087,399
Cash and Equivalent - Restricted	103%	\$ 11,890,080	\$ 12,303,244
Receivables - Rates	90%	\$ 1,143,550	\$ 1,023,716
Receivables - Other	11%	-\$ 235,588	-\$ 24,770
Payables	130%	\$ 214,308	\$ 278,243

% Compares current ytd actuals to prior year actuals at the same time

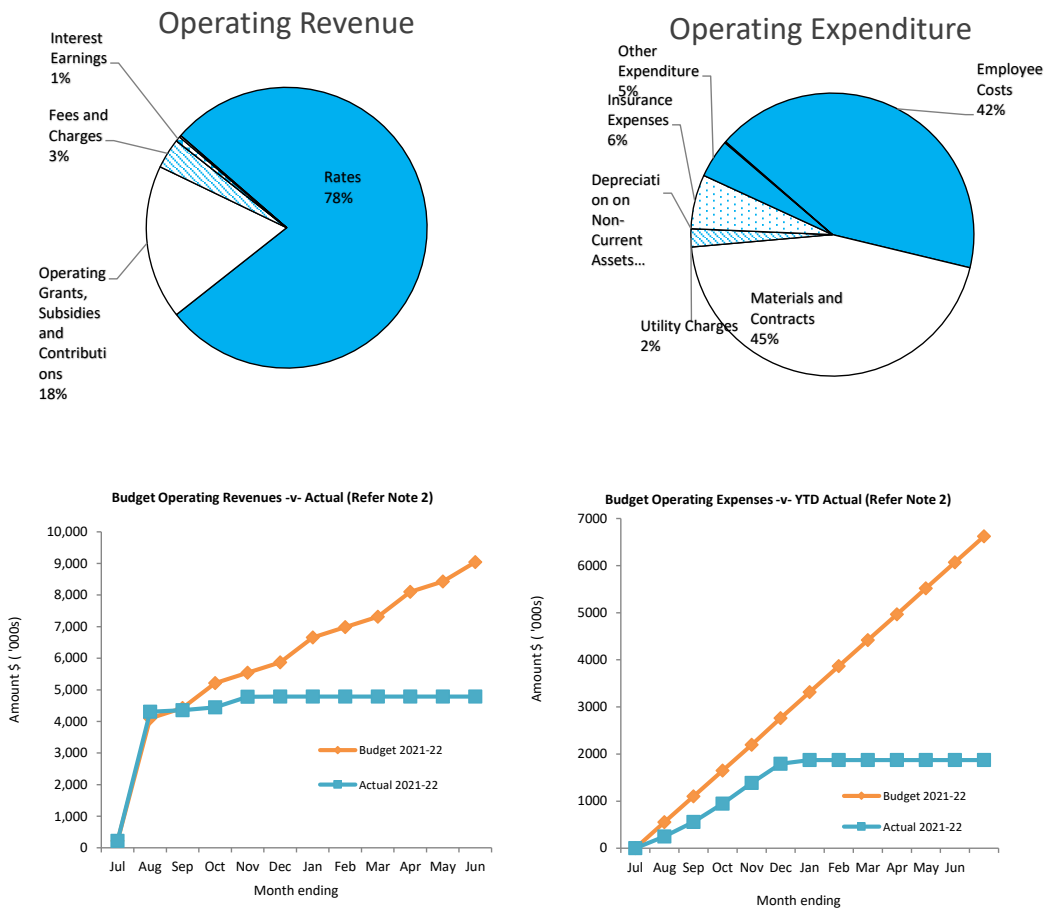
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

## Preparation

Prepared by: Antonio Giometti

Date Prepared: 08 Dec 2021

Shire of Menzies  
Information Summary  
For the Period Ended 30 November 2021



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



**SHIRE OF MENZIES**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 November 2021**

	Note	Amended Annual Budget	YTD Amended Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	3,418,114	3,418,114	3,659,164	241,050	7%	
<b>Revenue from operating activities</b>							
Governance		0	0	63	63		
General Purpose Funding - Rates	9	3,556,470	3,556,469	3,577,399	20,930	1%	
General Purpose Funding - Other		1,498,385	509,397	649,365	139,968	27%	▲
Law, Order and Public Safety		14,650	6,095	8,709	2,614	43%	
Health		300	125	0	(125)	(100%)	
Education and Welfare		0	0	0	0		
Housing		37,880	15,780	15,062	(718)	(5%)	
Community Amenities		25,885	10,780	10,586	(194)	(2%)	
Recreation and Culture		700	280	364	84	30%	
Transport		182,613	180,440	191,819	11,379	6%	
Economic Services		212,150	88,370	127,606	39,236	44%	▲
Other Property and Services		28,435	11,840	6,458	(5,382)	(45%)	
		5,557,468	4,379,576	4,587,431	207,855	5%	
<b>Expenditure from operating activities</b>							
Governance		(1,018,986)	(437,360)	(248,065)	189,295	43%	▲
General Purpose Funding		(412,190)	(171,710)	(31,463)	140,247	82%	▲
Law, Order and Public Safety		(135,188)	(56,280)	(17,402)	38,878	69%	▲
Health		(42,592)	(17,740)	(20,952)	(3,212)	(18%)	
Education and Welfare		0	0	0	0		
Housing		(204,819)	(85,145)	(83,986)	1,159	1%	
Community Amenities		(401,724)	(159,600)	(97,819)	61,781	39%	▲
Recreation and Culture		(854,772)	(355,960)	(135,825)	220,135	62%	▲
Transport		(2,261,383)	(941,220)	(382,764)	558,456	59%	▲
Economic Services		(1,289,610)	(537,085)	(173,885)	363,200	68%	▲
Other Property and Services		(3,069)	(1,105)	(601,578)	(600,473)	(54341%)	▼
		(6,624,332)	(2,763,205)	(1,793,738)	969,467	35%	▲
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,032,027	846,615	0	(846,615)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	2,140	890	2,335	1,445	162%	
Adjust Provisions and Accruals			0	0	0		
<b>Amount attributable to operating activities</b>		<b>967,303</b>	<b>2,463,876</b>	<b>2,796,027</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	3,485,806	1,161,932	196,190	(965,743)	(83%)	▼
Proceeds from Disposal of Assets	8	25,000	25,000	14,865	(10,135)	(41%)	
Land and Buildings	13	(5,116,900)	(2,131,960)	(364,424)	1,767,536	83%	▲
Plant and Equipment	13	(300,000)	(81,410)	(4,192)	77,218	95%	▲
Infrastructure Assets - Roads	13	(5,590,189)	(2,329,225)	(1,296,834)	1,032,391	44%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	(44,000)	(18,335)	0	18,335	100%	
Infrastructure Assets - Parks and Ovals	13	(186,078)	(117,563)	(96,799)	20,764	18%	
Infrastructure Assets - Airports	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(1,930,000)	(804,130)	(80,683)	723,447	90%	▲
<b>Amount attributable to investing activities</b>		<b>(9,656,361)</b>	<b>(4,295,691)</b>	<b>(1,631,877)</b>	2,663,814	62%	▲
<b>Financing Activities</b>							
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	5,835,821	2,431,565	0	(2,431,565)	(100%)	▼
Transfer from Restricted Cash		0	0	0	0		
Repayment of Debentures	10	(2,363)	0	0	0		
Transfer to Reserves	7	(610,000)	(254,125)	0	254,125	100%	▲
<b>Amount attributable to financing activities</b>		<b>5,223,458</b>	<b>2,177,440</b>	<b>0</b>	(2,177,440)	100%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(47,486)</b>	<b>3,763,739</b>	<b>4,823,313</b>			

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.

**SHIRE OF MENZIES**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 November 2021**

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note						
<b>Opening Funding Surplus (Deficit)</b>	3	\$ 3,418,114	\$ 3,418,114	\$ 3,659,164	\$ 241,050	7%	
<b>Revenue from operating activities</b>							
Rates	9	3,556,470	3,556,469	3,577,399	20,930	1%	
Operating Grants, Subsidies and Contributions	11	1,646,099	675,307	815,215	139,908	21%	▲
Fees and Charges		207,265	86,310	159,679	73,369	85%	▲
Interest Earnings		112,500	46,870	25,756	(21,114)	(45%)	
Other Revenue		35,135	14,620	9,382	(5,238)	(36%)	
Profit on Disposal of Assets	8	0	0	0	0		
		5,557,469	4,379,576	4,587,431	207,855	5%	
<b>Expenditure from operating activities</b>							
Employee Costs		(2,442,899)	(1,017,555)	(760,174)	257,381	25%	▲
Materials and Contracts		(1,506,882)	(619,620)	(804,135)	(184,515)	(30%)	▼
Utility Charges		(88,150)	(36,640)	(37,108)	(468)	(1%)	
Depreciation on Non-Current Assets		(2,032,027)	(846,615)	0	846,615	100%	▲
Insurance Expenses		(135,382)	(56,285)	(111,156)	(54,871)	(97%)	▼
Other Expenditure		(414,601)	(185,555)	(78,830)	106,725	58%	▲
Loss on Disposal of Assets	8	(2,140)	(890)	(2,335)			
		(6,622,080)	(2,763,160)	(1,793,738)	969,422	35%	▲
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,032,027	846,615	0	(846,615)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	2,140	890	2,335	1,445	162%	
Adjust Provisions and Accruals		0		0	0		
<b>Amount attributable to operating activities</b>		<b>969,556</b>	<b>2,463,921</b>	<b>2,796,027</b>	<b>332,106</b>		
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	3,485,806	1,161,932	196,190	(965,743)	(83%)	▼
Proceeds from Disposal of Assets	8	25,000	25,000	14,865	(10,135)	(41%)	
Land and Buildings	13	(5,116,900)	(2,131,960)	(364,424)	1,767,536	(83%)	
Plant and Equipment	13	(300,000)	(81,410)	(4,192)	77,218	(95%)	
Infrastructure Assets - Roads	13	(5,590,189)	(2,329,225)	(1,296,834)	1,032,391	(44%)	
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	(44,000)	(18,335)	0	18,335	(100%)	
Infrastructure Assets - Parks and Ovals	13	(186,078)	(117,563)	(96,799)	20,764	(18%)	
Infrastructure Assets - Airports	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(1,930,000)	(804,130)	(80,683)	723,447	(90%)	
<b>Amount attributable to investing activities</b>		<b>(9,656,361)</b>	<b>(4,295,691)</b>	<b>(1,631,877)</b>	<b>2,663,814</b>	<b>62%</b>	
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Advances to Community Groups		0	0	0			
Transfer from Reserves	7	5,835,821	2,431,565	0	(2,431,565)	(100%)	▼
Repayment of Debentures	10	(2,363)	0	0	0		
Transfer to Reserves	7	(610,000)	(254,125)	0	254,125	100%	▲
<b>Amount attributable to financing activities</b>		<b>5,223,458</b>	<b>2,177,440</b>	<b>0</b>	<b>(2,177,440)</b>	<b>100%</b>	
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(45,233)</b>	<b>3,763,784</b>	<b>4,823,313</b>			

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.

**SHIRE OF MENZIES**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 30 November 2021**

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Budget YTD Budget (d)	Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	364,424	0	2,131,960	5,116,900	364,424	(1,767,536)
Plant and Equipment	13	4,192	0	81,410	300,000	4,192	(77,218)
Infrastructure Assets - Roads	13	1,296,834	0	2,329,225	5,590,189	1,296,834	(1,032,391)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	0	18,335	44,000	0	(18,335)
Infrastructure Assets - Parks and Ovals	13	96,799	0	117,563	186,078	96,799	(20,764)
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	80,683	0	804,130	1,930,000	80,683	(723,447)
<b>Capital Expenditure Totals</b>		<b>1,842,932</b>	<b>0</b>	<b>5,482,623</b>	<b>13,167,167</b>	<b>1,842,932</b>	<b>(3,639,691)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				1,161,932	3,485,806	196,190	
Other (Disposals & C/Fwd)				25,000	25,000	14,865	
Council contribution - Cash Backed Reserves							
Building Reserve Accumulation				0	(2,055,725)	0	
Plant Reserve Accumulation				0	(180,000)	0	
Roads Reserve Accumulation				0	(1,290,000)	0	
Main Street Reserve Accumulation				0	0	0	
Staff Amenities Reserve Accumulation				0	(398,160)	0	
Caravan Park Reserve Accumulation				0	(400,000)	0	
Bitumen Reserve Accumulation				0	0	0	
Niagara Dam Reserve Accumulation				0	(1,000,000)	0	
Waste Management Reserve Accumulation				0	0	0	
Former Post Office Reserve Accumulation				0	(410,000)	0	
Council contribution - operations				4,295,691	15,390,246	1,631,877	
<b>Capital Funding Total</b>				<b>5,482,623</b>	<b>13,167,167</b>	<b>1,842,932</b>	

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 1: Significant Accounting Policies**

The Shire of Menzies adopts its significant accounting policies at the time of adopting its annual budget. Significant accounting policies are set in relation to the following:

- a) Basis of preparation
- b) Prior year actual balances
- c) Rounding off figures
- d) Comparative figures
- e) Budget comparative figures
- f) Forecast fair value adjustments
- g) Rates, grants, donations & other contributions
- h) Goods and services tax (GST)
- i) Superannuation
- j) Cash and cash equivalents
- k) Trade and other payables
- l) Inventories
- m) Fixed assets
- n) Fair value of assets and liabilities
- o) Financial instruments
- p) Impairment of assets
- q) Trade and other payables
- r) Employee benefits
- s) Borrowing costs
- t) Provisions
- u) Leases
- v) Investments in associates
- x) Interests in joint arrangements
- y) Current and non-current classification

There have been no changes to the Shire of Menzies significant accounting policies since adopting the 2021/22 Annual Budget.

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**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 2021/22 year is plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

Year to date (YTD) Budgets have not been amended during the Budget Review process therefore Timing issues will occur.

Reporting Program	YTD Budget	YTD Actual	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>			\$	%			
Governance	0	63	63		▲		
General Purpose Funding- Rates	3,556,469	3,577,399	20,930	1%	▲		
General Purpose Funding- Other	509,397	649,365	139,968	27%	▲		
Law, Order and Public Safety	6,095	8,709	2,614	43%	▲		
Health	125	0	(125)	(100%)	▲		
Education and Welfare	0	0	0		▲		
Housing	15,780	15,062	(718)	(5%)	▲		
Community Amenities	10,780	10,586	(194)	(2%)	▲		
Recreation and Culture	280	364	84	30%	▲		
Transport	180,440	191,819	11,379	6%	▲		
Economic Services	88,370	127,606	39,236	44%	▲		
Other Property and Services	11,840	6,458	(5,382)	(45%)	▲		
<b>Operating Expense</b>							
Governance	(437,360)	(248,065)	189,295	43%	▲		
General Purpose Funding	(171,710)	(31,463)	140,247	82%	▲		
Law, Order and Public Safety	(56,280)	(17,402)	38,878	69%	▲		
Health	(17,740)	(20,952)	(3,212)	(18%)	▲		
Education and Welfare	0	0	0		▲		
Housing	(85,145)	(83,986)	1,159	1%	▲		
Community Amenities	(159,600)	(97,819)	61,781	39%	▲		
Recreation and Culture	(355,960)	(135,825)	220,135	62%	▲		
Transport	(941,220)	(382,764)	558,456	59%	▲		
Economic Services	(537,085)	(173,885)	363,200	68%	▲		
Other Property and Services	(1,105)	(601,578)	(600,473)	(54341%)	▲		
<b>Capital Revenues</b>							

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**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 2021/22 year is plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

Year to date (YTD) Budgets have not been amended during the Budget Review process therefore Timing issues will occur.

Reporting Program	YTD Budget	YTD Actual	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Grants, Subsidies and Contributions	1,161,932	196,190	(965,743)	(83%)	▲		
Proceeds from Disposal of Assets	25,000	14,865	(10,135)	(41%)	▲		
<b>Capital Expenses</b>							
Land and Buildings	(2,131,960)	(364,424)	1,767,536	83%	▲		
Plant and Equipment	(81,410)	(4,192)	77,218	95%	▲		
Infrastructure Assets - Roads	(2,329,225)	(1,296,834)	1,032,391	44%	▲		
Infrastructure Assets - Drainage	0	0	0		▲		
Infrastructure Assets - Bridges	0	0	0		▲		
Infrastructure Assets - Footpaths	(18,335)	0	18,335	100%	▲		
Infrastructure Assets - Parks and Ovals	(117,563)	(96,799)	20,764	18%	▲		
Infrastructure Assets - Airports	0	0	0		▲		
Infrastructure Assets - Sewerage	0	0	0		▲		
Infrastructure Assets - Other	(804,130)	(80,683)	723,447	90%	▲		
<b>Financing</b>							
Transfer from Reserves	-	-	2,431,565	(100%)	▲		

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		<b>Last Years Closing</b>	<b>This Time Last Year</b>	<b>Current</b>
	<b>Note</b>	<b>30 June 2021</b>	<b>30 Nov 2020</b>	<b>30 Nov 2021</b>
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	3,535,226	3,386,364	4,087,399
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	12,303,244	11,890,080	12,303,244
Receivables - Rates	6	663,136	1,143,550	1,023,716
Receivables - Other	6	(172,704)	(235,588)	(24,770)
Interest / ATO Receivable/Trust				0
Inventories		15,211	47,940	15,211
		16,344,113	16,232,346	17,404,800
<b>Less: Current Liabilities</b>				
Payables		(381,705)	(214,308)	(278,243)
Provisions Leases		(2,363)	(3,985)	(2,363)
Provisions Leave		(192,238)	(197,106)	(192,238)
		(576,307)	(415,399)	(472,844)
Less: Cash Reserves	7	(12,303,244)	(11,890,080)	(12,303,244)
Less: Unspent Grants			0	0
Add: Loan Current		0	0	0
Add: Lease Current		2,363	3,985	2,363
Less: SSL Repayments		0	0	0
Add Back : Component of Leave Liability not Required to be Funded		192,238	197,106	192,238
Adjustment				
<b>Net Current Funding Position</b>		<b>3,659,164</b>	<b>4,127,959</b>	<b>4,823,313</b>

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
<b>(a) Cash Deposits</b>					
Cash At Bank	4,056,938			4,056,938	NAB
Cash At Call - Bank	29,397			29,397	NAB
Municipal Fund Term Deposits	0			0	NAB
Cash at Reserve - Bank		12,303,244		12,303,244	NAB
Reserve Fund Term Deposits		0		0	NAB
Trust Fund Bank			0	0	NAB
Petty Cash Float	1,065			1,065	
<b>Total</b>	<b>4,087,399</b>	<b>12,303,244</b>	<b>0</b>	<b>16,390,643</b>	



**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

#### Note 5: Budget Amendments

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

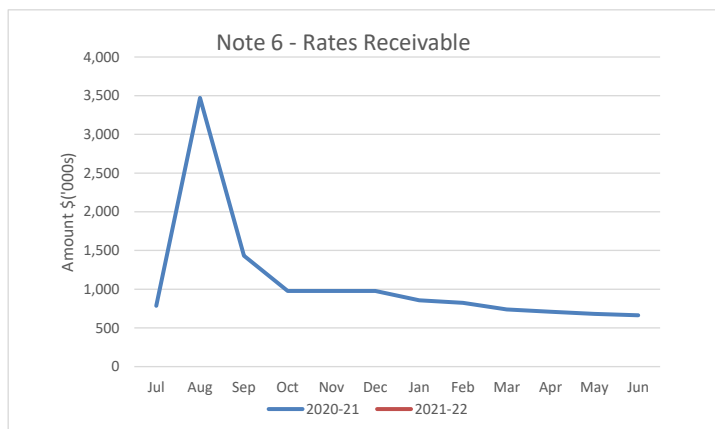
### Current Budget

[illegible]

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

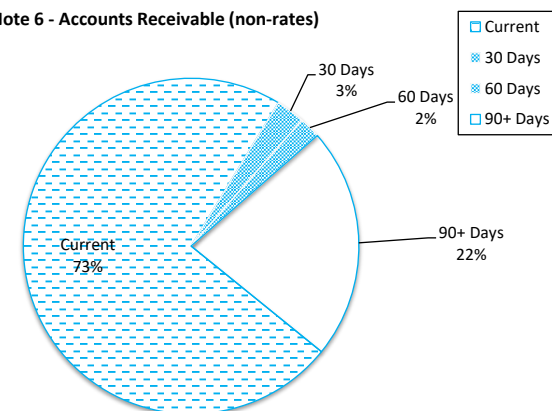
**Note 6: Receivables**

Receivables - Rates Receivable	30 Nov 2021	30 June 2020
	\$	\$
Opening Arrears Previous Years	863,375	794,305
Levied this year	3,606,469	3,476,331
<u>Less Collections to date</u>	<u>3,446,128</u>	<u>3,407,262</u>
Equals Current Outstanding	1,023,716	863,375
<b>Net Rates Collectable</b>	<b>1,023,716</b>	<b>863,375</b>
% Collected	77.10%	79.78%



Receivables - General	Current	30 Days	60 Days	90+ Days	Totals
	\$	\$	\$	\$	\$
Sundry Debtors	14,311	547	405	4,376	19,638
Rates - Pensioner Rebate Claimed/Collected					867
<b>Balance per Trial Balance</b>					
Sundry Debtors					20,505
<b>Total Receivables General Outstanding</b>					<b>20,505</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve - Accumulation	206,067		0.00	502	0	0	0	206,569	206,067
Building Reserve Accumulation	3,462,259		0.00	588,442	0	(2,055,725)	0	1,994,976	3,462,259
Plant Reserve Accumulation	1,922,975		0.00	4,689	0	(180,000)	0	1,747,664	1,922,975
Roads Reserve Accumulation	2,732,648		0.00	6,663	0	(1,290,000)	0	1,449,311	2,732,648
Main Street Reserve Accumulation	141,133		0.00	344	0	0	0	141,477	141,133
Staff Amenities Reserve Accumulation	397,246		0.00	969	0	(398,160)	0	55	397,246
TV Reserve Accumulation	17,976		0.00	44	0	0	0	18,020	17,976
Caravan Park Reserve Accumulation	429,505		0.00	1,047	0	(400,000)	0	30,552	429,505
Bitumen Reserve Accumulation	606,768		0.00	1,480	0	0	0	608,248	606,768
Rates Creditors Reserve Accumulation	51,391		0.00	125	0	0	0	51,516	51,391
Niagara Dam Reserve Accumulation	1,248,675		0.00	3,045	0	(1,000,000)	0	251,720	1,248,675
Water Park Reserve Accumulation	301,266		0.00	735	0	0	0	302,001	301,266
Waste Management Reserve Accumulation	59,802		0.00	146	0	0	0	59,948	59,802
Former Post Office Reserve Accumulation	420,432		0.00	1,025	0	(410,000)	0	11,457	420,432
Commercial Enterprise Reserve - Accumulation	101,698		0.00	248	0	(101,936)	0	10	101,698
Land Purchase Reserve - Accumulation	203,402		0.00	496	0	0	0	203,898	203,402
	<b>12,303,243.64</b>	<b>0</b>	<b>0.00</b>	<b>610,000</b>	<b>0</b>	<b>(5,835,821)</b>	<b>0</b>	<b>7,077,423</b>	<b>12,303,244</b>

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
321	P0160 Komatsu WB93R-5EO Backhoe Loader MN960					27,140	25,000		(2,140)
257	Kookynie Lot 3 (62 Cumberland)	3,000.00	2,592.74		(407)				
280	Kookynie Lot 70 (28 Britannia)	2,000.00	1,728.49		(272)				
288	Kookynie Lot 69 (26 Britannia)	2,000.00	1,728.49		(272)				
284	Kookynie Lot 75 (27 Cumberland)	3,000.00	2,592.74		(407)				
283	Kookynie Lot 74 (29 Cumberland)	3,000.00	2,592.74		(407)				
281	Kookynie Lot 76 (25 Cumberland)	2,200.00	1,901.34		(299)				
279	Kookynie Lot 68 (24 Britannia)	2,000.00	1,728.49		(272)				
		17,200	14,865	0	(2,335)	27,140	25,000	0	(2,140)

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 9: Rating Information**

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Vacant	0.0864	4	20,956				0	215,537	0	0	215,537
GRV - General	0.0862	32	2,500,428				0	1,811	0	0	1,811
<b>Unimproved valuations</b>											
UV - Mining	0.1655	230	15,652,482				0	2,590,486	0	0	2,590,486
UV - Exploration	0.1500	334	3,244,695				0	486,704	0	0	486,704
UV - Prospecting	0.1477	211	510,594				0	75,415			75,415
UV - Pastoral	0.0829	23	826,983				0	56,592	0	0	56,592
UV - Other	0.0829	63	307,900				0	25,525	0	0	25,525
<b>Sub-Totals</b>		<b>897</b>	<b>23,064,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,452,070</b>	<b>0</b>	<b>0</b>	<b>3,452,070</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	<b>\$</b>										
<b>Gross rental valuations</b>											
GRV - Vacant	200.00	198	40,769		0	0	0	39,600	0	0	39,600
GRV - General	200.00	8	5,537		0	0	0	1,600	0	0	1,600
<b>Unimproved valuations</b>											
UV - Mining	200.00	55	41,119		0	0	0	11,000	0	0	11,000
UV - Pastoral	200.00	4	129,365		0	0	0	32,800	0	0	32,800
UV - Other	200.00	1	50,421		0	0	0	18,400	0	0	18,400
UV - Exploration	200.00	164	4,638		0	0	0	800	0	0	800
UV - Prospecting	200.00	92	100		0	0	0	200	0	0	200
							0				0
<b>Sub-Totals</b>		<b>522</b>	<b>271,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,400</b>	<b>0</b>	<b>0</b>	<b>104,400</b>
		<b>1,419</b>	<b>23,335,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,556,470</b>	<b>0</b>	<b>0</b>	<b>3,556,470</b>
Movement in Excess Rates							0				0
Discounts							0				0
<b>Amount from General Rates</b>							<b>0</b>				<b>3,556,470</b>
Write Offs							0				0
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>0</b>				<b>3,556,470</b>

Comments - Rating Information

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars	01 Jul 2019	New Loans Budgeted	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Housing								
	0	0	0	0	0	0	0	0
Economic Services								
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

The Shire of Menzies has no borrowings

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 2021

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue
				\$	\$	\$				\$
<b>General Purpose Funding</b>										
GEN PUR - Financial Assistance Grant - General	WALGGC	Operating	0	890,340	0	296,780	890,340		890,340	365,954
GEN PUR - Financial Assistance Grant - Roads	WALGGC	Operating	0	488,646	0	162,882	488,646		488,646	235,269
GEN PUR - Grant Funding	LRCI	Non-operating	0	0	1,531,180	510,392	1,531,180		1,531,180	0
GEN PUR - Contributions & Donations		Operating	0	0	0	0	0		0	0
GEN PUR - Other Income	Landgate	Operating	0	0	0	0	0		0	0
<b>Governance</b>										
MEMBERS - Reimbursements		Operating	0	0	0	0	0		0	63
<b>Law, Order and Public Safety</b>										
ESL BFB - Operating Grant	Dept. of Fire & Emergency Serv.	Operating	0	6,500	0	2,705	6,500		6,500	0
FIRE - Grants	Dept. of Fire & Emergency Serv.	Operating	0	0	0	0	0		0	2,953
FIRE - Grants	Dept. of Fire & Emergency Serv.	Non-operating	0	0	0	0	0		0	6,190
<b>Community Amenities</b>										
COM AMEN - Grants		Non-operating		0	0	0	0		0	0
<b>Recreation and Culture</b>										
REC - Grants		Non-operating	0	0	0	0	0		0	0
OTH CUL - Grants - Other Culture		Non-operating	0	0	0	0	0		0	0
<b>Transport</b>										
ROADC - Regional Road Group Grants (MRWA)	Main Roads WA	Non-operating	0	0	1,014,000	338,000	1,014,000		1,014,000	0
ROADC - Roads to Recovery Grant	Commonwealth Gvt	Non-operating	0	0	700,626	233,540	700,626		700,626	190,000
ROADC - Other Grants - Roads/Streets	Main Roads WA	Non-operating	0	0	0	0	0		0	0
ROADM - Street Lighting Subsidy		Operating	0	1,713	0	710	1,713		1,713	1,713
ROADM - Direct Road Grant (MRWA)	Main Roads WA	Operating	0	178,900	0	178,900	178,900		178,900	190,034
<b>Economic Services</b>										
TOUR - Grants	Main Roads WA	Non-operating	0	0	0	0	0		0	0
OTH ECON - Community Resource Centre Income		Operating	0	0	0	0	0		0	18
OTH ECON - Community Resource Centre Grant		Operating	0	80,000	0	33,330	80,000		80,000	0
OTH ECON - Grants	Indue, DPIRD	Operating	0	0	0	0	0		0	19,047
<b>Other Property &amp; Services</b>										
ADMIN - Reimbursements	DFES	Operating	0	0	0	0	0		0	165
<b>TOTALS</b>			<b>0</b>	<b>1,646,099</b>	<b>3,485,806</b>	<b>1,837,239</b>	<b>5,131,905</b>	<b>0</b>	<b>5,131,905</b>	<b>1,011,467</b>
<b>SUMMARY</b>										
Operating	Operating Grants, Subsidies and Contributions		0	1,646,099	0	675,307	1,646,099	0	1,646,099	815,215
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,485,806	1,161,932	3,485,806	0	3,485,806	196,190
<b>TOTALS</b>			<b>0</b>	<b>1,646,099</b>	<b>3,485,806</b>	<b>1,837,239</b>	<b>5,131,905</b>	<b>0</b>	<b>5,131,905</b>	<b>1,011,404</b>

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2021**

**Note 12: 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 2019	Amount Received	Amount Paid	Closing Balance 30/11/2021
	\$ 0	\$ 0	\$ 0	\$ 0
	0	0	0	0



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 2021

**Note 13: Capital Acquisitions**

% of  
Completion

tion		YTD Actual			Budget				
		Assets	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
				\$	\$	\$	\$	\$	\$
<div><div></div></div>		Level of completion indicator, please see table at the end of this note for further detail.							
		Buildings							
		Education & Welfare							
0.02	<div><div></div></div>	Arts Centre	BC060	2,727	0	2,727	149,000	62,080	(59,353)
0.00	<div><div></div></div>	Men's Shed	BC060A	0	0	0	200,000	83,330	(83,330)
		Education & Welfare Total		2,727	0	2,727	349,000	145,410	(142,683)
		Housing							
1.00	<div><div></div></div>	MWS House Lot 165 (25) Onslow St - Building (Capital)	BC003	0	0	0	0	0	0
1.00	<div><div></div></div>	New Staff House 2020 - Building (Capital)	BC009	21,345	0	21,345	0	0	21,345
0.03	<div><div></div></div>	New 2x1 Staff House - Building (Capital)	BC010	6,000	0	6,000	238,900	99,535	(93,535)
0.00	<div><div></div></div>	New 2x1 Staff House (21-22)	BC011	0	0	0	520,000	216,660	(216,660)
1.00	<div><div></div></div>	Teachers Unit Lot 1090 (53a) (14a) Walsh St - Building (Capital)	BC015	24	0	24	0	0	24
1.00	<div><div></div></div>	Unit Lot 45 (29a) Shenton (Front) - Building (Capital)	BC017	47	0	47	0	0	47
0.00	<div><div></div></div>	Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	BC020	603	0	603	1,000,000	416,655	(416,052)
		Housing Total		28,019	0	28,019	1,758,900	732,850	(704,831)
		Recreation And Culture							
0.00	<div><div></div></div>	Town Hall (Hall) - Building (Capital)	BC026	0	0	0	110,000	45,830	(45,830)
1.12	<div><div></div></div>	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	BC029	224,764	0	224,764	200,000	83,325	141,439
		Recreation And Culture Total		224,764	0	224,764	310,000	129,155	95,609

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 2021

**Note 13: Capital Acquisitions**

% of  
Completion

		YTD Actual			Budget		
Assets	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
<b>Transport</b>							
0.15	Depot - Building (Capital)	BC037	37,883	0	37,883	250,000	104,160 (66,277)
0.48	Workshop - Chemical Storage	BC037A	24,077	0	24,077	50,000	20,825 3,252
1.00	Depot Office (Capital)	BC037B	756	0	756	0	0 756
	<b>Transport Total</b>		<b>62,715</b>	<b>0</b>	<b>62,715</b>	<b>300,000</b>	<b>124,985 (62,270)</b>
<b>Economic Services</b>							
	Building not specified	BC000	0	0	0	100,000	41,665 (41,665)
	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	BC028	3,996	0	3,996	299,000	124,580 (120,584)
	Church Hall Lot 8 (50) Shenton St - Building (Capital)	BC030	0	0	0	50,000	20,830 (20,830)
	Ex Police Station 8 Wilson (56 Shenton) - Building (Capital)	BC034	635	0	635	0	0 635
	Mercer Street Caravan Park Infrastructure	BC050	41,567	0	41,567	1,800,000	749,990 (708,423)
	<b>Economic Services Total</b>		<b>46,199</b>	<b>0</b>	<b>46,199</b>	<b>2,249,000</b>	<b>937,065 (890,866)</b>
<b>Other Property &amp; Services</b>							
0.00	Town Hall (Admin) - Building (Capital)	BC027	0	0	0	150,000	62,495 (62,495)
	<b>Other Property &amp; Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>62,495 (62,495)</b>
0.07	<b>Buildings Total</b>		<b>364,424</b>	<b>0</b>	<b>364,424</b>	<b>5,116,900</b>	<b>2,131,960 (1,767,536)</b>
<b>Plant &amp; Equipment (inc Furniture)</b>							
<b>Governance</b>							
0.00	Administration Communications Equipment	C0141	0	0	0	10,000	4,165 (4,165)
	<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>4,165 (4,165)</b>
<b>Law Order &amp; Public Safety</b>							
0.02	Tjunjuntjara CCTV	PE113	2,245	0	2,245	110,000	2,245 0
	<b>Law Order &amp; Public Safety Total</b>		<b>2,245</b>	<b>0</b>	<b>2,245</b>	<b>110,000</b>	<b>2,245 0</b>
<b>Transport</b>							
0.00	Backhoe Replacement	PA160	0	0	0	180,000	75,000 (75,000)
1.00	Steel Drum Roller Replacement	PA161	0	0	0	0	0 0
1.00	Banners and Signage	C0128	1,947	0	1,947	0	0 1,947
	<b>Transport Total</b>		<b>1,947</b>	<b>0</b>	<b>1,947</b>	<b>180,000</b>	<b>75,000 (73,053)</b>
0.01	<b>Plant &amp; Equipment Total</b>		<b>4,192</b>	<b>0</b>	<b>4,192</b>	<b>300,000</b>	<b>79,165 (77,218)</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 2021

**Note 13: Capital Acquisitions**


















% of  
Completion

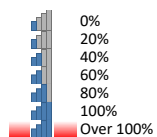
Assets	Job	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
<b>Infrastructure Assets - Roads</b>							
<b>Transport</b>							
0.00	Program Reseal	C1213	0	0	200,000	83,330	(83,330)
0.00	Kookynie Malcom Rd (Capital)	RC038	0	0	300,000	125,000	(125,000)
0.00	Tjuntjunjarra Access Rd (Capital) 20-21	RC049	0	0	231,327	96,385	(96,385)
0.00	Tjuntjunjarra Internal Roads Program (20-21)	RC249	0	0	100,000	41,665	(41,665)
1.00	Menzies North West Road Improvements (RRG 20-21)	RRG007A	510,000	0	510,000	212,500	297,500
1.61	Menzies North West Road Improvements (RRG 21-22)	RRG007B	230,070	0	142,500	59,375	170,695
0.00	Menzies North West Road Improvements (RRG 21-22)	RRG007C	0	0	510,000	212,500	(212,500)
1.00	Evanston Menzies Rd (RRG 20-21)	RRG008	16,688	0	16,688	0	16,688
0.00	Evanston Menzies Road (RRG 21-22)	RRG008A	0	0	300,000	125,000	(125,000)
0.00	Yarri Road (RRG 21-22)	RRG039A	0	0	142,500	59,375	(59,375)
0.00	Tjuntjunjarra Access Rd (RRG)	RRG049	0	0	80,000	33,330	(33,330)
0.17	Menzies North West Rd (R2R)	R2R007	88,347	0	510,628	212,760	(124,413)
0.99	Tjuntjunjarra Access Rd (R2R)	R2R049	87,579	0	88,443	36,850	50,729
0.67	Tjunjtjara Access Road (R2R 20-21)	R2R049A	332,485	0	499,901	208,290	124,195
0.00	Tjunjtjara Access Road (R2R 21-22)	R2R049B	0	0	190,000	79,165	(79,165)
0.00	LRCI Projects Phase 3 - Budgeting Purposes Only	LRC000A	0	0	1,094,890	456,200	(456,200)
0.03	Evanston Road (LRCI 20-21)	LRC008	13,000	0	450,000	187,500	(174,500)
0.00	Tjuntjunjarra Access Road (Indigenous Community Access Rd)	ICA049	0	0	240,000	100,000	(100,000)
1.00	Kookynie Rd - Flood Damage	RFD025	227	0	0	0	227
1.00	Pianto Rd - Flood Damage	RFD036	9,939	0	0	0	9,939
1.00	Mercer St (Capital)	RC053	8,500	0	0	0	8,500
	<b>Transport Total</b>		<b>1,296,834</b>	<b>0</b>	<b>5,590,189</b>	<b>2,329,225</b>	<b>(1,032,391)</b>
0.23	<b>Infrastructure Roads Total</b>		<b>1,296,834</b>	<b>0</b>	<b>5,590,189</b>	<b>2,329,225</b>	<b>(1,032,391)</b>
<b>Footpaths</b>							
<b>Transport</b>							
0.00	Footpath Construction General (Budgeting Only)	FC000	0	0	44,000	18,335	(18,335)
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>44,000</b>	<b>18,335</b>	<b>(18,335)</b>
0.00	<b>Footpaths Total</b>		<b>0</b>	<b>0</b>	<b>44,000</b>	<b>18,335</b>	<b>(18,335)</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 2021

**Note 13: Capital Acquisitions**

% of  
Completion

	Assets	Job	YTD Actual			Budget		
			New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
			\$	\$	\$	\$	\$	\$
	<b>Infrastructure Assets - Parks and Ovals</b>							
	<b>Recreation and Culture</b>							
0.00		Marmion Village Reserve Improvements	PC005	0	0	68,633	68,633	(68,633)
1.00		Marmion Village - Outdoor Exercise Equip	PC005A	0	0	0	0	0
0.00		Drink Fountain in Park	PC036	0	0	10,000	4,165	(4,165)
0.00		Hand Wash at BBQ Area Water Park	PC112	0	0	10,000	4,165	(4,165)
0.99		Tjuntjunjarra Playground	PC113	96,799	0	96,799	97,445	56,199
		<b>Recreation and Culture Total</b>		<b>96,799</b>	<b>0</b>	<b>96,799</b>	<b>186,078</b>	<b>(20,764)</b>
0.52		<b>Infrastructure Parks and Ovals Total</b>		<b>96,799</b>	<b>0</b>	<b>96,799</b>	<b>186,078</b>	<b>(20,764)</b>
	<b>Other Infrastructure</b>							
	<b>Community Amenities</b>							
0.89		Tjuntjunjarra Cemetery Shade	C0104	44,319	0	44,319	50,000	23,489
1.00		Cometvale Cemetery Fence	C0103	36,364	0	36,364	0	36,364
		<b>Community Amenities Total</b>		<b>80,683</b>	<b>0</b>	<b>80,683</b>	<b>50,000</b>	<b>59,853</b>
	<b>Recreation And Culture</b>							
0.00		Marmion Village - Access Road	IO005	0	0	200,000	83,330	(83,330)
0.00		Kookynie Fencing	IO040	0	0	500,000	208,330	(208,330)
0.00		Niagra Dam Capital Works	C0131	0	0	1,000,000	416,655	(416,655)
		<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>1,700,000</b>	<b>708,315</b>	<b>(708,315)</b>
	<b>Transport</b>							
0.00		Bores to Support Road Works	C0123	0	0	50,000	20,830	(20,830)
0.00		Grids Capital	GRIDCAP	0	0	60,000	24,995	(24,995)
0.00		Pilot Activated Lighting - Tjunjuntjara	IO12601	0	0	50,000	20,830	(20,830)
0.00		Town Dam Upgrade	C0121	0	0	20,000	8,330	(8,330)
		<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>180,000</b>	<b>74,985</b>	<b>(74,985)</b>
0.04		<b>Other Infrastructure Total</b>		<b>80,683</b>	<b>0</b>	<b>80,683</b>	<b>1,930,000</b>	<b>(723,447)</b>
0.14		<b>Capital Expenditure Total</b>		<b>1,842,932</b>	<b>0</b>	<b>1,842,932</b>	<b>13,167,167</b>	<b>(3,639,691)</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

# SHIRE OF MENZIES F.I.S FINANCIAL INFORMATION SCHEDULE AS @ 30/11/2021



PURPOSE OF DOCUMENT - The Financial Information Schedule has been developed so that Councillors can have a more detailed breakdown of operating expenses and income. The document should be read in conjunction with the Monthly Financial Report as it is a useful tool in understanding variances to the budget.

SHIRE OF MENZIES

as at 30/11/2021

Page 2 of 13

Printed : at 9:47 AM on 8/12/2021

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>General Purpose Funding</b>					
		<b>Rates</b>					
		<b>Operating Income</b>					
3030120		RATES - Instalment Admin Fee Received	-\$2,290.00	\$0.00	-\$6,550.00	-\$4,260.00	186.03%
3030121		RATES - Account Enquiry Charges	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
3030122		RATES - Reimbursement of Debt Collection Costs	-\$2,080.00	\$0.00	-\$1,330.34	\$749.66	-36.04%
3030130		RATES - Rates Levied - Synergy	-\$3,556,469.00	\$0.00	-\$3,577,398.57	-\$20,929.57	0.59%
3030145		RATES - Penalty Interest Received	-\$27,915.00	\$0.00	-\$17,132.51	\$10,782.49	-38.63%
3030146		RATES - Instalment Interest Received	-\$2,290.00	\$0.00	-\$7,020.20	-\$4,730.20	206.56%
		<b>Operating IncomeTotal</b>	<b>-\$3,591,084.00</b>	<b>\$0.00</b>	<b>-\$3,609,431.62</b>	<b>-\$18,347.62</b>	<b>218.51%</b>
		<b>General Purpose</b>					
		<b>Operating Income</b>					
3030201		GEN PUR - Reimbursements	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
3030210		GEN PUR - Financial Assistance Grant - General	-\$296,780.00	\$0.00	-\$365,954.00	-\$69,174.00	23.31%
3030211		GEN PUR - Financial Assistance Grant - Roads	-\$162,882.00	\$0.00	-\$235,268.50	-\$72,386.50	44.44%
3030214		GEN PUR - Grant Funding	-\$510,392.00	\$0.00	\$0.00	\$510,392.00	-100.00%
3030220		GEN PUR - Charges - Photocopying / Faxing	-\$80.00	\$0.00	\$0.00	\$80.00	-100.00%
3030235		GEN PUR - Other Income	\$0.00	\$0.00	-\$15,982.08	-\$15,982.08	
3030245		GEN PUR - Interest Earned - Reserve Funds	-\$12,500.00	\$0.00	\$0.00	\$12,500.00	-100.00%
3030246		GEN PUR - Interest Earned - Municipal Funds	-\$2,500.00	\$0.00	-\$127.73	\$2,372.27	-94.89%
		<b>Operating IncomeTotal</b>	<b>-\$985,174.00</b>	<b>\$0.00</b>	<b>-\$617,332.31</b>	<b>\$367,841.69</b>	<b>-427.14%</b>
		<b>Rates</b>					
		<b>Operating Expenditure</b>					
2030100		RATES - Employee Costs	\$29,085.00	\$0.00	\$18,905.89	-\$10,179.11	-35.00%
2030104		RATES - Training & Development	\$1,040.00	\$0.00	\$0.00	-\$1,040.00	-100.00%
2030112		RATES - Valuation Expenses	\$4,165.00	\$0.00	\$807.85	-\$3,357.15	-80.60%
2030113		RATES - Title/Company Searches	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
2030114		RATES - Debt Collection Expenses	\$5,415.00	\$0.00	\$635.49	-\$4,779.51	-88.26%
2030115		RATES - Printing and Stationery	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
2030116		RATES - Postage and Freight	\$415.00	\$0.00	\$646.43	\$231.43	55.77%
2030118		RATES - Rates Write Off	\$83,825.00	\$0.00	\$1,024.69	-\$82,800.31	-98.78%
2030119		RATES - Seizure of Land	\$2,080.00	\$0.00	\$422.50	-\$1,657.50	-79.69%
2030152		RATES - Consultants	\$3,645.00	\$0.00	\$8,750.00	\$5,105.00	140.05%
2030199		RATES - Administration Allocated	\$23,830.00	\$0.00	\$0.00	-\$23,830.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$153,745.00</b>	<b>\$0.00</b>	<b>\$31,192.85</b>	<b>-\$122,552.15</b>	<b>-586.51%</b>
		<b>General Purpose</b>					
		<b>Operating Expenditure</b>					
2030211		GEN PUR - Bank Fees & Charges	\$0.00	\$0.00	\$269.76	\$269.76	
2030211		GEN PUR - Bank Fees & Charges	\$2,080.00	\$0.00	\$0.00	-\$2,080.00	-100.00%
2030214		GEN PUR - Rounding	\$0.00	\$0.00	\$0.39	\$0.39	
2030299		GEN PUR - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$17,965.00</b>	<b>\$0.00</b>	<b>\$270.15</b>	<b>-\$17,694.85</b>	<b>-200.00%</b>
		<b>General Purpose Funding Total Income</b>	<b>-\$4,576,258.00</b>	<b>\$0.00</b>	<b>-\$4,226,763.93</b>	<b>\$349,494.07</b>	<b>-208.64%</b>
		<b>General Purpose Funding Total Expenditure</b>	<b>\$171,710.00</b>	<b>\$0.00</b>	<b>\$31,463.00</b>	<b>-\$140,247.00</b>	<b>-786.51%</b>
		<b>Governance</b>					
		<b>Members of Council</b>					
		<b>Operating Income</b>					
3040101		MEMBERS - Reimbursements	\$0.00	\$0.00	-\$62.50	-\$62.50	
		<b>Operating IncomeTotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$62.50</b>	<b>-\$62.50</b>	<b>0.00%</b>
		<b>Members of Council</b>					
		<b>Operating Expenditure</b>					
2040104		MEMBERS - Training & Development	\$0.00	\$0.00	\$709.08	\$709.08	
2040104		MEMBERS - Training & Development	\$18,750.00	\$0.00	\$0.00	-\$18,750.00	-100.00%
2040109		MEMBERS - Members Travel and Accommodation	\$0.00	\$0.00	\$6,620.59	\$6,620.59	
2040109		MEMBERS - Members Travel and Accommodation	\$10,415.00	\$0.00	\$6,384.71	-\$4,030.29	-38.70%
2040111		MEMBERS - Mayors/Presidents Allowance	\$0.00	\$0.00	\$6,621.32	\$6,621.32	
2040111		MEMBERS - Mayors/Presidents Allowance	\$8,275.00	\$0.00	\$0.00	-\$8,275.00	-100.00%
2040112		MEMBERS - Deputy Mayors/Presidents Allowance	\$0.00	\$0.00	\$2,069.20	\$2,069.20	
2040112		MEMBERS - Deputy Mayors/Presidents Allowance	\$2,065.00	\$0.00	\$0.00	-\$2,065.00	-100.00%
2040113		MEMBERS - Members Sitting Fees	\$0.00	\$0.00	\$26,858.42	\$26,858.42	
2040113		MEMBERS - Members Sitting Fees	\$31,610.00	\$0.00	\$3,364.49	-\$28,245.51	-89.36%
2040114		MEMBERS - Communications Allowance	\$0.00	\$0.00	\$2,749.83	\$2,749.83	
2040114		MEMBERS - Communications Allowance	\$3,205.00	\$0.00	\$0.00	-\$3,205.00	-100.00%
2040115		MEMBERS - Printing and Stationery	\$165.00	\$0.00	\$329.00	\$164.00	99.39%
2040116		MEMBERS - Election Expenses	\$9,165.00	\$0.00	\$8,434.30	-\$730.70	-7.97%
2040121		MEMBERS - Information Systems	\$1,250.00	\$0.00	\$676.36	-\$573.64	-45.89%
2040129		MEMBERS - Donations to Community Groups	\$22,000.00	-\$8,000.00	\$6,206.37	-\$15,793.63	-71.79%
2040130		MEMBERS - Insurance Expenses	\$4,255.00	\$0.00	\$1,175.00	-\$3,080.00	-72.39%

SHIRE OF MENZIES  
Printed : at 9:47 AM on 8/12/2021

as at 30/11/2021

Page 3 of 13

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,415.00	\$8,000.00	\$10,723.64	\$5,308.64	98.04%
	2040187	MEMBERS - Other Expenses	\$0.00	\$0.00	\$95.98	\$95.98	
	2040199	MEMBERS - Administration Allocated	\$158,870.00	\$0.00	\$0.00	-\$158,870.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$275,440.00</b>	<b>\$0.00</b>	<b>\$83,018.29</b>	<b>-\$192,421.71</b>	<b>-628.66%</b>
		<b>Other Governance</b>					
		<b>Operating Expenditure</b>					
	2040200	OTH GOV - Employee Costs	\$97,480.00	\$0.00	\$109,556.73	\$12,076.73	12.39%
	2040204	OTH GOV - Training & Development	\$0.00	\$0.00	\$2,290.00	\$2,290.00	
	2040205	OTH GOV - Recruitment	\$0.00	\$0.00	\$3,249.77	\$3,249.77	
	2040206	OTH GOV - Fringe Benefits Fax (FBT)	\$0.00	\$0.00	-\$4,355.00	-\$4,355.00	
	2040208	OTH GOV - Other Employee Expenses	\$0.00	\$0.00	\$250.00	\$250.00	
	2040210	OTH GOV - Motor Vehicle Expenses	\$7,595.00	\$0.00	\$0.00	-\$7,595.00	-100.00%
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$1,665.00	\$0.00	\$1,561.00	-\$104.00	-6.25%
	2040220	OTH GOV - Communication Expenses	\$0.00	\$0.00	\$50.90	\$50.90	
	2040221	OTH GOV - Information Systems	\$1,700.00	\$0.00	\$9,930.00	\$8,230.00	484.12%
	2040240	OTH GOV - Advertising & Promotion	\$250.00	\$0.00	\$0.00	-\$250.00	-100.00%
	2040241	OTH GOV - Subscriptions & Memberships	\$15,645.00	\$0.00	\$15,850.76	\$205.76	1.32%
	2040250	OTH GOV - Consultancy - Statutory	\$4,580.00	\$0.00	\$0.00	-\$4,580.00	-100.00%
	2040251	OTH GOV - Consultancy - Strategic	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2040252	OTH GOV - Other Consultancy	\$2,080.00	\$0.00	\$21,000.00	\$18,920.00	909.62%
	2040285	OTH GOV - Legal Expenses	\$8,330.00	\$0.00	\$5,662.09	-\$2,667.91	-32.03%
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$2,080.00	\$0.00	\$0.00	-\$2,080.00	-100.00%
	2040298	OTH GOV - Staff Housing Allocated	\$4,215.00	\$0.00	\$0.00	-\$4,215.00	-100.00%
	2040299	OTH GOV - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$161,920.00</b>	<b>\$0.00</b>	<b>\$165,046.25</b>	<b>\$3,126.25</b>	<b>669.16%</b>
		<b>Governance Total Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$62.50</b>	<b>-\$62.50</b>	<b>0.00%</b>
		<b>Governance Total Expenditure</b>	<b>\$437,360.00</b>	<b>\$0.00</b>	<b>\$248,064.54</b>	<b>-\$189,295.46</b>	<b>40.50%</b>
		<b>Law, Order &amp; Public Safety</b>					
		<b>Fire Prevention</b>					
		<b>Operating Income</b>					
	3050110	FIRE - Grants	\$0.00	\$0.00	-\$2,953.00	-\$2,953.00	
	3050110	FIRE - Grants	\$0.00	\$0.00	-\$6,189.50	-\$6,189.50	
		<b>Operating IncomeTotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$9,142.50</b>	<b>-\$9,142.50</b>	<b>0.00%</b>
		<b>Animal Control</b>					
		<b>Operating Income</b>					
	3050220	ANIMAL - Pound Fees	-\$20.00	\$0.00	\$0.00	\$20.00	-100.00%
	3050221	ANIMAL - Animal Registration Fees	-\$40.00	\$0.00	-\$280.00	-\$240.00	600.00%
		<b>Operating IncomeTotal</b>	<b>-\$60.00</b>	<b>\$0.00</b>	<b>-\$280.00</b>	<b>-\$220.00</b>	<b>500.00%</b>
		<b>Emergency Services Levy - Bush Fire Brigade</b>					
		<b>Operating Income</b>					
	3050502	ESL BFB - Admin Fee/Commission	-\$1,665.00	\$0.00	-\$4,000.00	-\$2,335.00	140.24%
	3050510	ESL BFB - Operating Grant	-\$2,705.00	\$0.00	\$0.00	\$2,705.00	-100.00%
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$1,665.00	\$0.00	-\$1,475.56	\$189.44	-11.38%
		<b>Operating IncomeTotal</b>	<b>-\$6,035.00</b>	<b>\$0.00</b>	<b>-\$5,475.56</b>	<b>\$559.44</b>	<b>28.86%</b>
		<b>Fire Prevention</b>					
		<b>Operating Expenditure</b>					
	2050113	FIRE - Fire Prevention and Planning	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
	2050115	FIRE - Printing and Stationery	\$0.00	\$0.00	\$90.00	\$90.00	
	2050188	FIRE - Building Operations	\$225.00	\$0.00	\$206.41	-\$18.59	-8.26%
	2050188	FIRE - Building Operations	\$95.00	\$0.00	\$124.27	\$29.27	30.81%
	2050189	FIRE - Building Maintenance	\$85.00	\$0.00	\$69.22	-\$15.78	-18.56%
	2050189	FIRE - Building Maintenance	\$125.00	\$0.00	\$0.00	-\$125.00	-100.00%
	2050189	FIRE - Building Maintenance	\$160.00	\$0.00	\$131.43	-\$28.57	-17.86%
	2050192	FIRE - Depreciation	\$1,350.00	\$0.00	\$0.00	-\$1,350.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$2,245.00</b>	<b>\$0.00</b>	<b>\$621.33</b>	<b>-\$1,623.67</b>	<b>-313.87%</b>
		<b>Animal Control</b>					
		<b>Operating Expenditure</b>					
	2050252	ANIMAL - Consultants	\$0.00	\$0.00	\$11,640.00	\$11,640.00	
	2050253	ANIMAL - Contract Services	\$12,500.00	\$0.00	\$0.00	-\$12,500.00	-100.00%
	2050265	ANIMAL - Animal Care Day Menzies	\$2,080.00	\$0.00	\$2,615.00	\$535.00	25.72%
	2050288	ANIMAL - Animal Pound Operations	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
	2050289	ANIMAL - Animal Pound Maintenance	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
	2050292	ANIMAL - Depreciation	\$520.00	\$0.00	\$0.00	-\$520.00	-100.00%
	2050299	ANIMAL - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$31,065.00</b>	<b>\$0.00</b>	<b>\$14,255.00</b>	<b>-\$16,810.00</b>	<b>-474.28%</b>

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>Other Law, Order &amp; Public Safety</b>					
		<b>Operating Expenditure</b>					
	2050312	OLOPS - LEMC Support	\$4,165.00	\$0.00	\$0.00	-\$4,165.00	-100.00%
	2050313	OLOPS - Community Emergency Services	\$1,295.00	\$0.00	\$655.38	-\$639.62	-49.39%
	2050313	OLOPS - Community Emergency Services	-\$20.00	\$0.00	\$0.00	\$20.00	-100.00%
	2050313	OLOPS - Community Emergency Services	\$2,460.00	\$0.00	\$270.51	-\$2,189.49	-89.00%
	2050399	OLOPS - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$11,870.00</b>	<b>\$0.00</b>	<b>\$925.89</b>	<b>-\$10,944.11</b>	<b>-438.40%</b>
		<b>Emergency Services Levy - Bush Fire Brigade</b>					
		<b>Operating Expenditure</b>					
	2050530	ESL BFB - Insurance Expenses	\$625.00	\$0.00	\$1,600.00	\$975.00	156.00%
	2050565	ESL BFB - Maintenance Plant & Equipment	\$3,500.00	\$0.00	\$0.00	-\$3,500.00	-100.00%
	2050589	ESL BFB - Maintenance Land & Buildings	\$895.00	\$0.00	\$0.00	-\$895.00	-100.00%
	2050589	ESL BFB - Maintenance Land & Buildings	\$405.00	\$0.00	\$0.00	-\$405.00	-100.00%
	2050589	ESL BFB - Maintenance Land & Buildings	\$1,705.00	\$0.00	\$0.00	-\$1,705.00	-100.00%
	2050599	ESL BFB - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$11,100.00</b>	<b>\$0.00</b>	<b>\$1,600.00</b>	<b>-\$9,500.00</b>	<b>-344.00%</b>
		<b>Law, Order &amp; Public Safety Total Income</b>	<b>-\$60.00</b>	<b>\$0.00</b>	<b>-\$14,898.06</b>	<b>-\$9,362.50</b>	<b>500.00%</b>
		<b>Law, Order &amp; Public Safety Total Expenditure</b>	<b>\$45,180.00</b>	<b>\$0.00</b>	<b>\$17,402.22</b>	<b>-\$29,377.78</b>	<b>-1226.55%</b>
		<b>Health</b>					
		<b>Health</b>					
		<b>Operating Income</b>					
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$125.00	\$0.00	\$0.00	\$125.00	-100.00%
		<b>Operating IncomeTotal</b>	<b>-\$125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>-100.00%</b>
		<b>Health</b>					
		<b>Operating Expenditure</b>					
	2070411	HEALTH - Contract EHO	\$9,165.00	\$0.00	\$20,592.22	\$11,427.22	124.68%
	2070412	HEALTH - Analytical Expenses	\$150.00	\$0.00	\$360.00	\$210.00	140.00%
	2070485	HEALTH - Legal Expenses	\$1,250.00	\$0.00	\$0.00	-\$1,250.00	-100.00%
	2070499	HEALTH - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenses Total</b>	<b>\$14,535.00</b>	<b>\$0.00</b>	<b>\$20,952.22</b>	<b>\$6,417.22</b>	<b>64.68%</b>
		<b>Other Health</b>					
		<b>Operating Expenditure</b>					
	2070750	OTH HEALTH - Nurse Expenses	\$3,205.00	\$0.00	\$0.00	-\$3,205.00	-100.00%
		<b>Operating Expenses Total</b>	<b>\$3,205.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$3,205.00</b>	<b>-100.00%</b>
		<b>Health Total Income</b>	<b>-\$125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>-100.00%</b>
		<b>Health Total Expenditure</b>	<b>\$17,740.00</b>	<b>\$0.00</b>	<b>\$20,952.22</b>	<b>\$3,212.22</b>	<b>-35.32%</b>
		<b>Housing</b>					
		<b>Staff Housing</b>					
		<b>Operating Income</b>					
	3090101	STF HOUSE - Staff Rental Reimbursements	\$0.00	\$0.00	-\$5,800.00	-\$5,800.00	
	3090120	STF HOUSE - Fees & Charges	-\$5,625.00	\$0.00	\$0.00	\$5,625.00	-100.00%
		<b>Operating IncomeTotal</b>	<b>-\$5,625.00</b>	<b>\$0.00</b>	<b>-\$5,800.00</b>	<b>-\$175.00</b>	<b>-100.00%</b>
		<b>Other Housing</b>					
		<b>Operating Income</b>					
	3090201	OTH HOUSE - Rental Reimbursements	\$0.00	\$0.00	-\$9,261.71	-\$9,261.71	
	3090220	OTH HOUSE - Fees & Charges	-\$10,075.00	\$0.00	\$0.00	\$10,075.00	-100.00%
	3090235	OTH HOUSE - Other Income	-\$80.00	\$0.00	\$0.00	\$80.00	-100.00%
		<b>Operating IncomeTotal</b>	<b>-\$10,155.00</b>	<b>\$0.00</b>	<b>-\$9,261.71</b>	<b>\$893.29</b>	<b>-200.00%</b>
		<b>Staff Housing</b>					
		<b>Operating Expenditure</b>					
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$2,263.00	\$2,263.00	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$0.00	\$2,372.97	\$2,372.97	
	2090188	STF HOUSE - Staff Housing Building Operations	\$250.00	\$0.00	\$908.28	\$658.28	263.31%
	2090188	STF HOUSE - Staff Housing Building Operations	\$4,440.00	\$0.00	\$4,750.72	\$310.72	7.00%
	2090188	STF HOUSE - Staff Housing Building Operations	\$3,050.00	\$0.00	\$4,212.44	\$1,162.44	38.11%
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$0.00	\$9,449.00	\$9,449.00	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$0.00	\$4,464.63	\$4,464.63	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$0.00	\$590.00	\$590.00	
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$4,215.00	\$0.00	\$4,876.62	\$661.62	15.70%
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$7,200.00	\$0.00	\$9,912.59	\$2,712.59	37.67%
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$8,035.00	\$0.00	\$9,210.19	\$1,175.19	14.63%
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$0.00	\$0.00	\$2,853.75	\$2,853.75	
	2090192	STF HOUSE - Depreciation	\$23,810.00	\$0.00	\$0.00	-\$23,810.00	-100.00%



30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$30,765.00	\$0.00	\$0.00	\$30,765.00	-100.00%
		<b>Operating Expenses Total</b>	<b>\$20,235.00</b>	<b>\$0.00</b>	<b>\$55,864.19</b>	<b>\$35,629.19</b>	<b>176.42%</b>
		<b>Other Housing</b>					
		<b>Operating Expenditure</b>					
	2090285	OTH HOUSE - Legal Expenses	\$0.00	\$0.00	\$3,800.00	\$3,800.00	
	2090288	OTH HOUSE - Building Operations	\$0.00	\$0.00	\$2,442.48	\$2,442.48	
	2090288	OTH HOUSE - Building Operations	\$0.00	\$0.00	\$611.53	\$611.53	
	2090288	OTH HOUSE - Building Operations	\$3,825.00	\$0.00	\$2,822.41	-\$1,002.59	-26.21%
	2090288	OTH HOUSE - Building Operations	\$2,215.00	\$0.00	\$2,794.14	\$579.14	26.15%
	2090288	OTH HOUSE - Building Operations	\$0.00	\$0.00	\$4,395.98	\$4,395.98	
	2090289	OTH HOUSE - Building Maintenance	\$2,345.00	\$0.00	\$2,105.66	-\$239.34	-10.21%
	2090289	OTH HOUSE - Building Maintenance	\$5,495.00	\$0.00	\$5,196.33	-\$298.67	-5.44%
	2090289	OTH HOUSE - Building Maintenance	\$4,470.00	\$0.00	\$3,953.19	-\$516.81	-11.56%
	2090292	OTH HOUSE - Depreciation	\$14,790.00	\$0.00	\$0.00	-\$14,790.00	-100.00%
	2090299	OTH HOUSE - Administration Allocated	\$31,770.00	\$0.00	\$0.00	-\$31,770.00	-100.00%
		<b>Operating Expenses Total</b>	<b>\$64,910.00</b>	<b>\$0.00</b>	<b>\$28,121.72</b>	<b>-\$36,788.28</b>	<b>-227.27%</b>
		<b>Housing Total Income</b>	<b>-\$15,780.00</b>	<b>\$0.00</b>	<b>-\$15,061.71</b>	<b>\$718.29</b>	<b>-300.00%</b>
		<b>Housing Total Expenditure</b>	<b>\$85,145.00</b>	<b>\$0.00</b>	<b>\$83,985.91</b>	<b>-\$1,159.09</b>	<b>-50.85%</b>
		<b>Community Amenities</b>					
		<b>Sanitation General</b>					
		<b>Operating Income</b>					
	3100120	SAN - Domestic Refuse Collection Charges	-\$4,035.00	\$0.00	-\$10,045.00	-\$6,010.00	148.95%
		<b>Operating IncomeTotal</b>	<b>-\$4,035.00</b>	<b>\$0.00</b>	<b>-\$10,045.00</b>	<b>-\$6,010.00</b>	<b>148.95%</b>
		<b>Sanitation Other</b>					
		<b>Operating Income</b>					
	3100200	SAN OTH - Commercial Collection Charge	-\$6,250.00	\$0.00	\$0.00	\$6,250.00	-100.00%
		<b>Operating IncomeTotal</b>	<b>-\$6,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,250.00</b>	<b>-100.00%</b>
		<b>Sewerage</b>					
		<b>Operating Income</b>					
	3100321	SEW - Septic Tank Inspection Fees	-\$290.00	\$0.00	\$0.00	\$290.00	-100.00%
	3100335	SEW - Other Income	\$0.00	\$0.00	-\$450.54	-\$450.54	
		<b>Operating IncomeTotal</b>	<b>-\$290.00</b>	<b>\$0.00</b>	<b>-\$450.54</b>	<b>-\$160.54</b>	<b>-100.00%</b>
		<b>Town Planning &amp; Regional Development</b>					
		<b>Operating Income</b>					
	3100620	PLAN - Planning Application Fees	-\$205.00	\$0.00	\$0.00	\$205.00	-100.00%
		<b>Operating IncomeTotal</b>	<b>-\$205.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$205.00</b>	<b>-100.00%</b>
		<b>Other Community Amenities</b>					
		<b>Operating Income</b>					
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	-\$90.91	-\$90.91	
		<b>Operating IncomeTotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$90.91</b>	<b>-\$90.91</b>	<b>0.00%</b>
		<b>Sanitation General</b>					
		<b>Operating Expenditure</b>					
	2100111	SAN - Waste Collection	\$8,090.00	\$0.00	\$8,600.33	\$510.33	6.31%
	2100111	SAN - Waste Collection	\$15,360.00	\$0.00	\$16,020.55	\$660.55	4.30%
	2100111	SAN - Waste Collection	\$12,995.00	\$0.00	\$11,440.00	-\$1,555.00	-11.97%
	2100117	SAN - General Tip Maintenance	\$4,320.00	\$0.00	\$3,113.72	-\$1,206.28	-27.92%
	2100117	SAN - General Tip Maintenance	\$80.00	\$0.00	\$105.89	\$25.89	32.36%
	2100117	SAN - General Tip Maintenance	\$8,205.00	\$0.00	\$5,728.25	-\$2,476.75	-30.19%
	2100117	SAN - General Tip Maintenance	\$19,110.00	\$0.00	\$5,868.75	-\$13,241.25	-69.29%
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$830.00	\$0.00	\$0.00	-\$830.00	-100.00%
	2100119	SAN - Landfill Closure	\$3,250.00	\$26,000.00	\$0.00	-\$3,250.00	-100.00%
	2100192	SAN - Depreciation	\$3,590.00	\$0.00	\$0.00	-\$3,590.00	-100.00%
	2100199	SAN - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$91,715.00</b>	<b>\$26,000.00</b>	<b>\$50,877.49</b>	<b>-\$40,837.51</b>	<b>-496.39%</b>
		<b>Sanitation Other</b>					
		<b>Operating Expenditure</b>					
	2100211	SAN OTH - Waste Collection	\$255.00	\$0.00	\$0.00	-\$255.00	-100.00%
	2100211	SAN OTH - Waste Collection	\$490.00	\$0.00	\$0.00	-\$490.00	-100.00%
	2100211	SAN OTH - Waste Collection	\$380.00	\$0.00	\$0.00	-\$380.00	-100.00%
	2100212	SAN OTH - Waste Disposal	\$460.00	\$0.00	\$0.00	-\$460.00	-100.00%
	2100214	SAN OTH - Purchase of Street Bins	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$1,790.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$1,790.00</b>	<b>-500.00%</b>

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>Sewerage</b>					
		<b>Operating Expenditure</b>					
	2100365	SEW - Maintenance/Operations	\$830.00	\$0.00	\$0.00	-\$830.00	-100.00%
	2100365	SEW - Maintenance/Operations	\$1,570.00	\$0.00	\$0.00	-\$1,570.00	-100.00%
	2100399	SEW - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$18,285.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$18,285.00</b>	<b>-300.00%</b>
		<b>Town Planning &amp; Regional Development</b>					
		<b>Operating Expenditure</b>					
	2100615	PLAN - Printing and Stationery	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2100640	PLAN - Advertising & Promotion	\$2,080.00	\$0.00	\$0.00	-\$2,080.00	-100.00%
	2100650	PLAN - Contract Town Planning	\$1,200.00	\$0.00	\$0.00	-\$1,200.00	-100.00%
	2100652	PLAN - Consultants	\$8,330.00	\$0.00	\$17,466.60	\$9,136.60	109.68%
	2100653	PLAN - Scheme Amendments	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2100699	PLAN - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$16,410.00</b>	<b>\$0.00</b>	<b>\$17,466.60</b>	<b>\$1,056.60</b>	<b>-390.32%</b>
		<b>Other Community Amenities</b>					
		<b>Operating Expenditure</b>					
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$830.00	\$0.00	\$423.07	-\$406.93	-49.03%
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$55.00	\$0.00	\$73.51	\$18.51	33.65%
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$1,570.00	\$0.00	\$803.28	-\$766.72	-48.84%
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$6,846.63	\$6,846.63	
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$3,391.12	\$3,391.12	
	2100788	COM AMEN - Public Conveniences Operations	\$290.00	\$0.00	\$350.36	\$60.36	20.81%
	2100788	COM AMEN - Public Conveniences Operations	\$325.00	\$0.00	\$368.67	\$43.67	13.44%
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$9,416.53	\$9,416.53	
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$310.00	\$310.00	
	2100789	COM AMEN - Public Conveniences Maintenance	\$6,130.00	\$0.00	\$1,585.93	-\$4,544.07	-74.13%
	2100789	COM AMEN - Public Conveniences Maintenance	\$1,640.00	\$0.00	\$2,824.59	\$1,184.59	72.23%
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$0.00	\$113.40	\$113.40	
	2100789	COM AMEN - Public Conveniences Maintenance	\$1,040.00	\$0.00	\$0.00	-\$1,040.00	-100.00%
	2100789	COM AMEN - Public Conveniences Maintenance	\$11,670.00	\$0.00	\$2,967.43	-\$8,702.57	-74.57%
	2100789	COM AMEN - Public Conveniences Maintenance	\$2,840.00	\$0.00	\$0.00	-\$2,840.00	-100.00%
	2100792	COM AMEN - Depreciation	\$1,040.00	\$0.00	\$0.00	-\$1,040.00	-100.00%
	2100799	COM AMEN - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$31,400.00</b>	<b>\$0.00</b>	<b>\$29,474.52</b>	<b>-\$1,925.48</b>	<b>-506.43%</b>
		<b>Community Amenities Total Income</b>	<b>-\$10,780.00</b>	<b>\$0.00</b>	<b>-\$10,586.45</b>	<b>\$193.55</b>	<b>-151.05%</b>
		<b>Community Amenities Total Expenditure</b>	<b>\$159,600.00</b>	<b>\$26,000.00</b>	<b>\$97,818.61</b>	<b>-\$61,781.39</b>	<b>-2193.14%</b>

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>Recreation &amp; Culture</b>					
		<b>Public Halls &amp; Civic Centres</b>					
	3110120	HALLS - Town Hall Hire	-\$80.00	\$0.00	-\$363.65	-\$283.65	354.56%
	3110135	HALLS - Other Income	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
		<b>Operating Income Total</b>	<b>-\$120.00</b>	<b>\$0.00</b>	<b>-\$363.65</b>	<b>-\$243.65</b>	<b>254.56%</b>
		<b>Other Recreation And Sport</b>					
		<b>Operating Income</b>					
	3110320	REC - Fees & Charges	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
	3110335	REC - Other Income	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
		<b>Operating Income Total</b>	<b>-\$80.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80.00</b>	<b>-200.00%</b>
		<b>Libraries</b>					
		<b>Operating Income</b>					
	3110501	LIBRARY - Reimbursements Lost Books	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
	3110540	LIBRARY - Fines & Penalties	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
		<b>Operating Income Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-200.00%</b>
		<b>Other Culture</b>					
		<b>Operating Income</b>					
	3110720	OTH CUL - Fees & Charges	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
	3110735	OTH CUL - Other Income	-\$40.00	\$0.00	\$0.00	\$40.00	-100.00%
		<b>Operating Income Total</b>	<b>-\$80.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80.00</b>	<b>-200.00%</b>
		<b>Public Halls And Civic Centres</b>					
		<b>Operating Expenditure</b>					
	2110186	HALLS - Expensed Minor Asset Purchases	\$2,080.00	\$0.00	\$0.00	-\$2,080.00	-100.00%
	2110188	HALLS - Town Halls and Public Bldg Operations	\$0.00	\$0.00	\$92.62	\$92.62	
	2110188	HALLS - Town Halls and Public Bldg Operations	\$0.00	\$0.00	\$58.30	\$58.30	
	2110188	HALLS - Town Halls and Public Bldg Operations	\$0.00	\$0.00	\$2,283.48	\$2,283.48	
	2110188	HALLS - Town Halls and Public Bldg Operations	\$0.00	\$0.00	\$175.86	\$175.86	
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$0.00	\$0.00	\$115.64	\$115.64	
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$0.00	\$0.00	\$141.16	\$141.16	
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$0.00	\$0.00	\$219.57	\$219.57	
	2110199	HALLS - Administration Allocated	\$39,715.00	\$0.00	\$0.00	-\$39,715.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$41,795.00</b>	<b>\$0.00</b>	<b>\$3,086.63</b>	<b>-\$38,708.37</b>	<b>-200.00%</b>
		<b>Recreation And Sport</b>					
		<b>Operating Expenditure</b>					
	2110300	REC - Employee Costs	\$18,200.00	\$0.00	\$0.00	-\$18,200.00	-100.00%
	2110353	REC - Sports Courts Maintenance/Operations	\$515.00	\$0.00	\$65.22	-\$449.78	-87.34%
	2110353	REC - Sports Courts Maintenance/Operations	\$1,455.00	\$0.00	\$1,694.66	\$239.66	16.47%
	2110353	REC - Sports Courts Maintenance/Operations	\$265.00	\$0.00	\$336.37	\$71.37	26.93%
	2110353	REC - Sports Courts Maintenance/Operations	\$985.00	\$0.00	\$123.84	-\$861.16	-87.43%
	2110355	REC - Water Park Maintenance/Operations	\$6,050.00	\$0.00	\$4,328.82	-\$1,721.18	-28.45%
	2110355	REC - Water Park Maintenance/Operations	\$7,250.00	\$0.00	\$477.27	-\$6,772.73	-93.42%
	2110355	REC - Water Park Maintenance/Operations	\$375.00	\$0.00	\$471.85	\$96.85	25.83%
	2110355	REC - Water Park Maintenance/Operations	\$11,490.00	\$0.00	\$8,127.74	-\$3,362.26	-29.26%
	2110355	REC - Water Park Maintenance/Operations	\$0.00	\$0.00	\$17.50	\$17.50	
	2110365	REC - Parks & Gardens Maintenance/Operations	\$17,800.00	\$0.00	\$12,588.26	-\$5,211.74	-29.28%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$205.00	\$0.00	\$534.36	\$329.36	160.66%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$33,810.00	\$0.00	\$23,717.68	-\$10,092.32	-29.85%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$19,065.00	\$0.00	\$812.50	-\$18,252.50	-95.74%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$690.00	\$0.00	\$494.05	-\$195.95	-28.40%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$290.00	\$0.00	\$0.00	-\$290.00	-100.00%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$150.00	\$0.00	\$102.15	-\$47.85	-31.90%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$1,310.00	\$0.00	\$938.03	-\$371.97	-28.39%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$165.00	\$0.00	\$0.00	-\$165.00	-100.00%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$170.00	\$0.00	\$0.00	-\$170.00	-100.00%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$325.00	\$0.00	\$0.00	-\$325.00	-100.00%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$270.00	\$0.00	\$0.00	-\$270.00	-100.00%
	2110368	REC - Playground Equipment Mtce	\$865.00	\$0.00	\$1,286.97	\$421.97	48.78%
	2110368	REC - Playground Equipment Mtce	\$1,640.00	\$0.00	\$2,423.34	\$783.34	47.76%
	2110368	REC - Playground Equipment Mtce	\$135.00	\$0.00	\$0.00	-\$135.00	-100.00%
	2110386	REC - Expensed Minor Asset Purchases	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	\$10,350.70	\$10,350.70	
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	\$254.74	\$254.74	
	2110388	REC - Youth Centre Building Operations	\$535.00	\$0.00	\$453.02	-\$81.98	-15.32%
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	\$492.32	\$492.32	
	2110389	REC - Youth Centre Building Maintenance	\$2,055.00	\$0.00	\$0.00	-\$2,055.00	-100.00%
	2110389	REC - Youth Centre Building Maintenance	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
	2110389	REC - Youth Centre Building Maintenance	\$3,905.00	\$0.00	\$0.00	-\$3,905.00	-100.00%
	2110392	REC - Depreciation	\$14,465.00	\$0.00	\$0.00	-\$14,465.00	-100.00%
	2110399	REC - Administration Allocated	\$63,545.00	\$0.00	\$0.00	-\$63,545.00	-100.00%

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>Operating Expenditure Total</b>	<b>\$208,390.00</b>	<b>\$0.00</b>	<b>\$70,091.39</b>	<b>-\$138,298.61</b>	<b>-1558.34%</b>
		<b>Television &amp; Rebroadcasting</b>					
		<b>Operating Expenditure</b>					
		2110465 TV RADIO - Re-Broadcasting Maintenance/Operations	\$3,015.00	\$0.00	\$6,297.00	\$3,282.00	108.86%
		2110465 TV RADIO - Re-Broadcasting Maintenance/Operations	\$25.00	\$0.00	\$0.00	-\$25.00	-100.00%
		2110492 TV RADIO - Depreciation	\$27,425.00	\$0.00	\$0.00	-\$27,425.00	-100.00%
		2110499 TV RADIO - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$46,350.00</b>	<b>\$0.00</b>	<b>\$6,297.00</b>	<b>-\$40,053.00</b>	<b>-191.14%</b>
		<b>Libraries</b>					
		<b>Operating Expenditure</b>					
		2110512 LIBRARY - Book Purchases	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
		2110515 LIBRARY - Printing and Stationery	\$80.00	\$0.00	\$0.00	-\$80.00	-100.00%
		2110516 LIBRARY - Postage and Freight	\$80.00	\$0.00	\$277.69	\$197.69	247.11%
		2110541 LIBRARY - Subscriptions & Memberships	\$605.00	\$0.00	\$0.00	-\$605.00	-100.00%
		2110586 LIBRARY - Expensed Minor Asset Purchases	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
		2110588 LIBRARY - Library Building Operations	\$0.00	\$0.00	\$15.57	\$15.57	
		2110599 LIBRARY - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$5,190.00</b>	<b>\$0.00</b>	<b>\$293.26</b>	<b>-\$4,896.74</b>	<b>-252.89%</b>
		<b>Heritage</b>					
		<b>Operating Expenditure</b>					
		2110688 HERITAGE - Building Operations	\$0.00	\$0.00	\$526.67	\$526.67	
		2110688 HERITAGE - Building Operations	\$0.00	\$0.00	\$608.96	\$608.96	
		2110688 HERITAGE - Building Operations	\$470.00	\$0.00	\$315.07	-\$154.93	-32.96%
		2110688 HERITAGE - Building Operations	\$750.00	\$0.00	\$943.71	\$193.71	25.83%
		2110688 HERITAGE - Building Operations	\$0.00	\$0.00	\$999.98	\$999.98	
		2110688 HERITAGE - Building Operations	\$0.00	\$0.00	\$300.00	\$300.00	
		2110689 HERITAGE - Building Maintenance	\$1,810.00	\$0.00	\$3,144.07	\$1,334.07	73.71%
		2110689 HERITAGE - Building Maintenance	\$205.00	\$0.00	\$13,287.78	\$13,082.78	6381.84%
		2110689 HERITAGE - Building Maintenance	\$90.00	\$0.00	\$113.25	\$23.25	25.83%
		2110689 HERITAGE - Building Maintenance	\$3,440.00	\$0.00	\$5,969.65	\$2,529.65	73.54%
		2110689 HERITAGE - Building Maintenance	\$200.00	\$0.00	\$2,370.00	\$2,170.00	1085.00%
		<b>Operating Expenditure Total</b>	<b>\$6,965.00</b>	<b>\$0.00</b>	<b>\$28,579.14</b>	<b>\$21,614.14</b>	<b>7632.78%</b>
		<b>Other Culture</b>					
		<b>Operating Expenditure</b>					
		2110711 OTH CUL - Australia Day	\$50.00	\$0.00	\$0.00	-\$50.00	-100.00%
		2110711 OTH CUL - Australia Day	\$375.00	\$0.00	\$0.00	-\$375.00	-100.00%
		2110711 OTH CUL - Australia Day	\$95.00	\$0.00	\$0.00	-\$95.00	-100.00%
		2110712 OTH CUL - ANZAC Day	\$225.00	\$0.00	\$0.00	-\$225.00	-100.00%
		2110714 OTH CUL - Christmas Events	\$1,875.00	\$0.00	-\$3,636.36	-\$5,511.36	-293.94%
		2110716 OTH CUL - Postage and Freight	\$20.00	\$0.00	\$0.00	-\$20.00	-100.00%
		2110719 OTH CUL - Menzies School Programs	\$1,040.00	\$0.00	\$1,000.00	-\$40.00	-3.85%
		2110723 OTH CUL - Outback Graves	\$6,250.00	\$0.00	\$1,363.64	-\$4,886.36	-78.18%
		2110723 OTH CUL - Outback Graves	\$0.00	\$0.00	\$25,000.00	\$25,000.00	
		2110760 OTH CUL - Tjuntjunjara Community Programs & Events	\$625.00	\$0.00	\$0.00	-\$625.00	-100.00%
		2110760 OTH CUL - Tjuntjunjara Community Programs & Events	\$20,830.00	\$0.00	\$3,750.00	-\$17,080.00	-82.00%
		2110799 OTH CUL - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$47,270.00</b>	<b>\$0.00</b>	<b>\$27,477.28</b>	<b>-\$19,792.72</b>	<b>-1157.96%</b>
		<b>Recreation &amp; Culture Total Income</b>	<b>-\$280.00</b>	<b>\$0.00</b>	<b>-\$363.65</b>	<b>-\$83.65</b>	<b>-345.44%</b>
		<b>Recreation &amp; Culture Total Expenditure</b>	<b>\$355,960.00</b>	<b>\$0.00</b>	<b>\$135,824.70</b>	<b>-\$220,135.30</b>	<b>4272.45%</b>
		<b>Transport</b>					
		<b>Construction - Streets, Roads, Bridges</b>					
		<b>Operating Income</b>					
		3120110 ROADC - Regional Road Group Grants (MRWA)	-\$338,000.00	\$0.00	\$0.00	\$338,000.00	-100.00%
		3120111 ROADC - Roads to Recovery Grant	-\$233,540.00	\$0.00	-\$190,000.00	\$43,540.00	-18.64%
		3120117 ROADC - Other Grants - Aboriginal Roads	-\$80,000.00	\$0.00	\$0.00	\$80,000.00	-100.00%
		<b>Operating Income Total</b>	<b>-\$651,540.00</b>	<b>\$0.00</b>	<b>-\$190,000.00</b>	<b>\$461,540.00</b>	<b>-218.64%</b>
		<b>Maintenance - Streets, Roads, Bridges</b>					
		<b>Operating Income</b>					
		3120200 ROADM - Street Lighting Subsidy	-\$710.00	\$0.00	-\$1,712.57	-\$1,002.57	141.21%
		3120210 ROADM - Direct Road Grant (MRWA)	-\$178,900.00	\$0.00	-\$190,034.00	-\$11,134.00	6.22%
		3120235 ROADM - Other Income	-\$830.00	\$0.00	-\$72.72	\$757.28	-91.24%
		<b>Operating Income Total</b>	<b>-\$180,440.00</b>	<b>\$0.00</b>	<b>-\$191,819.29</b>	<b>-\$11,379.29</b>	<b>56.19%</b>
		<b>Construction - Streets, Roads, Bridges</b>					
		<b>Operating Expenditure</b>					
		2120211 ROADM - Road Maintenance - Built Up Areas	\$6,205.00	\$0.00	\$80.73	-\$6,124.27	-98.70%

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
	2120211	ROADM - Road Maintenance - Built Up Areas	\$11,785.00	\$0.00	\$153.28	-\$11,631.72	-98.70%
	2120211	ROADM - Road Maintenance - Built Up Areas	\$39,555.00	\$0.00	\$0.00	-\$39,555.00	-100.00%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$1,795.00	\$0.00	\$0.00	-\$1,795.00	-100.00%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	-\$25.00	\$0.00	\$0.00	\$25.00	-100.00%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$3,415.00	\$0.00	\$0.00	-\$3,415.00	-100.00%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$11,065.00	\$0.00	\$17,615.58	\$6,550.58	59.20%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$0.00	\$0.00	\$30,000.00	\$30,000.00	
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$0.00	\$0.00	\$55,740.00	\$55,740.00	
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$21,010.00	\$0.00	\$33,446.93	\$12,436.93	59.20%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$68,060.00	\$0.00	\$40,707.50	-\$27,352.50	-40.19%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$35,400.00	\$0.00	\$26,947.25	-\$8,452.75	-23.88%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$67,215.00	\$0.00	\$50,154.82	-\$17,060.18	-25.38%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$29,155.00	\$0.00	\$66,465.00	\$37,310.00	127.97%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$19,185.00	\$0.00	\$7,667.81	-\$11,517.19	-60.03%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$0.00	\$0.00	\$46.55	\$46.55	
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$36,445.00	\$0.00	\$14,385.18	-\$22,059.82	-60.53%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$8,775.00	\$0.00	\$1,992.50	-\$6,782.50	-77.29%
	2120232	ROADM - Crossover Council Contribution	\$1,295.00	\$0.00	\$0.00	-\$1,295.00	-100.00%
	2120232	ROADM - Crossover Council Contribution	\$4,145.00	\$0.00	\$0.00	-\$4,145.00	-100.00%
	2120232	ROADM - Crossover Council Contribution	\$2,460.00	\$0.00	\$0.00	-\$2,460.00	-100.00%
	2120234	ROADM - Street Lighting	\$3,480.00	\$0.00	\$2,484.36	-\$995.64	-28.61%
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$50.00	\$0.00	\$0.00	-\$50.00	-100.00%
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$95.00	\$0.00	\$0.00	-\$95.00	-100.00%
	2120237	ROADM - Road Grids Maintenance	\$830.00	\$0.00	\$0.00	-\$830.00	-100.00%
	2120237	ROADM - Road Grids Maintenance	\$6,250.00	\$0.00	\$0.00	-\$6,250.00	-100.00%
	2120237	ROADM - Road Grids Maintenance	\$1,575.00	\$0.00	\$0.00	-\$1,575.00	-100.00%
	2120252	ROADM - Consultants	\$4,165.00	\$0.00	\$5,278.05	\$1,113.05	26.72%
	2120285	ROADM - Legal Expenses	\$2,080.00	\$0.00	\$0.00	-\$2,080.00	-100.00%
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$6,250.00	\$0.00	\$0.00	-\$6,250.00	-100.00%
	2120287	ROADM - Other Expenses	\$0.00	\$0.00	\$161.51	\$161.51	
	2120287	ROADM - Other Expenses	\$0.00	\$0.00	\$282.64	\$282.64	
	2120288	ROADM - Depot Building Operations	\$0.00	\$0.00	\$748.57	\$748.57	
	2120288	ROADM - Depot Building Operations	\$0.00	\$0.00	\$528.15	\$528.15	
	2120288	ROADM - Depot Building Operations	\$0.00	\$0.00	\$1,733.86	\$1,733.86	
	2120288	ROADM - Depot Building Operations	\$1,310.00	\$0.00	\$1,592.85	\$282.85	21.59%
	2120288	ROADM - Depot Building Operations	\$0.00	\$0.00	\$1,053.78	\$1,053.78	
	2120289	ROADM - Depot Building Maintenance	\$3,475.00	\$0.00	\$3,645.84	\$170.84	4.92%
	2120289	ROADM - Depot Building Maintenance	\$205.00	\$0.00	\$7,059.57	\$6,854.57	3343.69%
	2120289	ROADM - Depot Building Maintenance	\$6,600.00	\$0.00	\$6,922.44	\$322.44	4.89%
	2120289	ROADM - Depot Building Maintenance	\$0.00	\$0.00	\$660.00	\$660.00	
	2120292	ROADM - Depreciation	\$498,485.00	\$0.00	\$0.00	-\$498,485.00	-100.00%
	2120299	ROADM - Administration Allocated	\$31,770.00	\$0.00	\$0.00	-\$31,770.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$933,765.00</b>	<b>\$0.00</b>	<b>\$377,554.75</b>	<b>-\$556,210.25</b>	<b>1434.87%</b>
		<b>Road Plant Purchases</b>					
		<b>Operating Expenditure</b>					
	2120391	PLANT - Loss on Disposal of Assets	\$890.00	\$0.00	\$0.00	-\$890.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$890.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$890.00</b>	<b>-100.00%</b>
		<b>Aerodromes</b>					
		<b>Operating Expenditure</b>					
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$1,035.00	\$0.00	\$611.03	-\$423.97	-40.96%
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$1,965.00	\$0.00	\$1,143.87	-\$821.13	-41.79%
		<b>Operating Expenditure Total</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$1,754.90</b>	<b>-\$1,245.10</b>	<b>-82.75%</b>
		<b>Water Transport Facilities</b>					
		<b>Operating Expenditure</b>					
	2120765	WATER - Town Dam Maintenance/Operations	\$170.00	\$0.00	\$0.00	-\$170.00	-100.00%
	2120765	WATER - Town Dam Maintenance/Operations	\$2,950.00	\$0.00	\$3,373.71	\$423.71	14.36%
	2120765	WATER - Town Dam Maintenance/Operations	\$120.00	\$0.00	\$80.98	-\$39.02	-32.52%
	2120765	WATER - Town Dam Maintenance/Operations	\$325.00	\$0.00	\$0.00	-\$325.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$3,565.00</b>	<b>\$0.00</b>	<b>\$3,454.69</b>	<b>-\$110.31</b>	<b>-218.15%</b>
		<b>Transport Total Income</b>	<b>-\$831,980.00</b>	<b>\$0.00</b>	<b>-\$381,819.29</b>	<b>\$450,160.71</b>	<b>-162.45%</b>
		<b>Transport Total Expenditure</b>	<b>\$941,220.00</b>	<b>\$0.00</b>	<b>\$382,764.34</b>	<b>-\$558,455.66</b>	<b>1033.96%</b>
		<b>Economic Services</b>					
		<b>Tourism &amp; Area Promotion</b>					
		<b>Operating Income</b>					
	3130202	TOUR - Commission	-\$205.00	\$0.00	\$0.00	\$205.00	-100.00%
	3130221	TOUR - Caravan Park Fees	-\$33,330.00	\$0.00	-\$79,242.56	-\$45,912.56	137.75%
	3130222	TOUR - Caravan Park Laundry Fees	-\$1,455.00	\$0.00	-\$3,263.63	-\$1,808.63	124.30%
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$12,500.00	\$0.00	-\$13,290.37	-\$790.37	6.32%

SHIRE OF MENZIES  
Printed : at 9:47 AM on 8/12/2021

as at 30/11/2021

Page 10 of 13

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$205.00	\$0.00	-\$292.73	-\$87.73	42.80%
		<b>Operating Income Total</b>	<b>-\$47,695.00</b>	<b>\$0.00</b>	<b>-\$96,089.29</b>	<b>-\$48,394.29</b>	<b>211.17%</b>
		<b>Building Control</b>					
		<b>Operating Income</b>					
	3130302	BUILD - Commission - BSL & CTF	-\$60.00	\$0.00	\$0.00	\$60.00	-100.00%
	3130320	BUILD - Fees & Charges (including Licences)	-\$2,080.00	\$0.00	-\$4,066.52	-\$1,986.52	95.51%
		<b>Operating Income Total</b>	<b>-\$2,140.00</b>	<b>\$0.00</b>	<b>-\$4,066.52</b>	<b>-\$1,926.52</b>	<b>-4.49%</b>
		<b>Other Economic Services</b>					
		<b>Operating Income</b>					
	3130810	OTH ECON - Grants	\$0.00	\$0.00	-\$19,047.24	-\$19,047.24	
	3130821	OTH ECON - Standpipe Income	-\$1,455.00	\$0.00	-\$3,913.05	-\$2,458.05	168.94%
	3130824	OTH ECON - Community Resource Centre Grant	-\$33,330.00	\$0.00	\$0.00	\$33,330.00	-100.00%
	3130825	OTH ECON - Community Resource Centre Income	\$0.00	\$0.00	-\$18.18	-\$18.18	
	3130826	OTH ECON - Post Office Income	-\$3,750.00	\$0.00	-\$4,472.19	-\$722.19	19.26%
		<b>Operating Income Total</b>	<b>-\$38,535.00</b>	<b>\$0.00</b>	<b>-\$27,450.66</b>	<b>\$11,084.34</b>	<b>88.20%</b>
		<b>Rural Services</b>					
		<b>Operating Expenditure</b>					
	2130111	RURAL - Noxious Weed Control	\$350.00	\$0.00	\$93.14	-\$256.86	-73.39%
	2130111	RURAL - Noxious Weed Control	\$3,665.00	-\$20,000.00	\$0.00	-\$3,665.00	-100.00%
	2130111	RURAL - Noxious Weed Control	\$660.00	\$0.00	\$176.84	-\$483.16	-73.21%
	2130160	RURAL - Dog Health Program Tjuntunlara	\$8,330.00	\$0.00	\$0.00	-\$8,330.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$13,005.00</b>	<b>-\$20,000.00</b>	<b>\$269.98</b>	<b>-\$12,735.02</b>	<b>-346.59%</b>
		<b>Tourism &amp; Area Promotion</b>					
		<b>Operating Expenditure</b>					
	2130200	TOUR - Employee Costs	\$28,895.00	\$0.00	\$0.00	-\$28,895.00	-100.00%
	2130211	TOUR - Visitor Centre Operations	\$18,520.00	\$0.00	\$13,476.53	-\$5,043.47	-27.23%
	2130211	TOUR - Visitor Centre Operations	\$11,000.00	\$0.00	\$9,003.40	-\$1,996.60	-18.15%
	2130230	TOUR - Insurance Expenses	\$15.00	\$0.00	\$0.00	-\$15.00	-100.00%
	2130235	TOUR - Signage	\$4,165.00	\$0.00	\$0.00	-\$4,165.00	-100.00%
	2130236	TOUR - Tour Guide	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
	2130240	TOUR - Public Relations & Area Promotion	\$1,455.00	\$0.00	\$463.23	-\$991.77	-68.16%
	2130241	TOUR - Subscriptions & Memberships	\$5,350.00	\$0.00	\$284.08	-\$5,065.92	-94.69%
	2130242	TOUR - Events Other	\$4,580.00	\$0.00	\$11,000.00	\$6,420.00	140.17%
	2130242	TOUR - Events Other	\$1,250.00	\$0.00	\$0.00	-\$1,250.00	-100.00%
	2130243	TOUR - Cyclastic Event	\$31,250.00	\$0.00	\$0.00	-\$31,250.00	-100.00%
	2130245	TOUR - Astrotourism & Black Sky Projects	\$8,330.00	\$0.00	\$0.00	-\$8,330.00	-100.00%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$255.00	\$0.00	\$245.66	-\$9.34	-3.66%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$830.00	\$0.00	\$0.00	-\$830.00	-100.00%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$0.00	\$0.00	\$81.79	\$81.79	
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$490.00	\$0.00	\$466.43	-\$23.57	-4.81%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$1,420.00	\$0.00	\$0.00	-\$1,420.00	-100.00%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$1,035.00	\$0.00	\$69.21	-\$965.79	-93.31%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$2,355.00	\$0.00	\$0.00	-\$2,355.00	-100.00%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$1,645.00	\$0.00	\$2,067.31	\$422.31	25.67%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$1,965.00	\$0.00	\$131.41	-\$1,833.59	-93.31%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$515.00	\$0.00	\$1,866.89	\$1,351.89	262.50%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$0.00	\$0.00	\$76.15	\$76.15	
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$985.00	\$0.00	\$3,477.47	\$2,492.47	253.04%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$325.00	\$0.00	\$677.50	\$352.50	108.46%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$85.00	\$0.00	\$0.00	-\$85.00	-100.00%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$55.00	\$0.00	\$79.23	\$24.23	44.05%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$160.00	\$0.00	\$0.00	-\$160.00	-100.00%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$46,870.00	\$0.00	\$13,623.69	-\$33,246.31	-70.93%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$5,005.00	\$0.00	\$10,729.21	\$5,724.21	114.37%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$8,995.00	\$0.00	\$14,340.09	\$5,345.09	59.42%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$1,705.00	\$0.00	\$2,062.71	\$357.71	20.98%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$49,330.00	\$0.00	\$15,897.24	-\$33,432.76	-67.77%
	2130286	TOUR - Expensed Minor Asset Purchases	\$4,165.00	\$0.00	\$521.41	-\$3,643.59	-87.48%
	2130287	TOUR - Other Expenses	\$19,790.00	\$47,500.00	\$0.00	-\$19,790.00	-100.00%
	2130288	TOUR - Building Operations	\$0.00	\$0.00	\$4,129.97	\$4,129.97	
	2130288	TOUR - Building Operations	\$145.00	\$0.00	\$3,495.11	\$3,350.11	2310.42%
	2130288	TOUR - Building Operations	\$1,595.00	\$0.00	\$1,115.12	-\$479.88	-30.09%
	2130288	TOUR - Building Operations	\$2,600.00	\$0.00	\$3,265.41	\$665.41	25.59%
	2130288	TOUR - Building Operations	\$0.00	\$0.00	\$4,670.41	\$4,670.41	
	2130289	TOUR - Building Maintenance	\$9,725.00	\$0.00	\$719.24	-\$9,005.76	-92.60%
	2130289	TOUR - Building Maintenance	\$2,765.00	\$0.00	\$1,904.01	-\$860.99	-31.14%
	2130289	TOUR - Building Maintenance	\$20,835.00	\$0.00	\$0.00	-\$20,835.00	-100.00%
	2130289	TOUR - Building Maintenance	\$18,475.00	\$0.00	\$1,349.27	-\$17,125.73	-92.70%
	2130292	TOUR - Depreciation	\$44,375.00	\$0.00	\$0.00	-\$44,375.00	-100.00%
	2130299	TOUR - Administration Allocated	\$75,465.00	\$0.00	\$0.00	-\$75,465.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$438,810.00</b>	<b>\$47,500.00</b>	<b>\$121,289.18</b>	<b>-\$317,520.82</b>	<b>888.65%</b>

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>Building Control</b>					
		<b>Operating Expenditure</b>					
	2130350	BUILD - Contract Building Services	\$7,500.00	\$0.00	\$0.00	-\$7,500.00	-100.00%
	2130385	BUILD - Legal Expenses	\$2,080.00	\$0.00	\$1,615.74	-\$464.26	-22.32%
	2130391	BUILD - Loss on Disposal of Assets	\$0.00	\$0.00	\$2,334.97	\$2,334.97	
	2130399	BUILD - Administration Allocated	\$15,885.00	\$0.00	\$0.00	-\$15,885.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$25,465.00</b>	<b>\$0.00</b>	<b>\$3,950.71</b>	<b>-\$21,514.29</b>	<b>-222.32%</b>
		<b>Economic Development</b>					
		<b>Operating Expenditure</b>					
	2130630	ECON DEV - Insurance Expenses	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%
	2130651	ECON DEV - NGWG	\$8,330.00	\$0.00	\$0.00	-\$8,330.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$8,830.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$8,830.00</b>	<b>-200.00%</b>
		<b>Other Economic Services</b>					
		<b>Operating Expenditure</b>					
	2130855	OTH ECON - Community Bus	\$2,220.00	\$0.00	\$0.00	-\$2,220.00	-100.00%
	2130860	OTH ECON - Community Resource Centre Operations	\$36,795.00	\$0.00	\$36,464.23	-\$330.77	-0.90%
	2130860	OTH ECON - Community Resource Centre Operations	\$515.00	\$0.00	-\$175.78	-\$690.78	-134.13%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$0.00	\$1,203.74	\$1,203.74	
	2130863	OTH ECON - Post Office Operations	\$2,500.00	\$0.00	\$1,401.50	-\$1,098.50	-43.94%
	2130863	OTH ECON - Post Office Operations	\$1,080.00	\$0.00	\$1,086.60	\$6.60	0.61%
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$1,665.00	\$0.00	\$0.00	-\$1,665.00	-100.00%
	2130888	OTH ECON - Building Operations	\$0.00	\$0.00	\$608.82	\$608.82	
	2130888	OTH ECON - Building Operations	\$0.00	\$0.00	\$136.67	\$136.67	
	2130888	OTH ECON - Building Operations	\$0.00	\$0.00	\$162.86	\$162.86	
	2130888	OTH ECON - Building Operations	\$700.00	\$0.00	\$880.80	\$180.80	25.83%
	2130888	OTH ECON - Building Operations	\$0.00	\$0.00	\$1,155.96	\$1,155.96	
	2130889	OTH ECON - Building Maintenance	\$255.00	\$0.00	\$629.54	\$374.54	146.88%
	2130889	OTH ECON - Building Maintenance	\$785.00	\$0.00	\$3,625.25	\$2,840.25	361.82%
	2130889	OTH ECON - Building Maintenance	\$490.00	\$0.00	\$1,195.31	\$705.31	143.94%
	2130899	OTH ECON - Administration Allocated	\$3,970.00	\$0.00	\$0.00	-\$3,970.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$50,975.00</b>	<b>\$0.00</b>	<b>\$48,375.50</b>	<b>-\$2,599.50</b>	<b>200.10%</b>
		<b>Economic Services Total Income</b>	<b>-\$88,370.00</b>	<b>\$0.00</b>	<b>-\$127,606.47</b>	<b>-\$39,236.47</b>	<b>294.88%</b>
		<b>Economic Services Total Expenditure</b>	<b>\$537,085.00</b>	<b>\$27,500.00</b>	<b>\$173,885.37</b>	<b>-\$363,199.63</b>	<b>319.83%</b>
		<b>Other Property &amp; Services</b>					
		<b>Private Works</b>					
		<b>Operating Income</b>					
	3140120	PRIVATE - Private Works Income	\$0.00	\$0.00	-\$1,075.00	-\$1,075.00	
		<b>Operating Income Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$1,075.00</b>	<b>-\$1,075.00</b>	<b>0.00%</b>
		<b>Administration costs</b>					
		<b>Operating Income</b>					
	3140201	ADMIN - Reimbursements	\$0.00	\$0.00	-\$165.00	-\$165.00	
	3140220	ADMIN - Fees & Charges	-\$100.00	\$0.00	\$0.00	\$100.00	-100.00%
	3140235	ADMIN - Other Income Relating to Administration	-\$1,325.00	\$0.00	\$0.00	\$1,325.00	-100.00%
		<b>Operating Income Total</b>	<b>-\$1,425.00</b>	<b>\$0.00</b>	<b>-\$165.00</b>	<b>\$1,260.00</b>	<b>-200.00%</b>
		<b>Plant Operations Costs</b>					
		<b>Operating Income</b>					
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$10,415.00	\$0.00	-\$5,218.00	\$5,197.00	-49.90%
		<b>Operating Income Total</b>	<b>-\$10,415.00</b>	<b>\$0.00</b>	<b>-\$5,218.00</b>	<b>\$5,197.00</b>	<b>-49.90%</b>
		<b>Salary &amp; Wages</b>					
		<b>Operating Expenditure</b>					
	2140500	SAL - Gross Salary and Wages	\$885,865.00	\$0.00	\$659,621.91	-\$226,243.09	-25.54%
	2140501	SAL - LESS Salaries & Wages Allocated	-\$885,865.00	\$0.00	-\$679,816.95	\$206,048.05	-23.26%
		<b>Operating Expenditure Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$20,195.04</b>	<b>-\$20,195.04</b>	<b>-48.80%</b>
		<b>Private Works</b>					
		<b>Operating Expenditure</b>					
	2140187	PRIVATE - Private Works Expenses	\$345.00	\$0.00	\$0.00	-\$345.00	-100.00%
	2140187	PRIVATE - Private Works Expenses	\$205.00	\$0.00	\$0.00	-\$205.00	-100.00%
	2140187	PRIVATE - Private Works Expenses	\$655.00	\$0.00	\$0.00	-\$655.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>\$1,205.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$1,205.00</b>	<b>-300.00%</b>



SHIRE OF MENZIES

as at 30/11/2021

Page 12 of 13

Printed : at 9:47 AM on 8/12/2021

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
		<b>Administration costs</b>					
		<b>Operating Expenditure</b>					
	2140200	ADMIN - Employee Costs	\$353,780.00	\$0.00	\$248,139.01	-\$105,640.99	-29.86%
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$69,609.50	\$69,609.50	
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$12,041.15	\$12,041.15	
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	-\$52.47	-\$52.47	
	2140203	ADMIN - Uniforms	\$2,600.00	\$0.00	\$467.91	-\$2,132.09	-82.00%
	2140203	ADMIN - Uniforms	\$0.00	\$0.00	\$264.00	\$264.00	
	2140204	ADMIN - Training & Development	\$8,750.00	\$0.00	\$4,375.49	-\$4,374.51	-49.99%
	2140204	ADMIN - Training & Development	\$0.00	\$0.00	\$9,228.83	\$9,228.83	
	2140204	ADMIN - Training & Development	\$0.00	\$0.00	\$1,284.34	\$1,284.34	
	2140204	ADMIN - Training & Development	\$0.00	\$0.00	\$119.64	\$119.64	
	2140205	ADMIN - Recruitment	\$0.00	\$0.00	\$8,132.27	\$8,132.27	
	2140205	ADMIN - Recruitment	\$4,165.00	\$0.00	\$4,052.57	-\$112.43	-2.70%
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$4,020.00	\$0.00	\$4,355.00	\$335.00	8.33%
	2140207	ADMIN - Protective Clothing	\$0.00	\$0.00	\$98.95	\$98.95	
	2140208	ADMIN - Other Employee Expenses	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2140208	ADMIN - Other Employee Expenses	\$0.00	\$0.00	\$65.34	\$65.34	
	2140209	ADMIN - Travel & Accommodation	\$0.00	\$0.00	\$775.32	\$775.32	
	2140209	ADMIN - Travel & Accommodation	\$4,165.00	\$0.00	\$1,163.61	-\$3,001.39	-72.06%
	2140209	ADMIN - Travel & Accommodation	\$0.00	\$0.00	\$1,056.03	\$1,056.03	
	2140210	ADMIN - Motor Vehicle Expenses	\$0.00	\$0.00	\$1,049.00	\$1,049.00	
	2140210	ADMIN - Motor Vehicle Expenses	\$10,800.00	\$0.00	\$0.00	-\$10,800.00	-100.00%
	2140215	ADMIN - Printing and Stationery	\$15,830.00	\$0.00	\$17,374.55	\$1,544.55	9.76%
	2140216	ADMIN - Postage and Freight	\$1,040.00	\$0.00	\$352.11	-\$687.89	-66.14%
	2140220	ADMIN - Communication Expenses	\$31,665.00	\$0.00	\$14,503.88	-\$17,161.12	-54.20%
	2140221	ADMIN - Information Technology	\$22,790.00	\$0.00	\$17,392.55	-\$5,397.45	-23.68%
	2140226	ADMIN - Office Equipment Mtce	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2140227	ADMIN - Records Management	\$1,080.00	\$0.00	\$1,686.87	\$606.87	56.19%
	2140228	ADMIN - Title Searches	\$40.00	\$0.00	\$0.00	-\$40.00	-100.00%
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$14,345.00	\$0.00	\$42,753.68	\$28,408.68	198.04%
	2140240	ADMIN - Advertising and Promotion	\$5,165.00	\$0.00	\$6,135.29	\$970.29	18.79%
	2140241	ADMIN - Subscriptions and Memberships	\$415.00	\$0.00	\$9,318.18	\$8,903.18	2145.34%
	2140252	ADMIN - Consultants	\$85,415.00	\$0.00	\$160,009.56	\$74,594.56	87.33%
	2140265	ADMIN - Software Licences/Upgrades	\$39,265.00	\$0.00	\$44,798.62	\$5,533.62	14.09%
	2140271	ADMIN - Lease Interest Repayments	\$45.00	\$0.00	\$0.00	-\$45.00	-100.00%
	2140284	ADMIN - Audit Fees	\$0.00	\$0.00	\$6,204.49	\$6,204.49	
	2140285	ADMIN - Legal Expenses	\$22,915.00	\$0.00	\$1,707.38	-\$21,207.62	-92.55%
	2140286	ADMIN - Expensed Minor Asset Purchases	\$4,165.00	\$0.00	\$6,127.87	\$1,962.87	47.13%
	2140287	ADMIN - Other Expenses	\$415.00	\$0.00	\$7,102.46	\$6,687.46	1611.44%
	2140287	ADMIN - Other Expenses	\$0.00	\$0.00	\$545.28	\$545.28	
	2140288	ADMIN - Building Operations	\$8,990.00	\$0.00	\$1,179.61	-\$7,810.39	-86.88%
	2140288	ADMIN - Building Operations	\$0.00	\$0.00	\$4,322.44	\$4,322.44	
	2140288	ADMIN - Building Operations	\$8,625.00	\$0.00	\$751.70	-\$7,873.30	-91.28%
	2140288	ADMIN - Building Operations	\$5,025.00	\$0.00	\$6,433.56	\$1,408.56	28.03%
	2140288	ADMIN - Building Operations	\$17,075.00	\$0.00	\$2,740.89	-\$14,334.11	-83.95%
	2140288	ADMIN - Building Operations	\$0.00	\$0.00	\$120.00	\$120.00	
	2140289	ADMIN - Building Maintenance	\$12,105.00	\$0.00	\$362.68	-\$11,742.32	-97.00%
	2140289	ADMIN - Building Maintenance	\$990.00	\$0.00	\$563.19	-\$426.81	-43.11%
	2140289	ADMIN - Building Maintenance	\$22,980.00	\$0.00	\$672.34	-\$22,307.66	-97.07%
	2140292	ADMIN - Depreciation	\$62,600.00	\$0.00	\$0.00	-\$62,600.00	-100.00%
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$22,230.00	\$0.00	\$0.00	-\$22,230.00	-100.00%
	2140299	ADMIN - Administration Overheads Recovered	-\$794,365.00	\$0.00	\$0.00	\$794,365.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>-\$45.00</b>	<b>\$0.00</b>	<b>\$719,384.67</b>	<b>\$719,429.67</b>	<b>2451.98%</b>
		<b>PWOH Costs</b>					
		<b>Operating Expenditure</b>					
	2140300	PWO - Employee Costs	\$86,910.00	\$0.00	\$82,125.94	-\$4,784.06	-5.50%
	2140300	PWO - Employee Costs	\$0.00	\$0.00	\$100,095.68	\$100,095.68	
	2140300	PWO - Employee Costs	\$0.00	\$0.00	\$365.00	\$365.00	
	2140303	PWO - Uniforms	\$2,500.00	\$0.00	\$3,959.17	\$1,459.17	58.37%
	2140304	PWO - Training & Development	\$6,250.00	\$0.00	\$768.78	-\$5,481.22	-87.70%
	2140304	PWO - Training & Development	\$0.00	\$0.00	\$719.18	\$719.18	
	2140305	PWO - Recruitment	\$1,665.00	\$0.00	\$0.00	-\$1,665.00	-100.00%
	2140307	PWO - Protective Clothing	\$830.00	\$0.00	\$122.37	-\$707.63	-85.26%
	2140307	PWO - Protective Clothing	\$0.00	\$0.00	\$499.85	\$499.85	
	2140308	PWO - Other Employee Expenses	\$310.00	\$0.00	\$0.00	-\$310.00	-100.00%
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$213.86	\$213.86	
	2140310	PWO - Motor Vehicle Expenses	\$35,440.00	\$0.00	\$0.00	-\$35,440.00	-100.00%
	2140315	PWO - Printing and Stationery	\$0.00	\$0.00	\$1,142.71	\$1,142.71	
	2140316	PWO - Postage and Freight	\$830.00	\$0.00	\$0.00	-\$830.00	-100.00%
	2140320	PWO - Communication Expenses	\$3,330.00	\$0.00	\$2,521.52	-\$808.48	-24.28%
	2140321	PWO - Information Technology	\$3,330.00	\$0.00	\$0.00	-\$3,330.00	-100.00%
	2140323	PWO - Sick Pay	\$8,765.00	\$0.00	\$3,991.12	-\$4,773.88	-54.47%
	2140324	PWO - Annual Leave	\$20,595.00	\$0.00	\$13,298.34	-\$7,296.66	-35.43%
	2140324	PWO - Annual Leave	\$0.00	\$0.00	\$2,586.98	\$2,586.98	
	2140325	PWO - Public Holidays	\$10,515.00	\$0.00	\$0.00	-\$10,515.00	-100.00%



SHIRE OF MENZIES  
Printed : at 9:47 AM on 8/12/2021

as at 30/11/2021

Page 13 of 13

30/11/2021	COA	Description	30/11/2021 YTD Budget	Budget Amendments	30/11/2021 YTD Actual	Variance (\$)	Variance (%)
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$6,755.00	\$0.00	\$0.00	-\$6,755.00	-100.00%
	2140330	PWO - OHS and Toolbox Meetings	\$0.00	\$0.00	\$4,934.67	\$4,934.67	
	2140330	PWO - OHS and Toolbox Meetings	\$0.00	\$0.00	\$9,219.98	\$9,219.98	
	2140341	PWO - Subscriptions & Memberships	\$0.00	\$0.00	\$9,002.13	\$9,002.13	
	2140352	PWO - Consultants	\$4,165.00	\$0.00	\$0.00	-\$4,165.00	-100.00%
	2140365	PWO - Maintenance/Operations	\$20,755.00	\$0.00	\$34,752.44	\$13,997.44	67.44%
	2140365	PWO - Maintenance/Operations	\$0.00	\$0.00	\$1,313.97	\$1,313.97	
	2140365	PWO - Maintenance/Operations	\$0.00	\$0.00	\$609.52	\$609.52	
	2140365	PWO - Maintenance/Operations	\$6,625.00	\$0.00	\$6,672.50	\$47.50	0.72%
	2140371	PWO Bldg Mtce - Employee Costs	\$8,715.00	\$0.00	\$29,003.87	\$20,288.87	232.80%
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$0.00	\$4.95	\$4.95	
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$0.00	\$120.00	\$120.00	
	2140372	PWO Bldg Mtce - Uniforms	\$205.00	\$0.00	\$246.39	\$41.39	20.19%
	2140373	PWO Bldg Mtce - Training & Development	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2140376	PWO Bldg Mtce - Protective Clothing	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2140380	PWO Bldg Mtce - Expendable Tools	\$415.00	\$0.00	\$0.00	-\$415.00	-100.00%
	2140381	PWO Bldg Mtce - Minor Expenses	\$0.00	\$0.00	\$526.20	\$526.20	
	2140386	PWO - Expensed Minor Asset Purchases	\$8,330.00	\$0.00	\$7,452.43	-\$877.57	-10.54%
	2140392	PWO - Depreciation	\$6,665.00	\$0.00	\$0.00	-\$6,665.00	-100.00%
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$463,560.00	\$0.00	-\$383,663.22	\$79,896.78	-17.24%
	2140398	PWO - Staff Housing Costs Allocated	\$4,315.00	\$0.00	\$0.00	-\$4,315.00	-100.00%
	2140399	PWO - Administration Allocated	\$214,475.00	\$0.00	\$0.00	-\$214,475.00	-100.00%
		<b>Operating Expenditure Total</b>	<b>-\$40.00</b>	<b>\$0.00</b>	<b>-\$67,393.67</b>	<b>-\$67,353.67</b>	<b>-1340.89%</b>
		<b>Plant Operations Costs</b>					
		<b>Operating Expenditure</b>					
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$29,420.00	\$0.00	\$11,781.83	-\$17,638.17	-59.95%
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$55,855.00	\$0.00	\$22,112.83	-\$33,742.17	-60.41%
	2140411	POC - External Parts & Repairs	\$22,915.00	\$0.00	\$9,728.01	-\$13,186.99	-57.55%
	2140411	POC - External Parts & Repairs	\$0.00	\$0.00	\$2,126.25	\$2,126.25	
	2140412	POC - Fuels and Oils	\$41,135.00	\$0.00	\$39,742.36	-\$1,392.64	-3.39%
	2140413	POC - Tyres and Tubes	\$9,830.00	\$0.00	\$888.90	-\$8,941.10	-90.96%
	2140416	POC - Licences/Registrations	\$2,805.00	\$0.00	\$6,842.41	\$4,037.41	143.94%
	2140417	POC - Insurance Expenses	\$8,620.00	\$0.00	\$25,600.23	\$16,980.23	196.99%
	2140492	POC - Depreciation	\$124,795.00	\$0.00	\$0.00	-\$124,795.00	-100.00%
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$295,390.00	\$0.00	-\$149,041.25	\$146,348.75	-49.54%
		<b>Operating Expenditure Total</b>	<b>-\$15.00</b>	<b>\$0.00</b>	<b>-\$30,218.43</b>	<b>-\$30,203.43</b>	<b>-80.88%</b>
		<b>Other Property &amp; Services Total Income</b>	<b>-\$11,840.00</b>	<b>\$0.00</b>	<b>-\$6,458.00</b>	<b>\$5,382.00</b>	<b>-249.90%</b>
		<b>Other Property &amp; Services Total Expenditure</b>	<b>\$1,105.00</b>	<b>\$0.00</b>	<b>\$601,577.53</b>	<b>\$600,472.53</b>	<b>681.42%</b>
		<b>Total Income</b>	<b>-\$5,535,473.00</b>	<b>\$0.00</b>	<b>-\$4,783,620.06</b>	<b>\$757,328.50</b>	<b>-722.60%</b>
		<b>Total Expenditure</b>	<b>\$2,752,105.00</b>	<b>\$53,500.00</b>	<b>\$1,793,738.44</b>	<b>-\$959,966.56</b>	<b>2055.81%</b>

<b>12.1.5</b>	<b>List of Payments - November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM536</b>
<b>DATE OF REPORT</b>	<b>30 November 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Creditors Payments - November 2021 [12.1.5.1 - 6 pages]

#### **SUMMARY:**

The list of payments made for the month of November 2021 be received by Council.

#### **BACKGROUND:**

Payments have been made by electronic funds transfer (EFT), direct transfer from Council's Municipal Bank account and duly authorised as required by Council Policy. These payments have been made under delegated authority to the Chief Executive Officer and are reported to Council.

#### **COMMENT:**

The EFT, Direct Debit, Credit Card and Payroll payments that have been made for the month of November 2021 are attached.

#### **CONSULTATION:**

Nil.

#### **STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations 1996 r13.*

#### **POLICY IMPLICATIONS:**

Policy 4.7 Creditors – Preparation for Payment.

**FINANCIAL IMPLICATIONS:**

\$1,832,900.44 withdrawn from Municipal Bank Account.

**RISK ASSESSMENT:**

Nil.

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council receive the list of payments for the month of November 2021 totaling \$1,832,900.44 being:

1. Electronic Funds Transfer EFT 6481 – 6583, payments from Municipal Fund totaling \$1,681,191.37.
2. Direct Debit payments from the Municipal Fund totaling \$55,322.59.
3. Payroll payments from the Municipal Fund totaling \$94,733.28.
4. Credit Card payments of \$1,653.20 for the Statement Month of November are included in Direct Debits of \$55,322.59.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**Shire of Menzies**  
**Payments for the Month of November 2021**

**Payments Summary**

Cheques	\$	-
EFT	\$	1,681,191.37
Direct Debit	\$	55,322.59
Credit Card Payments	\$	1,653.20
Payroll	\$	94,733.28
<b>Total Payments</b>	<b>\$</b>	<b>1,832,900.44</b>

**Shire of Menzies**  
**Payments for the Month of November 2021**

**EFT Payments**

Chq/EFT	Date	Name	Description	Amount
EFT6481	03/11/2021	SAFE FINANCE PTY LTD	PAYROLL DEDUCTIONS	\$ 149.09
EFT6482	03/11/2021	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 120.00
EFT6483	12/11/2021	CARROLL & RICHARDSON FLAGWORLD PTY LTD	FLAGTRAX FLAG	\$ 1,556.50
EFT6484	12/11/2021	CANINE CONTROL	RANGER SERVICE 26 OCTOBER 2021	\$ 1,600.50
EFT6485	12/11/2021	LEONORA PHARMACY	PHARMACY CONSIGNMENT OF OCTOBER 2021	\$ 529.94
EFT6486	12/11/2021	MOKI INTERNATIONAL PTY LTD	VISITOR CENTRE RESALE	\$ 104.87
EFT6487	12/11/2021	BATTERIES N MORE	P0208 SERVICE MATERIALS	\$ 245.00
EFT6488	12/11/2021	MARKET CREATIONS	CONSULTANCY WEBSITE UPGRADE	\$ 2,040.50
EFT6489	12/11/2021	SHIRE OF CHAPMAN VALLEY	PLANNING SERVICE FROM JULY TO SEPTEMBER 2021	\$ 947.76
EFT6490	12/11/2021	ST JOHN AMBULANCE KALGOORLIE	MOTOR VEHICLE FIRST AID KITS	\$ 1,153.90
EFT6491	12/11/2021	JANET HANCOCK	TRAVEL CLAIM AS PER CONTRACT	\$ 775.32
EFT6492	12/11/2021	INTEGRITY STAFFING	ACTING EXECUTIVE ASSISTANT DIANE BOWER 09-13/08/2021 INVOICE #2016206	\$ 5,669.85
EFT6493	12/11/2021	AVANT EDGE CONSULTING	ADMIN AUDIT FEES	\$ 6,824.94
EFT6494	12/11/2021	SPARTAN FIRST PTY LTD	PRE EMPLOYMENT MEDICAL PEMA CHHUNZOM	\$ 297.00
EFT6495	12/11/2021	SLADE CONTRACTING PTY LTD	WATER PARK MAINTENANCE	\$ 2,057.00
EFT6496	12/11/2021	AVANTGARDE TECHNOLOGIES	TJUNTJUNTJARA CCTV SITE VISIT	\$ 2,469.50
EFT6497	12/11/2021	DONNA'S DINNER & TAKEAWAY	CLEANING CONTRACTOR	\$ 490.00
EFT6498	12/11/2021	SUDHIR	REIMBURSEMENT ELECTION FEE	\$ 80.00
EFT6499	12/11/2021	AIR LIQUIDE AUSTRALIA LTD	CYLINDER RENTAL MONTH OF OCTOBER 2021	\$ 28.16
EFT6500	12/11/2021	WESTFARMERS LTD T/AS BUNNINGS	23 ONSLOW ST BUILDING MAINTENANCE MATERIALS	\$ 1,417.56
EFT6501	12/11/2021	EAGLE PETROLEUM (W.A) PTY LTD	DEPOT BULK TANK FUEL DELIVERY	\$ 14,057.10
EFT6502	12/11/2021	FRASER RANGE STATION PTY LTD	RFT 02/21 - TJUNTJUNTJARA ACCESS ROAD IMPROVEMENTS AND REPAIRS - CLAIM 2	\$ 462,069.58
EFT6503	12/11/2021	GOLDFIELDS PEST CONTROL	PARKS & GARDEN MAINTENANCE	\$ 330.00
EFT6504	12/11/2021	GOLDFIELDS RECORDS STORAGE	ADMIN ARCHIVE STORAGE PERMANENT RETRIEVAL	\$ 1,680.58
EFT6505	12/11/2021	ORE INVESTMENTS PTY LTD T/A GOLDRUSH TOURS, GRT COMMERCIAL PANEL & PAINT	INVOICE 13584 - LAVERTON TO MENZIES & MENZIES TO KALGOORLIE	\$ 181.90
EFT6506	12/11/2021	HARVEY NORMAN FURNITURE	25 ONSLOW STREET FURNITURE	\$ 6,550.00
EFT6507	12/11/2021	HARVEY NORMAN BEDDING KALGOORLIE	25 ONSLOW ST FURNITURE	\$ 2,899.00
EFT6508	12/11/2021	HORIZON POWER	56 SHENTON STREET POWER BILL OCTOBER 2021	\$ 146.68
EFT6509	12/11/2021	KMART	ACCOMMODATION OPERATION CONSUMABLES	\$ 124.00
EFT6510	12/11/2021	MARKETFORCE	TENDER 08/21 ADVERT WEST AUSTRALIAN	\$ 722.83
EFT6511	12/11/2021	MENZIES REMOTE COMMUNITY SCHOOL	LUNCH AND RESOURCES FOR BUSH DAY - 25 NOVEMBER 2021	\$ 1,000.00
EFT6512	12/11/2021	OFFICE NATIONAL	OFFICE FURNITURE COMMUNITY DEVELOPMENT SPECIALIST	\$ 687.92
EFT6513	12/11/2021	PILA NGURU ABORIGINAL CORPORATION	P0230 DIESEL TJUNTJUNTJARA 30/9/2021	\$ 166.44
EFT6514	12/11/2021	SATELLITE TELEVISION & RADIO AUSTRALIA	50% BALANCE FOR ANNUAL REMOTE MONITORING AND ONSITE MAINTENANCE TV AND RADIO TRANSMISSION SITE	\$ 3,226.85
EFT6515	12/11/2021	SHERIDAN'S FOR BADGES	MEMBERS NAME PLATE	\$ 361.90
EFT6516	12/11/2021	SQUIRE PATTON BOGGS	NATIVE TITLE CLAIMS - WC2020/005 KKAKARRA PART A	\$ 5,045.80
EFT6517	12/11/2021	VERLINDEN'S ELECTRICAL SERVICE	COUNCIL PROPERTIES ELECTRICAL MAINTENANCE	\$ 3,476.00
EFT6518	12/11/2021	WATER CORPORATION	WATER BILL 23 ONSLOW STREET 13/10/2021	\$ 58.84
EFT6519	17/11/2021	SAFE FINANCE PTY LTD	PAYROLL DEDUCTIONS	\$ 149.09
EFT6520	17/11/2021	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 140.00
EFT6521	17/11/2021	NETLOGIC INFORMATION TECHNOLOGY	MEMBER - MINOR ASSET - APPLE MACBOOK 13 INCH AS PER QUOTE 1094	\$ 11,796.00
EFT6522	22/11/2021	KRISTY VAN KUYL	REIMBURSE PURCHASE OF COFFEE AND BISCUITS FOR KITCHEN.	\$ 28.60
EFT6523	22/11/2021	EVE REITMAJER	REIMBURSE LUNCH FOR ORDINARY COUNCIL MEETING 28 OCTOBER 2021	\$ 99.63
EFT6524	22/11/2021	HORIZON POWER	ELECTRICITY - 123100 - LOT 886 SHENTON STREET - USAGE FROM 27 AUGUST TO 27 OCTOBER 2021	\$ 2,291.47
EFT6525	25/11/2021	MONARCH VENTURES PTY LTD T/AS ROADTECH CIVIL & CONSTRUCTION	MENZIES NORTH WEST ROAD IMPROVEMENTS (COUNCIL RESOLUTION CM-41)	\$ 450,748.30
EFT6526	25/11/2021	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	PBX MONTHLY RENTAL OCTOBER 2021	\$ 307.02

**Shire of Menzies**  
**Payments for the Month of November 2021**

EFT6527	25/11/2021	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICE LEVY COLLECTED FROM EDJUDINA STATION REIMBURSEMENT	\$	406.00
EFT6528	25/11/2021	ROHAN S BAIRD	TRAVEL CLAIM ROHAN BAIRD OCTOBER 2021 OCM	\$	900.90
EFT6529	25/11/2021	THE PEOPLE & CULTURE OFFICE	NEW EMPLOYEE CONTRACT OF EMPLOYMENT - CASUAL - SIMON POOLE	\$	99.00
EFT6530	25/11/2021	ANTONIO GIOMETTI	YOUTH CENTRE ACTIVITIES CONSUMABLES	\$	110.92
EFT6531	25/11/2021	PRIORITY SUPPLIER PTY LTD T/A STOREMASTA	SAFETY STORAGE	\$	10,601.57
EFT6532	25/11/2021	AT TRANSPORT AND EARTHWORKS PTY LTD	DAY HIRE OF 1.8T EXCAVATOR AND TRAILER HIRE AS PER ATTACHED QUOTE NUMBER ATQ02201	\$	425.00
EFT6533	25/11/2021	EMMANUEL BATES COMMUNICATIONS	DESSET STARS - GRAVEL ROAD DOCUMENTARY FOR NOVEMBER 2021	\$	3,750.00
EFT6534	25/11/2021	WESTFARMERS LTD T/AS BUNNINGS	TJUNTJUNJARRA PLAYGROUND MAINTENANCE MATERIALS	\$	1,225.06
EFT6535	25/11/2021	CYBERSECURE	FY21/22 - CLOUD STORAGE, BACKUP SUBSCRIPTION FROM NOVEMBER 2021	\$	309.38
EFT6536	25/11/2021	ORE INVESTMENTS PTY LTD T/A GOLDRUSH TOURS, GRT COMMERCIAL PANEL & PAINT	P0235 TOYOTA RAV4 5MN 2X TYRES REPLACEMENT	\$	867.79
EFT6537	25/11/2021	HEATLEYS SAFETY AND INDUSTRIAL	512702B - BOOTS/SHOES - STEEL BLUE ARGYLE LADIES BOOT - BLACK SIZE 7	\$	390.88
EFT6538	25/11/2021	KLEENHEAT GAS	LPG FOR TOWN TO BE BACKCHARGED TO HOUSES. ORDERING 10 AND RETURNING 5 CYLINDERS.	\$	1,907.25
EFT6539	25/11/2021	LANDGATE	CERTIFICATE TITLE - GRAHAM LAND SALE	\$	190.40
EFT6540	25/11/2021	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT 27/10/2021 TO 5/11/2021	\$	591.50
EFT6541	25/11/2021	OFFICE NATIONAL	TOUR EXPENSED MINOR ASSET OFFICE TABLES	\$	1,272.86
EFT6542	25/11/2021	SQUIRE PATTON BOGGS	NATIVE TITLE CLAIMS - WC2020/004 UPURLI UPURLI NGGURATJA	\$	877.80
EFT6543	25/11/2021	VERLINDEN'S ELECTRICAL SERVICE	56 SHENTON ST. ELECTRICAL MAINTENANCE FROM PO4984	\$	1,864.50
EFT6544	26/11/2021	ST GEORGE MINING LIMITED	RATES REFUND FOR ASSESSMENT A4158 E39/01521 MINING TENEMENT	\$	681.67
EFT6545	26/11/2021	CHICHESTER METALS PTY LTD T/A FORTESCUE METALS GROUP (FMG)	RATES REFUND FOR ASSESSMENT A5649 E39/02064 MINING TENEMENT	\$	3,710.70
EFT6546	26/11/2021	GAYE MONEY	REFUND OF NOMINATION FEE FOR 2021 ODINARY COUNCIL ELECTIONS	\$	80.00
EFT6547	26/11/2021	AUSTRALIAN TAXATION OFFICE	ADMIN EXPENSES INSTALMENT ACTIVITY STATEMENT - 31 OCTOBER 2021	\$	38,164.00
EFT6548	30/11/2021	HELEN SMITH	MURDOCH UNIVERSITY STERILISATION PROGRAM 15/11/2021	\$	2,445.00
EFT6549	30/11/2021	MONARCH VENTURES PTY LTD T/AS ROADTECH CIVIL & CONSTRUCTION	MENZIES NORTH WEST ROAD IMPROVEMENTS (COUNCIL RESOLUTION CM-41)	\$	363,328.62
EFT6550	30/11/2021	TRADELINK PTY LIMITED	MATERIALS AS PER ATTACHED QUOTATION NUMBER 7238131	\$	3,496.59
EFT6551	30/11/2021	3E ADVANTAGE	STANDING ORDER - SMARTBOARD MONTHLY RENTAL FROM 22 NOVEMBER 2021 TO 22 DECEMBER 2022	\$	374.00
EFT6552	30/11/2021	URBIS PTY LTD	PLANNING CONSULTANT STAGE 4 AND 5 PUBLIC CONSULTATION	\$	4,075.50
EFT6553	30/11/2021	VISAGE PRODUCTIONS	ONE ROAD - GREAT AUSTRALIAN ROAD TRIPS - DOCUMENTARY	\$	6,050.00
EFT6554	30/11/2021	OUTBACK GRAVE MARKERS	LASER ENGRAVED FOLDERS WITH SHIRE OF MENZIES LOGO	\$	1,500.00
EFT6555	30/11/2021	ROADSTONE WEST PTY LTD T/A GREENFIELD TECHNICAL SERVICES	ENGINEERING DESIGN OF MENZIES NORTH WEST ROAD SLK 33-43 FROM UNSEALED TO SEALED STANDARD	\$	76,994.50
EFT6556	30/11/2021	THE PEOPLE & CULTURE OFFICE	DEVELOP CONTEMPORARY PERFORMANCE MANANGEMENT FRAMEWORK - QUTE # QU-2011	\$	9,240.00
EFT6557	30/11/2021	ACUMENTIS	FOR VALUATION OF 29 WILSON STREET MENZIES FOR CURRENT RENTAL VALUE	\$	1,650.00
EFT6558	30/11/2021	HERSEY'S SAFETY PTY LTD	WORKS EMPLOYEE EXPENSES UNIFORMS	\$	2,162.60
EFT6559	30/11/2021	EXTERIA	TO SUPPLY AND DELIVER TO TJUNTJUNJARA DOMAIN LARGE SHELTER - GABLE ROOF WITH 8 COLUMNS AS PER QUOTE EXTQ10703	\$	35,990.90
EFT6560	30/11/2021	INTEGRITY STAFFING	EXECUTIVE ASSISTANT CONTRACTOR 30/08/21 TO 3/09/2021	\$	3,149.92

**Shire of Menzies**  
**Payments for the Month of November 2021**

EFT6561	30/11/2021	SPARTAN FIRST PTY LTD	SIMON JAY POOLE EMPLOYMENT MEDICAL 19/11/2021 - 1:30PM	\$	297.00
EFT6562	30/11/2021	BOB WADDELL & ASSOCIATES PTY LTD	FINANCE CONSULTANT FEE SETUP	\$	2,475.00
EFT6563	30/11/2021	LAMBROON CONTRACTING PTY LTD	ROAD MAINTENANCE MT CELIA/YARRI ROAD	\$	61,314.00
EFT6564	30/11/2021	GOLDEN MILE CLEANING SERVICES PTY LTD	CONTRACTOR CLEANER 25-29 OCTOBER 2021	\$	4,862.00
EFT6565	30/11/2021	SIMON POOLE	ADMIN RECRUITMENT POLICE CLEARANCE	\$	57.60
EFT6566	30/11/2021	WA LOCAL GOVT ASSOCIATION	GOVERNANCE SERVICE SUBSCRIPTION	\$	359.04
EFT6567	30/11/2021	BAH HENNEKER & CO	INSPECT/SERVICE LEAKING SPLIT SYSTEM UNIT MODEL MITSUBISHI MSZ-GE71VA (ESTIMATE COST ONLY) ACTUAL PRICE TO BE DETERMINED ONCE ON SITE.	\$	1,141.80
EFT6568	30/11/2021	WESTFARMERS LTD T/AS BUNNINGS	I/N: 6210597 RYOBI 18V ONE+ 5.0AH TWIN BATTERY PACK	\$	459.58
EFT6569	30/11/2021	CORE BUSINESS AUSTRALIA PTY LTD	ASSET Q-TAPS TO AUTOMATE PRE-STARTS, MAINTENANCE REPORTING	\$	2,839.76
EFT6570	30/11/2021	TOLL TRANSPORT PTY LTD	OFFICE FURNITURE FREIGHT FROM OFFICE NATIONAL	\$	233.21
EFT6571	30/11/2021	COYLES MOWER & CHAINSAW CENTRE	MOWING LINE - ROUND - ORANGE Ø 2.4MM X 420M 00009302247	\$	65.00
EFT6572	30/11/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2021/22 ESL QUARTER 2 CONTRIBUTION	\$	15,919.20
EFT6573	30/11/2021	ROVAR PTY LTD T/AS GOLDLINE DISTRIBUTORS	HAND TOWEL SLIMLINE INVERLEAVE 23X23CM PWSTB - STORE ROOM - 16'S (PURE) [177155]	\$	646.61
EFT6574	30/11/2021	GOLDFIELDS TOYOTA	P0230 - 1MN 70,000KM SERVICE	\$	547.68
EFT6575	30/11/2021	HEATLEYS SAFETY AND INDUSTRIAL	BPL6022_BPCT - PANTS - BISLEY WOMENS FLEX & MOVE STRETCH COTTON SHIELD PANTS - NAVY - SIZE 12	\$	154.05
EFT6576	30/11/2021	HORIZON POWER	56 SHENTON STREET POWER BILL FROM 28/10/21 TO 24/11/2021	\$	137.95
EFT6577	30/11/2021	MARKETFORCE	TENDER 05/2021 ADVERT THE WEST AUSTRALIAN	\$	2,142.37
EFT6578	30/11/2021	MCLEODS BARRISTERS & SOLICITORS	ADMIN LEGAL EXPENSES SALE OF LAND CONTRACT	\$	1,274.27
EFT6579	30/11/2021	MENZIES ABORIGINAL CORPORATION	DONATION CHILDRENS CHRISTMAS PARTY	\$	1,500.00
EFT6580	30/11/2021	NETLOGIC INFORMATION TECHNOLOGY	ALMETRA CRC EXTRA COMPUTER	\$	3,114.00
EFT6581	30/11/2021	OFFICE NATIONAL	STATIONERY - QUOTATION ATTACHED	\$	1,010.32
EFT6582	30/11/2021	MOORE STEPHENS T/AS MOORE AUSTRALIA	PREPERATION & LODGEMENT FOR BAS APRIL-JUNE 2021	\$	1,100.00
EFT6583	30/11/2021	VERLINDEN'S ELECTRICAL SERVICE	SUPPLY AND INSTALL ELECTRICAL WORK FOR SHED POWER AS PER ATTACHED QUOTATION- KQ02552	\$	3,753.20
<b><u>TOTAL</u></b>				<b><u>\$</u></b>	<b><u>1,681,191.37</u></b>

**Shire of Menzies**  
**Payments for the Month of November 2021**

**Direct Debit Payments**

<b>DD</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD4304.1	02/11/2021	IOOF ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	644.23
DD4304.2	02/11/2021	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	6132.17
DD4304.3	02/11/2021	CBUS	SUPERANNUATION CONTRIBUTIONS	789.10
DD4304.4	02/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1653.20
DD4304.5	02/11/2021	LGIASUPER	SUPERANNUATION CONTRIBUTIONS	826.05
DD4304.6	02/11/2021	SUNSUPER	SUPERANNUATION CONTRIBUTIONS	500.00
DD4307.1	01/11/2021	WATER CORPORATION		
			WATER - 9019918357 - HOUSE AT 39 MERCER STREET LOT 1085 - USAGE FROM 11/08/2021-13/10/2021	1218.28
DD4319.1	04/11/2021	WATER CORPORATION		
			WATER - 9019446636 - TOILETS AT 25 WALSH STREET LOT1066 RES 17455 11 AUGUST TO 13 OCTOBER 2021	2576.63
DD4321.1	05/11/2021	WATER CORPORATION		
			WATER - 9007530064 - HOUSE AT 50 SHENTON STREET LOT 8 - USAGE FROM 11 AUGUST TO 13 OCTOBER 2021	2094.86
DD4338.1	15/11/2021	HORIZON POWER		
			ELECTRICITY - 419902 - UNIT A/29 SHENTON STREET - USAGE FROM 27/8/2021 TO 27/10/2021	1314.58
DD4340.1	11/11/2021	TELSTRA - DIRECT DEBIT ONLY		
			COMMUNICATION EXPENSES OFFICE, CARAVAN PARK, RAMMS	461.99
DD4343.1	08/11/2021	TELSTRA - DIRECT DEBIT ONLY		
			COMMUNICATION EXPENSES CRC PHONE, OFFICE PHONE AND DATA, SPEED SIGNS	3992.12
DD4345.1	08/11/2021	TELSTRA - DIRECT DEBIT ONLY		
			COMMUNICATION EXPENSES SATELLITE PHONES	520.70
DD4348.1	08/11/2021	POWER ICT PTY LTD		
			COMMUNICATION EXPENSES MESSAGES ON HOLD	75.90
DD4351.1	16/11/2021	IOOF ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	644.23
DD4351.2	16/11/2021	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	6280.27
DD4351.3	16/11/2021	CBUS	SUPERANNUATION CONTRIBUTIONS	789.10
DD4351.4	16/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1674.83
DD4351.5	16/11/2021	LGIASUPER	SUPERANNUATION CONTRIBUTIONS	872.79
DD4351.6	16/11/2021	SUNSUPER	SUPERANNUATION CONTRIBUTIONS	500.00
DD4368.1	29/11/2021	WRIGHT EXPRESS AUSTRALIA PT	PLANT EXPENSES FUEL CARDS	1292.53
DD4370.1	29/11/2021	HORIZON POWER		
			ELECTRICITY - 537157 - UNIT A/53 WALSH STREET - USAGE FROM 28 OCTOBER TO 10 NOVEMBER 2021	45.51
DD4373.1	30/11/2021	IOOF ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	644.23
DD4373.2	30/11/2021	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	6405.14
DD4373.3	30/11/2021	CBUS	SUPERANNUATION CONTRIBUTIONS	871.52
DD4373.4	30/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1760.98
DD4373.5	30/11/2021	LGIASUPER	SUPERANNUATION CONTRIBUTIONS	977.62
DD4373.6	30/11/2021	SUNSUPER	SUPERANNUATION CONTRIBUTIONS	500.00
DD4379.1	26/11/2021	GREGORY DWYER	MEMBERS SITTING FEES PRESIDENT	3364.49
DD4379.2	26/11/2021	IAN BAIRD	MEMBERS SITTING FEES DEPUTY PRESIDENT	1289.67
DD4379.3	26/11/2021	SUDHIR	MEMBERS SITTING FEES CR. S	875.84
DD4379.4	26/11/2021	PAUL WARNER	MEMBERS SITTING FEES CR. PW	875.84
DD4379.5	26/11/2021	ANDREW TUCKER	MEMBERS SITTING FEES CR. AT	875.84
DD4379.6	26/11/2021	ROHAN S BAIRD	MEMBERS SITTING FEES CR. RB	875.83
DD4379.7	26/11/2021	JILLIAN DWYER	MEMBERS SITTING FEES CR. JD	875.83
DD4381.1	30/11/2021	NAB	BPAY CHARGES - NOVEMBER 2021	175.70
DD4384.1	01/11/2021	WESTNET		
			WESTNET CHARGES 1 NOVEMBER TO 1 DECEMBER 2021	54.99
<b><u>TOTAL</u></b>				<b><u>\$55,322.59</u></b>



**Shire of Menzies**  
**Payments for the Month of November 2021**

**Credit Card Payments**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
Card No: **** * 2831			
01/10/2021	Mc Donald Kalgoorlie	Travel Meals - OCM 30/09/2021	\$ 51.30
13/10/2021	WA Newspapers	Monthly subscription	\$ 28.00
22/10/2021	Reconciliation Australia	RAP Development Fee	\$ 825.00
25/10/2021	Adobe Acropro	Adobe subscription	\$ 299.90
27/10/2021	Tower Hotel	Member Accomodation - OCM 28/10/2021 - Cr I Baird	\$ 220.00
27/10/2021	Tower Hotel	Member Accomodation - OCM 28/10/2021 - Cr R Baird	\$ 220.00
28/10/2021	National Bank	Credit Card Fee	\$ 9.00
02/11/2021	DD4389.1	<b>TOTAL CREDIT CARD PAYMENTS</b>	<b>\$ 1,653.20</b>
03/11/2021	Automatic Drawing	Payroll	\$46,492.40
17/11/2021	Automatic Drawing	Payroll	\$48,240.88
<b>TOTAL</b>			<b>\$ 94,733.28</b>

<b>12.1.6</b>	<b>Investment Report - November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM537</b>
<b>DATE OF REPORT</b>	<b>30 November 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### **SUMMARY:**

This item recommends Council receives the investment report for the month of November 2021.

### **BACKGROUND:**

The Chief Executive Officer has delegated authority to invest funds into interest bearing accounts under Delegation 2.5 – Investment of Surplus Funds.

### **COMMENT:**

Below are the current investments for the Shire of Menzies as at 30/11/2021:

<b>INSTITUTION / ACCOUNT TYPE</b>	<b>SUM</b>	<b>TERM</b>	<b>DATE OF MATURITY</b>	<b>INTEREST RATE</b>	<b>RISK ASSESSMENT</b>
NAB – Municipal	\$1,171,405.35	Open	Open		Medium
NAB – Reserve Fund – Cash Maximiser	\$12,303,752.97	Open	Open	0.010%	Medium
NAB – Cash Maximiser	\$3,529,540.67	Open	Open	0.010%	Medium

### **CONSULTATION:**

Nil.

### **STATUTORY AUTHORITY:**

***Local Government Act***

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

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

### **3.1. General function**

- (1) The general function of a local government is to provide for the good government of persons in its district.

## **6.14 Power to invest**

### **Local Government (Administration) Regulations**

#### **19C. Investment of money, restrictions on (Act s. 6.14(2)(a))**

- (1) In this regulation —

**authorised institution** means —

- (a) an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or
- (b) the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;
- (2) When investing money under section 6.14(1), a local government may not do any of the following —
  - (a) deposit with an institution except an authorised institution;
  - (b) deposit for a fixed term of more than 3 years;
  - (c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
  - (d) invest in bonds with a term to maturity of more than 3 years;
  - (e) invest in a foreign currency.

### **POLICY IMPLICATIONS:**

Council Policy 4.9 - Investments

Delegation 2.5 – Investment of Surplus Funds

### **FINANCIAL IMPLICATIONS:**

Nil.

### **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
There is always a certain risk in investment of funds as banking institutions are no longer the stable and unfailing institutions they once were.	Medium	Close management of investment.
The proposal is to closely		Close attention to financial markets and information.
		Diversity of investments as

manage the Shire's investments and avoid the possibility of loss on the investment.  At the same time this proposal still seeks the safest and not necessarily the most profitable return on investments.		much as possible.
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### **STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

### **VOTING REQUIREMENTS:**

Simple Majority

### **OFFICER RECOMMENDATION:**

That Council receives the investment report for the month of November 2021.

### **COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>12.1.7</b>	<b>Budget quarterly interim review</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM538</b>
<b>DATE OF REPORT</b>	<b>30 November 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Budget Review November 2021 [12.1.7.1 - 1 page]

### **SUMMARY:**

This item provides the Council with an interim budget review as at 30 November 2021.

### **BACKGROUND:**

This interim budget review was undertaken by the Chief Financial Officer in consultation with Moore Australia and the Accounts team.

It is based on comparison of actual revenue and expenditure information as of 30 November 2021 to interim budgets for the same period.

This review is extraordinary to the required budget review process and serves to ensure the Shire is operating with/close to set budgets and highlight any areas that require review or investigation.

### **COMMENT:**

The interim budget review has shown:

1. Operating expenditure is circa \$974,682 less than budget. This can be attributed to some capital works and related expenditure items having been delayed or invoicing is not to hand at this stage for works undertaken. It also highlighted items that may require further budget review at the formal Mid-Year budget review.
2. Operating Income is circa \$758,534 below budget. Rates collections are better than budgeted, the shortfall in revenue for this period is attributed to Grant funding drawdown being dependent on the completion of works, some of which have been slow to commence.
3. Over-all the Year-to-Date actuals are \$214,148 less than budgeted.

4. In the Mid-Year reviews, each budget line will be reviewed, and adjustments sought where required or warranted, such as allocating sufficient budget to cover the Shire's Insurance Expenses (presently \$54,870 more than budgeted).

**CONSULTATION:**

Brian Joiner, CEO.  
Garth Marland, Works Manager.  
Moore Australia (Budget Review Template).

**STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations 1996 – r33A*

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

As per the attached financial statements.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council notes the Interim Budget Review.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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Interim Budget Review 30/11/2021						
Type Description	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Notes
	Employee Costs Total	\$2,442,898.87	\$1,017,555.00	\$754,958.33	\$262,596.67	
	Material & Contracts Total	\$1,639,737.00	\$675,295.00	\$752,348.70	-\$77,053.70	
	Utilities (Electricity, Water, Gas, Etc) Total	\$88,150.00	\$36,640.00	\$37,107.73	-\$467.73	
	Loss On Asset Disposal Summary Total	\$2,140.00	\$890.00	\$2,334.97	-\$1,444.97	
	Depreciation (Ex Asset Register) Total	\$2,032,027.00	\$846,615.00	\$0.00	\$846,615.00	
	Interest Expenses Total	\$112.00	\$45.00	\$0.00	\$45.00	
	Insurance Total	\$135,381.89	\$56,285.00	\$111,155.98	-\$54,870.98	Mid Yr Budget review
	Other Expenditure Summary Total	\$414,601.00	\$185,555.00	\$78,830.16	\$106,724.84	
	Non Operating Expenses Total	\$0.00	\$0.00	\$65,189.00	-\$65,189.00	Mid Yr Budget review
	Labour Overheads Allocated Summary Total	-\$68,802.00	-\$28,855.00	-\$8,829.96	-\$20,025.04	
	Plant Operating Costs Allocated Summary Total	-\$64,055.00	-\$26,760.00	-\$4,572.50	-\$22,187.50	
	Staff Housing Allocated/Recovered Summary Total	\$0.00	-\$5.00	\$0.00	-\$5.00	
	Admin Costs Allocated/Recovered Summary Total	\$0.00	-\$55.00	\$0.00	-\$55.00	
<b>Operating Expenditure Total</b>		<b>\$6,622,190.76</b>	<b>\$2,763,205.00</b>	<b>\$1,788,522.41</b>	<b>\$974,682.59</b>	
	Rates Total	-\$3,556,469.00	-\$3,556,469.00	-\$3,577,398.57	\$20,929.57	
	Operating Grants, Subsidies & Contributions Total	-\$1,646,099.00	-\$675,307.00	-\$815,214.99	\$139,907.99	
	Fees And Charges Total	-\$207,265.00	-\$86,310.00	-\$159,046.24	\$72,736.24	
	Interest Earnings Total	-\$112,500.00	-\$46,870.00	-\$25,743.06	-\$21,126.94	Mid Yr Budget review
	Other Revenue Total	-\$35,135.00	-\$14,620.00	-\$9,381.63	-\$5,238.37	
	Non-Operating Grants, Subsidies & Contributions Total	-\$3,485,806.00	-\$1,161,932.00	-\$196,189.50	-\$965,742.50	Timing/Claims
<b>Operating Income Total</b>		<b>-\$9,043,274.00</b>	<b>-\$5,541,508.00</b>	<b>-\$4,782,973.99</b>	<b>-\$758,534.01</b>	
<b>Grand Total</b>		<b>-\$2,421,083.24</b>	<b>-\$2,778,303.00</b>	<b>-\$2,994,451.58</b>	<b>\$216,148.58</b>	



<b>12.1.8</b>	<b>Risk management updates December 2021</b>	
<b>LOCATION</b>	<b>Shire of Menzies</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM533</b>	
<b>DATE OF REPORT</b>	<b>06 December 2021</b>	
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. CONFIDENTIAL REDACTED - ME N 800 October 2021 Risk updates summary [12.1.8.1 - 2 pages]</li> <li>2. CONFIDENTIAL REDACTED - Shire of Menzies - Draft Risk Profiles October 2021 [12.1.8.2 - 6 pages]</li> <li>3. CONFIDENTIAL REDACTED - Menzies Risk Register October 2021 [12.1.8.3 - 8 pages]</li> </ol>	

#### **SUMMARY:**

Summary of risk management activities since June 2021, including risk profile updates, summary report (as included in confidential attachments to the agenda).

#### **BACKGROUND:**

Prior to 30 June 2018, meetings with the Chief Executive Officers (CEO's) for the Shires of Leonora, Laverton, Menzies and Wiluna were held, where opportunities for collaboration and service sharing were discussed. From these meetings, it was considered a viable opportunity to further explore the possibility of engaging the services of a consultancy company to perform the Statutory Compliance Services for the four local governments, given many already engaged consultants to assist with a variety of work.

The Shires of Leonora, Laverton, Menzies and Wiluna supported proceeding to the tender stage for Statutory Compliance Services and subsequently the tender was awarded to Moore Stephens (now known as Moore Australia). This tender included risk management support services, and the delivery of statutory support and compliance services.

Since the service with Moore Australia commenced in 2018/19, the Shire has adopted an updated risk management policy which aligns to *AS/NZS ISO 31000:2018 Risk Management Guidelines*. A Risk Management Strategy was also prepared utilising the Principles, Framework and Process as defined within the standard. The Strategy considers the context of the Shire and conforms to the requirements of the standard by providing the necessary guidance and direction to

be followed by the Shire in its risk management activities and is aligned with the risk management policy.

#### **COMMENT:**

The Risk Management Strategy provides guidance and direction around risk management activities, including the assessment, prioritisation and communication of risk. This includes the reporting of risks through the Audit and Risk Committee. The tender response from Moore Stephens also set out the delivery of risk management services through quarterly 'dashboard reports', bi-annual 'summary reports' and an annual 'risk control assurance workshop'.

A risk control assurance workshop was held with the Northern Goldfields Compliance Group (NGCG) in February 2019, which assisted to set out activities over the next twelve months. The workshop included discussions around the examination, review and updating of risks, as well as themes/profiles, controls, and frameworks. The group requested a generic set of 'risk profiles' be developed by Moore Australia which could then be reviewed and updated to apply to individual local governments. These draft risk profiles were utilised to develop a draft risk register, which was created and populated as an extension to existing online registers service provided by Moore Australia. These activities formed the foundation for risk management activities to be reported and monitored to the Audit Committee.

In February and March 2021, Moore Australia conducted a site visit with the NGCG to review and update the risk profiles for each local government, and to populate the risk register with updated controls to calculate residual risks to be reported to the Audit Committee. Reviews were also performed offsite in June and August 2021, with a further on-site review in late September 2021.

Updates resulting from the most recent review to risk profiles have been utilised to further update the risk register. A summary of updates to the risk profiles, the risk register and risk profiles up to October 2021 were presented at a briefing session for the Committee's information. These documents are not circulated with agenda documents, as they include the controls to be implemented / actioned by the Shire in an effort to reduce risk levels. Publication of such information may adversely impact on risk management activities if published.

The risk summary report is intended to be provided bi-annually to the committee. This report enables analysis of what has changed for the organisation, and whether these changes result in new or emerging risks against each risk profile. This subsequently allows the risk register to be updated, and to summarise new risks or changes to existing risks for the committee. The risk summary report highlighting risk changes identified against each profile since the last review, including actions and treatments in place for high level risks, is attached.

A quarterly dashboard report is a progress report informing the committee with a summary of the current number of risks, unaddressed high-level risks, total new risks etc. The table below demonstrates the format of quarterly reports to the committee communicating risk movements.

Risk Category	No. of High or Extreme Rated Risks Identified	No. of High or Extreme Rated Risks after Treatment	No. of New Risks Identified (October 2021)	No. of Risks Closed (October 2021)
Performance	2	1	0	0
Environmental	2	2	0	0
Reputational Damage	2	0	0	0
Financial	4	1	0	0
Service Delivery / Business Interruption	5	2	0	0
Legislative / Regulatory / Policy/ Occupational Safety and Health	4	1	0	1

The risk register is to be also updated with applicable recommendations (including best practice initiatives) resulting from focus audits and other reports recently published by the Office of the Auditor General (OAG) relating to the local government sector, in consultation with staff.

Discussions with Moore Australia as well as future site visits will be undertaken to further update risk profiles, actions and treatments for the next reporting period. These reports will be updated for the next meeting for committee information.

#### **CONSULTATION:**

Moore Australia, consultants.

#### **STATUTORY AUTHORITY:**

Regulation 17.1 of the *Local Government (Audit) Regulations 1996* requires the CEO to monitor the appropriateness and effectiveness of systems and procedures in regard to risk management, internal controls and legislative compliance.

#### **POLICY IMPLICATIONS:**

The Risk Management Policy outlines the Shire's commitment and approach to managing risks impacting day-to-day operations and the delivery of strategic objectives.

#### **FINANCIAL IMPLICATIONS:**

Provision is included in the 2021/22 Adopted Budget for Moore Australia to deliver Statutory Compliance Services, including risk management, in line with the awarded tender.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
As per the attached risk statements.		

**STRATEGIC IMPLICATIONS:**

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER AND COMMITTEE RECOMMENDATION:**

That Council receives the summary of updates to the risk profiles, the risk register and risk profiles up to October 2021, and the above report updating risk management activities undertaken to date.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>12.1.9</b>	<b>Audit &amp; Risk Committee - Terms of Reference</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM531</b>
<b>DATE OF REPORT</b>	<b>6 December 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil.</b>
<b>ATTACHMENT</b>	1. So M Audit & Risk Committee To R [12.1.9.1 - 6 pages]

### **SUMMARY:**

The Shire of Menzies has established an Audit & Risk Committee and formalised new Audit & Risk Committee Terms of Reference (ToR).

### **BACKGROUND:**

The Shire's audit, compliance and risk management is further enhanced and managed through the establishment of the Audit & Risk Committee.

The committee's primary objective is to support the Shire of Menzies in discharging its legislative responsibility associated with governing the Shire's affairs and overseeing the allocation of the Shire's finances and resources. The committee will promote transparency and accountability in the Shire's financial reporting and promote effective and responsible management of risks to protect the Shire's assets.

The ToR has been developed to facilitate the operation of the Audit & Risk Committee and is based on information provided from WALGA and six LGAs, in consultation with the CEO.

### **COMMENT:**

The objectives of the Audit & Risk Committee are to oversee:

- The integrity of external financial reporting, including accounting policies;
- The scope of work, objectivity, performance and independence of the external auditor;
- The establishment, effectiveness and maintenance of controls and systems to safeguard the Shire's financial and physical assets;
- The framework and systems that are designed to ensure the Shire comply with relevant statutory and regulatory requirements;
- The framework for recognising risks arising from the Shire's operations and strategies and consider the adequacy of measures taken to manage those risks; and

- The framework and systems which protect the Council against fraud and irregularities.

The committee must also add to the credibility of Council by promoting ethical standards through its work.

The ToR includes a mechanism for appointing an independent member on the Committee, to further enhance the committee's experience and leadership skills and allow for wholesome oversight of internal audit, governance, risk management and internal control practices.

## **CONSULTATION:**

Brian Joiner, Chief Executive Officer.  
WALGA.

## **STATUTORY AUTHORITY:**

*Local Government Act 1995 s6.4*  
*Local Government (Financial Management) Regulations 1996, r34*

## **POLICY IMPLICATIONS:**

Nil.

## **FINANCIAL IMPLICATIONS:**

Nil.

## **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
N/A		

## **STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER AND COMMITTEE RECOMMENDATION:**

That Council adopts the Audit & Risk Committee Terms of Reference.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## **Audit & Risk Committee**

### **Terms of Reference**





## Audit & Risk Committee Terms of Reference

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### 1. Introduction

The Audit & Risk Committee has been established in accordance with part 7 of the *Local Government Act 1995*.

The Audit & Risk Committee is an advisory committee formally appointed by the Council and is responsible to the Council. The Audit & Risk Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any financial responsibility. The Audit & Risk Committee does not have any management functions and is therefore independent of management.

### 2. Objectives

The Audit & Risk Committee's primary objective is to support the Shire of Menzies in discharging its legislative responsibility associated with governing the Shire's affairs and overseeing the allocation of the Shire's finances and resources. The Audit & Risk Committee will promote transparency and accountability in the Shire's financial reporting and promote effective and responsible management of risks to protect the Shire's assets.

The Audit & Risk Committee will report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference in order to facilitate decision making by the Council in relation to the discharge of its responsibilities.

More specifically, the objectives of the Audit & Risk Committee are to oversee:

- a) The integrity of external financial reporting, including accounting policies.
- b) The scope of work, objectivity, performance and independence of the external auditor.
- c) The establishment, effectiveness and maintenance of controls and systems to safeguard the Shire's financial and physical assets.
- d) The framework and systems that are designed to ensure the Shire complies with relevant statutory and regulatory requirements.
- e) The framework for recognising risks arising from the Shire's operations and strategies and consider the adequacy of measures taken to manage those risks.
- f) The framework and systems which protect the Council against fraud and irregularities.

The Audit & Risk Committee must also add to the credibility of Council by promoting ethical standards through its work.

### 3. Authority

The Audit & Risk Committee has the authority of Council to:

- a) Review the internal and external auditors' annual audit plans and the outcomes /results of all audits undertaken;
- b) Formally meet with the Shire's appointed external auditor as necessary;
- c) Ensure any matters raised by external audit that require action are actioned; and
- d) Advise Council on any or all of the above as deemed necessary.



## Audit & Risk Committee Terms of Reference

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### 4. Composition

- 4.1 The members of the audit committee of a local government are to be appointed by the local government and at least 3 of the members, and the majority of the members, are to be council members.
- 4.2 A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.
- 4.3 An employee is not to be a member of an audit committee.
- 4.4 The Audit & Risk Committee will comprise of up to five (5) members, being four (4) council members and one (1) external independent member.
- 4.5 An external member will be a person independent of the Shire of Menzies and will not have provided paid services to the Shire either directly or indirectly.
- 4.6 The external independent member will be selected based on the following criteria:
  - a) a demonstrated high level of expertise and knowledge in financial management, reporting, governance and audit; and
  - b) relevant skills and experience in providing independent expert advice.
- 4.7 Appointments of an external independent member will be made following a public advertisement. The Chief Executive Officer (CEO) will evaluate potential members and make a recommendation to Council.
- 4.8 The Council will appoint all members of the Audit & Risk Committee.
- 4.9 Members shall be appointed for a period of up to two (2) years terminating on the day of the Local Government Ordinary Council Elections, unless Council resolves otherwise.
- 4.10 The Presiding Member and Deputy Presiding Member will be appointed by the Audit & Risk Committee, biennially by election by all committee members after the Local Government Ordinary Council Elections.
- 4.11 The quorum for a meeting shall be a minimum of 3 committee members.
- 4.12 Audit & Risk Committee members are required to abide by the *Local Government Act* and *Code of Conduct* in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.
- 4.13 Reimbursement of expenses approved by Council may be paid to an external person who is a member of the Audit & Risk Committee.

### 5. Meetings

- 5.1 The Audit & Risk Committee shall meet every three (3) months or more regularly as required at the discretion of the Presiding Member of the Audit & Risk Committee, the Shire President or the CEO.
- 5.2 Elected Members, who are not part of the Audit & Risk Committee, are invited to observe Audit & Risk Committee meetings, however they are not entitled to participate in the meeting.
- 5.3 The Presiding Member will preside at all meetings.



## Audit & Risk Committee Terms of Reference

- 5.4 Each member of the Committee at a meeting will have one vote. The Presiding Member will have a casting vote and simple majority will prevail.
- 5.5 The CEO, or his delegate, the Chief Financial Officer (CFO), is to attend all meetings to provide advice and guidance to the committee, however the CEO and employees are not members of the committee.
- 5.6 The CEO will invite members of management, internal and external auditors or others to attend meetings as observers and to provide pertinent information, as necessary.
- 5.7 The Audit & Risk Committee meetings are generally open to the public unless the Presiding Member or CEO deem it necessary to proceed behind closed doors pursuant to section 5.23 of the *Local Government Act 1995*.
- 5.8 Meeting agendas will be prepared and provided at least 72 hours in advance to members, along with appropriate briefing materials.
- 5.9 Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation.
- 5.10 Reports and recommendations of each committee meeting shall be presented to the next ordinary council meeting.

## 6. Responsibilities

The Audit & Risk Committee will carry out the following responsibilities:

- 6.1 Risk management
  - a) Review whether management has in place a current and comprehensive enterprise risk management framework and associated procedures for effective identification and management of the Shire's business and financial risks, including fraud.
  - b) Assess whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
  - c) Assess the impact of the Shire's enterprise risk management framework on its control environment and insurance arrangements.
  - d) Review the process of developing and implementing the Shire's fraud control arrangements and satisfy itself the Shire has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.
- 6.2 Business continuity
 

Assess whether a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
- 6.3 Internal Control
  - a) Review whether management's approach to maintaining an effective internal control framework is sound and effective.
  - b) Review whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.
  - c) Assess whether the appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.



## Audit & Risk Committee Terms of Reference

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- d) Review whether appropriate policies and supporting procedures are in place for the management and exercise of delegations.
- e) Consider how management identifies any required changes to the design or implementation of key internal controls.

### 6.4 Financial Report

- a) Review significant accounting and reporting issues, including complex or unusual transactions and highly judgemental areas, and recent accounting, professional and regulatory pronouncements and legislative changes, and understand their effect on the financial report.
- b) Review with management and the external auditors the results of the audit, including any difficulties encountered.
- c) Review the annual financial report and performance report of the Shire of Menzies and consider whether it is complete, consistent with information known to Audit & Risk Committee members, and reflects appropriate accounting principles.
- d) Review with management and the external auditors all matters required to be communicated to the Audit & Risk Committee under the Australian Auditing Standards.
- e) Review the draft Annual Financial Statements and recommend the adoption of the Annual Financial Statements to Council, in accordance with the timeframes as prescribed.
- f) Review the mid-year budget review and recommend the adoption of the budget review to Council.

### 6.5 Compliance

- a) Review the systems and processes to monitor effectiveness of the system for monitoring compliance with legislation and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance.
- b) Keep informed of the findings of any examinations by regulatory agencies and any auditor (internal or external) observations and monitor management's response to those findings.
- c) Obtain regular updates from management about compliance matters.
- d) Review the annual Compliance Audit Return and report to the Council the results of the review.

### 6.6 Internal Audit

- a) Review with management the terms of reference, activities and resourcing of the internal audit function.
- b) Review and recommend the annual internal audit plan for approval by the Council and all major changes to the plan.
- c) Monitor processes and practices to ensure that the independence of the audit function is maintained.
- d) Annually review the performance of the internal audit including the level of satisfaction with internal audit function.



## Audit & Risk Committee Terms of Reference

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### 6.7 Auditing

- a) Review all audit reports and provide advice to the Council on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.
- b) Monitor management's implementation of internal audit recommendations.
- c) Regularly review a report given to it by the CEO under regulation 17 (3) of the *Local Government (Administration) Regulations 1996*.

### 6.8 External Audit

- a) Consider the findings and recommendations of relevant Management Letters undertaken by the external auditor and ensure the Shire implements relevant recommendations.
- b) Provide an opportunity for the Audit & Risk Committee to meet with the external auditors to discuss any matters that the Audit & Risk Committee or the external auditors believe should be discussed privately.
- c) Monitor management's implementation of external audit recommendations.

### 6.9 Reporting Responsibilities

- a) Report regularly to the Council about Audit & Risk Committee activities, issues, and related recommendations through circulation of minutes.
- b) Monitor that open communication between the external auditor and the Shire's management occurs.

### 6.10 Other Responsibilities

- a) Perform other activities related to these terms of reference as requested by the Council.
- b) Annually review and assess the adequacy of the Audit & Risk Committee terms of reference, request Council approval for proposed changes, and ensure appropriate disclosure as might be required by legislation or regulation.

<b>12.1.10</b>	<b>Purchasing - internal audit and review</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM532</b>
<b>DATE OF REPORT</b>	<b>6 December 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### **SUMMARY:**

The Shire of Menzies has undertaken to review Governance/Compliance controls to ensure their effectiveness and mitigate risks for the Shire.

### **BACKGROUND:**

The Shire's preferred method of purchasing/payment is via the obtaining of Quotes, aligning proposed expenditure to budget(s), raising a Purchase Order (PO), acknowledging receipt of good/services in a good and fit to use manner, and then initiating payments to Creditors via the Shire's Banks online payments.

These processes are governed by the following policies:

- Policy 4.2 – Purchasing and Tenders
- Policy 4.10 – Financial Management – Payments of Accounts & Purchasing Authority Limits
- Policy 4.15 – Tender Evaluation Policy

### **COMMENT:**

A review was undertaken to identify any gaps in the process and provide more stringent controls. The table below outlines the current process.

<b>Current Controls</b>
Identify items to be purchased
Obtain quotes/pricing as per <b>Policy 4.2 – Purchasing and Tenders</b> <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Ethics &amp; Integrity</li> <li>• Value for money</li> <li>• Purchasing thresholds</li> <li>• Emergency Purchases</li> <li>• Unique Nature of Supply</li> <li>• Anti-avoidance</li> <li>• Contracts Renewals, Extensions &amp; Variations</li> <li>• Sustainable procurement</li> </ul>

<ul style="list-style-type: none"> <li>• Panels of Pre-qualified Suppliers</li> <li>• Record Keeping</li> <li>• Purchasing Policy Non-Compliance</li> </ul>
Budget is checked
Purchase is evaluated as per: <b>Policy 4.2 – Purchasing and Tenders</b> <b>Policy 4.15 – Tender Evaluation Policy</b>
If there is not budget allocation or the cost center is at budget level, review of other complementary/similar budget line codes undertaken so as to see if re-allocation can be done
If within Budget, and within purchase/tender policies, then purchase is progressed
Purchase Order (PO) is raised
Executed by either CEO/CFO, within their approval limits <b>Policy 4.10 – Financial Management – Payments of Accounts &amp; Purchasing Authority Limits</b>
Supplier PO is provided to the supplier
Goods/Service collected/delivered
Receipt of goods/service confirmed <b>Policy 4.7 – Creditors Preparation for Payment</b>
Invoice matched to PO

Following the review of these processes it was regarded that the processes are contemporary and provide strong compliance and audit of the purchasing process, and are in alignment with the Shire's policies and the *Local Government Act 1995*. No changes are required this review period.

#### **CONSULTATION:**

Nil.

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995* s 6.4

*Local Government (Financial Management) Regulations 1996*, r34

#### **POLICY IMPLICATIONS:**

Nil.

#### **FINANCIAL IMPLICATIONS:**

Nil.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER AND COMMITTEE RECOMMENDATION:**

That Council notes the actions taken to ensure the risk of fraudulent transactions are minimised and all payments from the Shire's bank accounts are checked, authorised and are made within accordance with the *Local Government Act 1995*, the Shire's purchasing policies and with good governance.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## 12.2 Administration Reports

<b>12.2.1</b>	<b>Adoption of draft Annual Report 2020/21 FY</b>	
<b>LOCATION</b>	<b>Shire of Menzies</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM539</b>	
<b>DATE OF REPORT</b>	<b>29 November 2021</b>	
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. Shire of Menzies - Annual Report 2020-2021 - DRAFT [12.2.1.1 - 76 pages]	

### **SUMMARY:**

The purpose of this report is for Council to accept the draft Annual Report for the 2020/21 FY.

### **BACKGROUND:**

The Local Government Act (s5.54) (1) requires the local government to accept its Annual Report by 31 December after that financial year. The Audit Report for 2020/2021 FY was received on 10 December 2021.

Additionally, the Local Government Act 1995 stipulates the Local Government must hold a General Meeting of Electors not more than 56 days after accepting the Annual Report.

By adopting the annual report at this OCM and holding an Electors Meeting on 27 January 2021, all the requirements of the Act and Regulations will be met.

### **COMMENT:**

Nil.

### **CONSULTATION:**

Office of the Auditor General.  
RSM, auditors.  
Antonio Giometti, CFO.

**STATUTORY AUTHORITY:**

*Local Government Act 1995 S5.27; 5.53; 5.54; 5.55; 5.55A*  
*Local Government (Financial Management) Regulations 5.54(1) & (2)*

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

Nil.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
N/A		

**STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Absolute Majority

**OFFICER RECOMMENDATION:**

That Council:

1. Accepts the draft Annual Report for the Financial Year 2020/2021; and
2. Approves an Electors Meeting to be held at 5:00pm on 27 January 2022 in the Menzies Town Hall.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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# Annual Report

## 2021





The Shire of Menzies respectfully acknowledges the local Indigenous peoples, the Traditional Custodians of the land upon which it conducts its business, and pays respect to Elders Past, Present and Emerging.

# Contents

COMMUNITY STATISTICS .....	4
ABOUT THE SHIRE .....	5
SHIRE PRESIDENT'S REPORT .....	6
2020-21 COUNCILLORS .....	8
COUNCILLOR COMMITTEES .....	9
OVERVIEW OF PLAN FOR THE FUTURE .....	10
CHIEF EXECUTIVE OFFICER REPORT .....	11
REVENUE AND EXPENDITURE .....	12
ACTIVITIES OF COUNCIL.....	14
Personal Involvement.....	14
Agenda.....	14
Minutes.....	14
Public Library.....	14
Caravan Park.....	14
Menzies Visitor Centre.....	14
Emergency Services Buildings.....	14
Airstrip.....	15
Dog and Cat Registrations.....	15
Dog Impoundment.....	15
Health and Building Information.....	15
Community Services.....	15
STATUTORY COMPLIANCE.....	16
Access to Council Documents.....	16
State Record Act 2000.....	16
Compliance Audit Return.....	16
Freedom of Information Statement.....	16
Disclosure of Annual Salaries .....	17
Primary and Annual Returns.....	18
Complaints.....	18
Public Interest Disclosure.....	18
Competitive Neutrality.....	18
Legislative Review.....	18
Public Participation.....	18
Disability Services Plan.....	19
FINANCIAL RATIOS EXPLAINED .....	20
ORGANISATION STRUCTURE.....	22
2020/2021 AUDITED FINANCIALS .....	23

# Community statistics



Population	490 (ABS 2016)
Number of electors	278
Number of Dwellings	130
Distance from Perth	730km
Area	124,635 square kilometres
Suburbs and localities	Kookynie, 6431; Menzies 6436; Tjuntjuntjara 6431
Schools	Menzies Community School, Tjuntjuntjara Remote Community School
Length of sealed roads (km)	51.2
Length of unsealed roads (km)	2129
Rates levied	\$3.3M
Total revenue	\$6.9M
Council employees	20



Other interesting facts	
Tourist attractions	Lake Ballard, Niagara Dam, Lady Shenton Building, Goongarrie Cottages, Spinifex Art Centre
Local Industries	Gold mining, nickel mining, potash salt mining, pastoral, tourism, prospecting
Significant local events	Menzies CyClassic, Menzies Rodeo





“

“While many of our grand old buildings are long gone, evidence of what life must have been like in the Shire of Menzies 100 years ago is all around us and just waiting to be explored.”

## About the Shire

The Shire of Menzies has common borders with the Shires of Yilgarn, Sandstone, Leonora, Laverton, Coolgardie and the City of Kalgoorlie-Boulder. It stretches some 1025 kilometres from east to west, and encompasses an area of 124,635 square kilometres.

The three major population centres are Menzies, Kookynie to the west, and Tjuntjuntjara close to the border with South Australia. They are separated by a wide area of the country. Within this area a combination of mining and pastoral activities are undertaken.

The Shire boasts schools at Menzies and Tjuntjuntjara where students from kindergarten to Year 12 attend. Both Menzies and Tjuntjuntjara are also serviced by a Nursing Post and the Royal Flying Doctor respectively.

The Menzies Municipality was gazetted in 1895. It was dissolved and included in the North Coolgardie Road District in 1912, which was itself dissolved the same year to

form the Menzies, Kookynie and Mount Malcolm Road Districts. In 1918, Kookynie was merged into Menzies, which on 1 July 1961 became the shire of today.

### Out and About

The heart of the Menzies Shire is its people and their meeting places. Visitors to the town itself can enjoy a walk around town with ‘Our Way’ and ‘Our Place’ walk trails.

Also popular is a day trip to Lake Ballard, home to the Inside Australia - Antony Gormley Sculptures. Set over 10 square kilometres the 51 sculptures represent the residents of Menzies whose bodies were scanned for casts.

Kookynie and its Grand Hotel has a long and distinguished history. Willie the horse has adopted the Hotel, and in return the town has adopted Willie. Kookynie is close to Niagara Dam (pictured above) which is another of the Shire's very popular tourist destinations.

The residents of the remote community at Tjuntjuntjara share their time between caring for the land and capturing important times and stories on canvas and other artworks.





## Shire President's Report

The 2020/21 financial year has seen the completion of a number of outstanding projects, as well as ongoing works on the Shire's extensive road network.

In September, available Councillors travelled to Tjuntjuntjara for the Ordinary Meeting of Council, which gave an opportunity to inspect the completed roadworks on the Connie Sue Highway and Tjuntjuntjara Community Access Road that was commenced in May by Nullarbor Transport Services.

At the September Meeting Council accepted the resignation of Rural Ward Councillor Debbie Hansen.

Community consultation with residents in Kookynie regarding cattle roaming at large within the townsite and the concept of fencing the townsite, including the airstrip to keep the cattle out of town, limiting the damage caused by the cattle and the safety of the residents.

While 2020 had its challenges, there were also successes and, continuing the tradition, we celebrated the year at the annual Community Christmas Party, held at Menzies Hotel, with refreshments and a barbeque provided by the Shire. I wish to convey my thanks to Gary Munro for once again volunteering to cook the barbeque. Pensioner hampers were delivered to our eligible residents in Menzies, compliments of the Shire of Menzies.

In January the Shire welcomed Mr Brian Joiner, the new CEO for Menzies. Brian held his first Community event on Australia Day, with a Bacon and Eggs brunch, providing a perfect opportunity for the community to meet our new CEO.

February saw the extraordinary election for the vacant rural Councillor position. There being only one nominee, Rohan (Scott) Baird, was elected unopposed.

That month we also celebrated the opening of the shower and toilet block at the town Truck Bay. The facility has further enhanced provision of first-class amenities for truck drivers. The Shire is constantly receiving positive comments from users of the facility.

It was time to start thinking about the annual budget, Crs Mader, Dwyer J and myself undertook a comprehensive road trip incorporating Phorphy, Yarri, Mt Celia, Bindah Mine, Lake Carey Crossing, Yundamindra to Kookynie.

In April we continued our discussions on the establishment of a Volunteer Bushfire Brigade at Tjuntjuntjara. Council accepted the resignation of Town Ward Councillor Vashti Ashwin, the Minister approved that the seat would remain vacant until the upcoming elections in October.

In May Council awarded the tender of road improvements





“ It was also a great honour to conduct a Citizenship Ceremony for Dr Ruth Murdie on this long weekend, in conjunction with Rick Wilson MP.”

**Cr Greg Dwyer, Shire President**

and repairs of the Tjuntjuntjara access road to Fraser Range Station, with works to commence in the new financial year. Our first budget workshop was held during the month, attended by available Councillors.

Re-sheeting works were undertaken on the Menzies North-West Road in preparation for the continuation of the ongoing bitumen sealing project on this road.

Preparations for the Menzies Classic/Goldfields Cyclistic were well underway for the June long weekend. This race included the 92nd year of the Chas Egan Memorial Handicaps Race. The long weekend holiday started off with the well-recognised Leonora Inland Art Prize, of which Menzies Shire is a long-term sponsor. DJ Rev provided music and entertainment as the spectators welcomed the riders into Menzies. The Eastern Goldfields Cycle Club dinner was attended by approximately 250 people followed by the much talked about fireworks display. Sunday morning commenced with a community breakfast provided by the Shire of Menzies. The cyclists were once again entertained by DJ Rev as they departed Menzies to commence the second stage of the Race “The Leonora Golden Wheels”. The Shire staff work extremely hard in preparation for this event and I convey my thanks to those involved.

It was also a great honour to conduct a Citizenship Ceremony for Dr Ruth Murdie on this long weekend, in conjunction with Rick Wilson MP. The idea of the Ceremony in Menzies came from Rob Northcoat, a member of the Eastern Goldfields Cycle Club, as is Ruth Murdie.

Our sincere thanks go to Dr Lesley Arnott, Rick Wilson for their assistance and Alex Hawke, Minister for Immigration and Citizenship, for allowing the Ceremony to be conducted in Menzies rather than Ruth Murdie’s Local Government, City of Bayswater. Rick in turn had the honour of being the first guest to use our new, recently completed, staff house in Onslow Street.

The financial year was finished off with another trip to Tjuntjuntjara for the June OCM, where we noted the improvement of the roads in the Shire of Menzies on the Connie Sue and Community roads.

While not as disruptive as the previous year, Covid-19 has still been with us and continues to present restrictions and uncertainty. I take this opportunity to convey my thanks to all Councillors, staff, volunteers and the community for your assistance and efforts as we continue to overcome these challenges and progress. On a final note, I urge all residents within the Shire of Menzies to “Roll up for WA” so we can continue to live in a safe environment.

## 2020-2021 Councillors



Cr Greg Dwyer  
Shire President  
(Rural Ward)  
Term Expires: 2021



Cr Ian Baird  
Deputy Shire  
President  
(Rural Ward)  
Term Expires: 2023



Cr Jill Dwyer  
Councillor  
(Rural Ward)  
Term Expires: 2021



Cr Justin Lee  
Councillor  
(Town Ward)  
Term Expires: 2021



Cr Keith Mader  
Councillor  
(Town Ward)  
Term Expires: 2021



Cr Scott Baird  
Councillor  
(Rural Ward)  
Term Expires: 2023



Cr Debbie Hansen  
Councillor  
(Rural Ward)  
Resigned September  
2020



Cr Vashti Ashwin  
Councillor  
(Town Ward)  
Resigned April 2021

# Councillor Committees



Internal Committees	Councillors
Audit Committee	Cr Greg Dwyer, Cr Jill Dwyer, Cr Ian Baird
Lake Ballard Management Advisory Committee	Cr Greg Dwyer, Cr Justin Lee, Cr Keith Mader, Cr Jill Dwyer
Niagara Dam Working Party	Cr Greg Dwyer, Cr Jill Dwyer
External Committees	
GVROC	Cr Jill Dwyer, Cr Keith Mader
Regional Roads Group	Cr Greg Dwyer, Cr Ian Baird
Local Emergency Management	Cr Greg Dwyer, Cr Keith



Attendance records	Ordinary Council Meetings	Audit Meetings
Cr Greg Dwyer	12 from 12	2 from 2
Cr Ian Baird	12 from 12	2 from 2
Cr Jill Dwyer	11 from 12	2 from 2
Cr Vashti Ashwin	4 from 9 (resigned April 2021)	N/A
Cr Debbie Hansen	0 from 2 (resigned September 2020)	N/A
Cr Keith Mader	12 from 12	N/A
Cr Justin Lee	9 from 12	N/A
Cr Scott Baird	4 from 6 (elected January 2021)	N/A



# The Plan for the Future

The Shire of Menzies Strategic Community Plan 2013 – 2023 was prepared through engagement and consultation with the community. It reflects predominant community interests and views.

In 2020– 2021 a review of the following plans has begun:

Strategic Community Plan; Corporate Business Plan; Long Term Financial Plan; Workforce Plan; Town Planning Scheme.

The Corporate Business Plan shows the expected capital expenditure for 2021-2022 as the following:

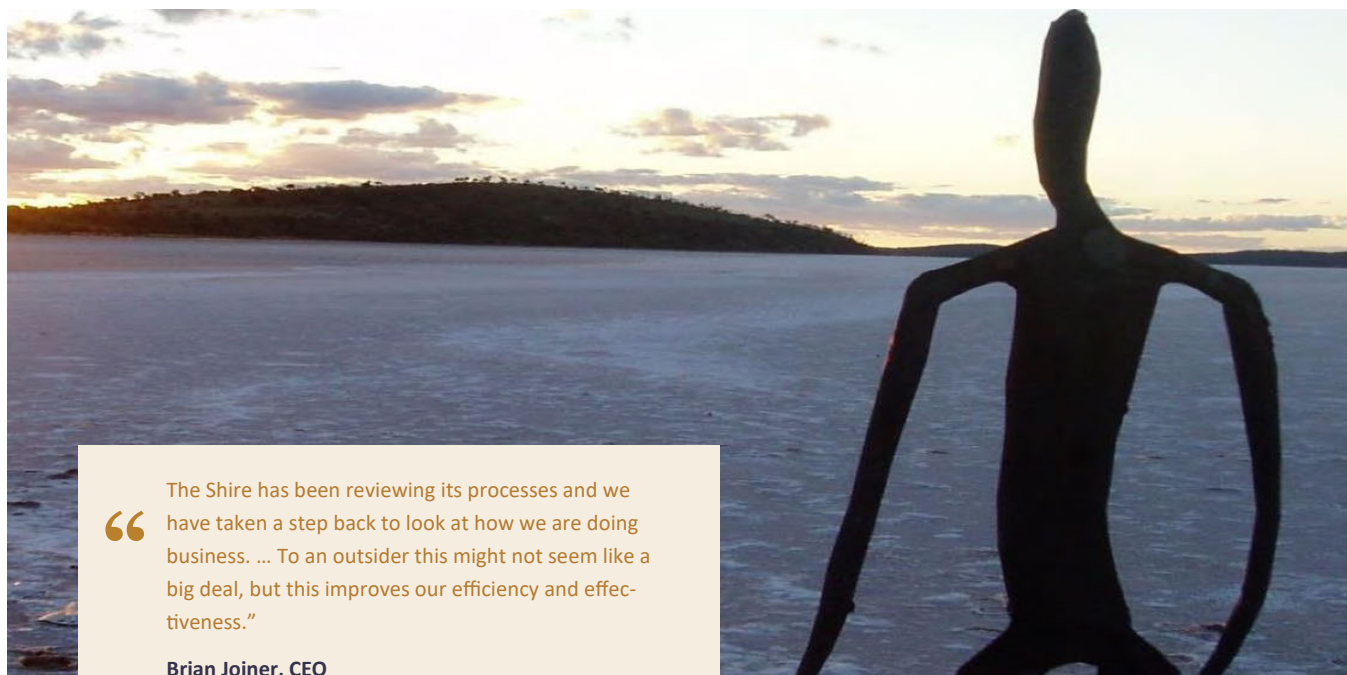
Project	\$2020-2021
Building Infrastructure upgrades and renewal	2,190,500
Plant and Equipment upgrades and renewal	144,000
Road Infrastructure upgrades and renewal	2,772,000
Footpaths Infrastructure upgrades and renewal	200,000
Other Infrastructure upgrades and renewal	1,119,000

The capital projects in the Annual Budget are decided by referring to the Shire's Strategic Community Plan, Long Term Financial Plan and Corporate Business Plan.

The capital projects listed in the table below were anticipated to commence during the 2020-2021 financial year.

Project	Projected Cost
Comet Vale Cemetery Fence	50,000
Build new staff housing	420,000
Shade at Tjuntjuntjara Cemetery	50,000
Footpaths in Menzies	100,000
Church Hall landscaping and fencing	25,000
Menzies North West Road— 5km bitumen	1,100,000
Tjuntjuntjara Access Road	220,000
Mechanics vehicle	72,000





“

The Shire has been reviewing its processes and we have taken a step back to look at how we are doing business. ... To an outsider this might not seem like a big deal, but this improves our efficiency and effectiveness.”

**Brian Joiner, CEO**

## CEO's Report

I am proud to present my second Annual Report for the Shire of Menzies. Once again, we have gone through an interesting year, which created an unpredictable business environment. We have still managed to provide all our services and deliver projects while remaining in a strong financial position.

During the first half of the financial year the Shire went through a recruiting process for a new CEO which resulted in my appointment. Local Government CEO recruitment is a regulated process and takes some time to conclude. Unfortunately, this led to a period of instability within the Shire with a couple of acting CEOs over the six month period. It is pleasing to be able to report the Shire is now fully staffed with a team of quality people working for the community. We are now fully focussed on providing responsible management, delivering projects, and growing the communities within the Shire.

The COVID-19 saga continued to roll on throughout the year causing restrictions and uncertainty within our lives to remain. Vaccinations commenced across the Shire, targeting our most vulnerable people first and then moving into other demographics. It has been a constant source of frustration that we have not been able to get accurate statistics for our Shire and we are lumped together as the 'Goldfields'. I don't believe this reflects the take up rate

within our Shire and I thank everyone for doing the right thing to protect others within our communities.

We did manage to deliver a few projects within the reporting period. These included the toilet facilities at the truck stop, a new staff house in Onslow Street, road upgrades, and various smaller projects. Many more projects were commenced for delivery within the next financial year.

The Shire has been reviewing its processes and we have taken a step back to look at how we are doing business. There were five large bodies of work completed encompassing adoption of strategic plans, implementation of new work health safety processes to comply with the new WHS Act, reviewing all our policies and plans, reviewing all our Local Laws, and overhauling our HR systems. To an outsider this might not seem like a big deal, but this improves our efficiency and effectiveness.

Our Council had a few changes over the year and I would sincerely like to thank all who have put their hand up to take on this role. Many of our Council meeting agendas go over 300 pages with a lot of reports dealing in process interspersed with others that can split the community. This is a tough job which is essentially volunteer time with quite small payments made for their time.

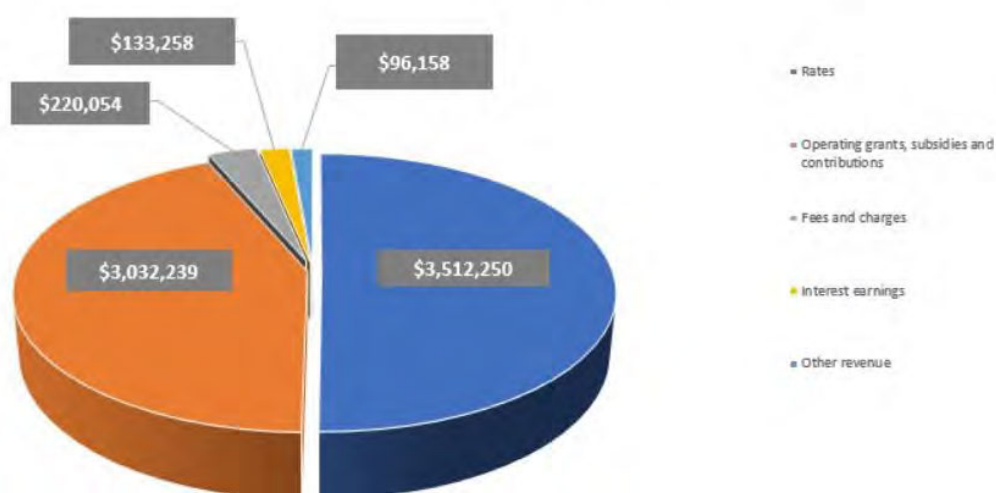
To end this year's report I would like to thank all of the hard-working Shire staff who have worked with me to make the Shire of Menzies one of the most respected Shires within WA. Your efforts don't go unnoticed and you have my gratitude for everything you do.

# Revenue and expenditure

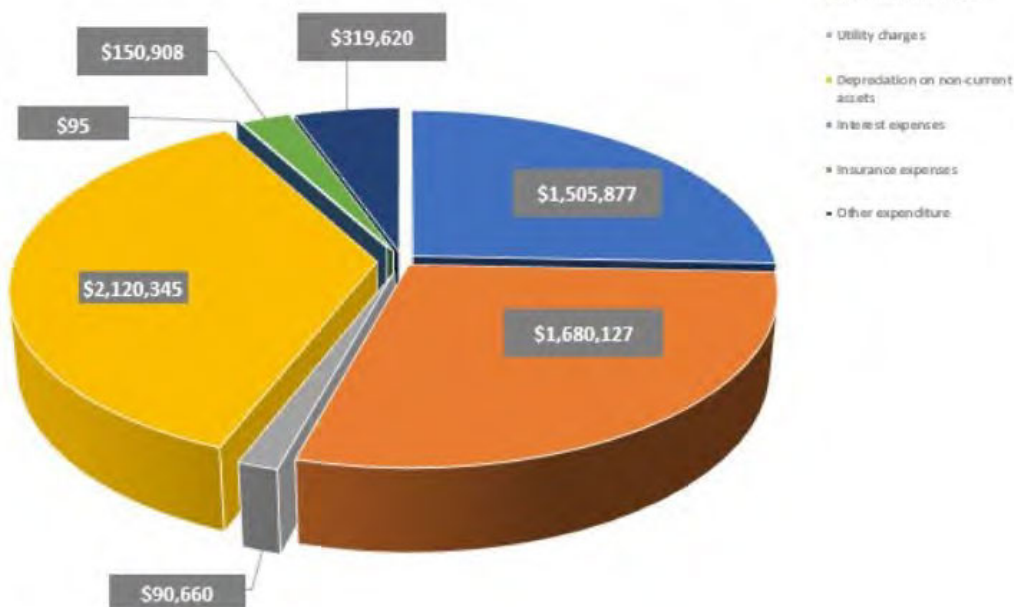
Below is a breakdown of the shire's revenue and expenditure by Nature and Type for the year ending 30th June

2020 and for which there are more details in the attached audited financial statements.

**Revenue Nature and Type 2020/2021**

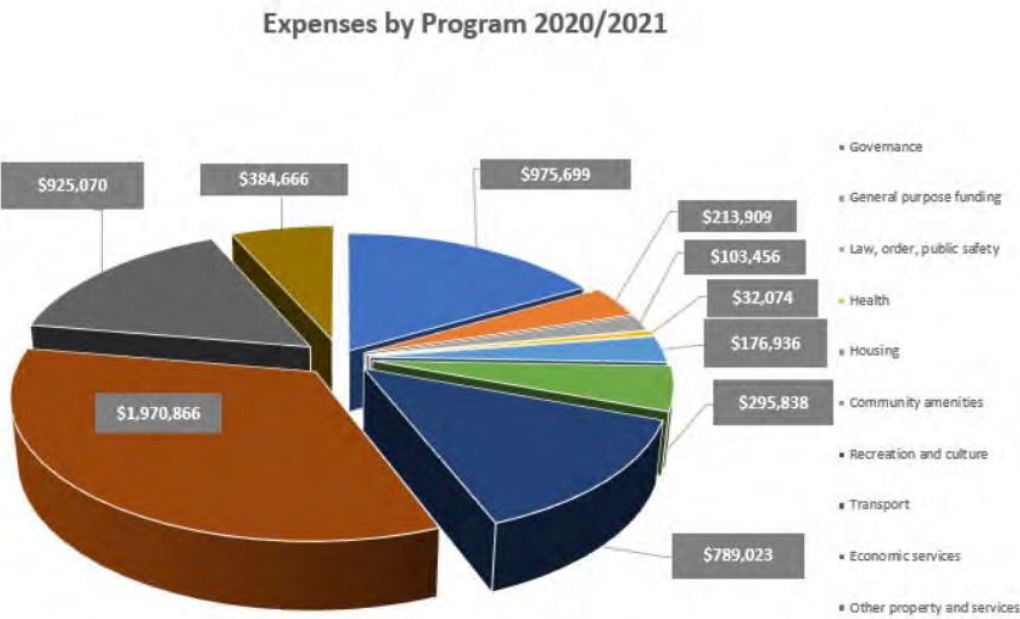
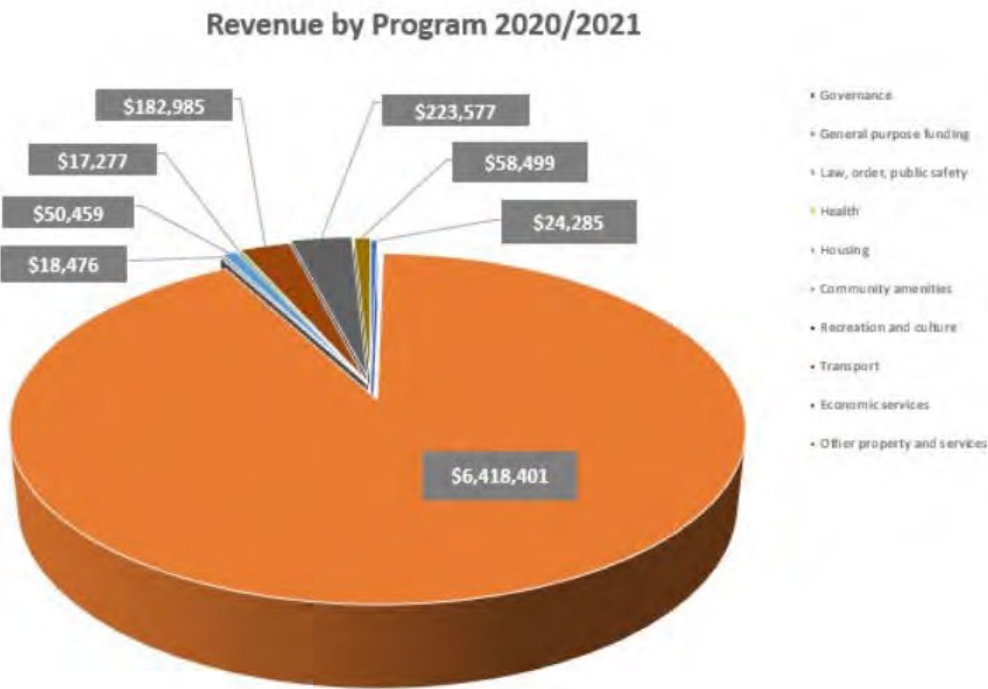


**Expenses Nature and Type 2020/2021**



Below are graphical representations of the final revenues and expenditures by Program for the year ending 30 June 2021. Grants, Subsidies &

contributions includes grants from Federal taxes (GST) for the maintaining of roads and general infrastructure. A Full explanation of the compo-





# Activities of Council

## Personal Involvement

Elected members are involved with many organisations within the community, and are also active in representing Menzies at a regional and state level. Council's nomination to other organisations include:

- Goldfields Tourism Network Association
- Goldfields Regional Road Group
- Goldfields Voluntary Regional Organisation of Councils
- Local Emergency Management Committee
- Goldfields Esperance Regional Collaborative Group (GERCG)
- Lake Ballard Management Advisory Committee.

## Agendas

To ensure that all items are included in the Agenda for Council meetings, it is requested that items for consideration be submitted to the Chief Executive Officer at least 14 days prior to Council meeting. This will permit your item to be researched if necessary, and be presented to Council with a recommendation for decision, if appropriate. Agendas are prepared for members and are distributed 7 days prior to the meeting. Copies of the Agenda are available prior to the meeting in accordance with the Local Government Act (1995).

## Minutes

The Minutes of Council and Committee meetings are available for inspection after the meeting in accordance with the Local Government Act 1995, and are available on the Council website. Please note

that all Minutes are subject to confirmation by Council.

## Public Library

The Shire of Menzies Public Library is situated within the Lady Shenton Building (Menzies Visitor Centre). It is open the same hours as the Lady Shenton Building. New books, DVDs and magazines are received each month.

## Caravan Park

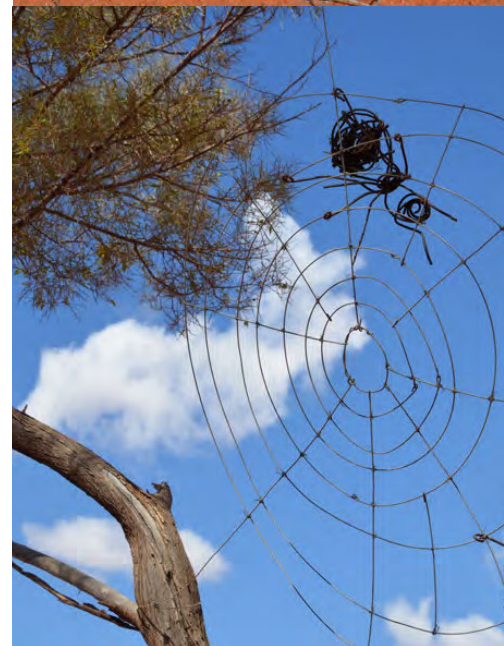
The Shire of Menzies Caravan Park is adjacent to the Menzies Visitor Centre (08) 9024 2702. After hours for caravans works on a honesty system. The caravan park has powered caravan sites, and tent sites available. A camp kitchen and guest laundry are also available. Two chalet with a double and a single bed is available for booking.

## Visitor Centre

The Menzies Visitor Centre is located within the Lady Shenton Building. Facilities co-located within the Visitor Centre include a Community Postal Agency, Internet Access, Gift Shop and Public Library. The Visitor Centre is open weekdays (except public holidays).

## Emergency Services Buildings

The Emergency Services Buildings are situated on Archibald Street in the Emergency Services Area. This area comprises the Volunteer Bushfire Brigade Headquarters, Menzies Nursing Post, and Menzies St John Ambulance Sub Centre. Details of times for the Nursing Post and visiting Doctors and other medical agencies are published in the Menzies Matters each month.





### Airstrip

The Menzies Airstrip is located 1km north of the Menzies townsite off Goldfields Highway. The airstrip for Kookynie is adjacent to the townsite.

### Dog and Cat registrations

Dog registrations become due on the 1 November each year. All dogs and cats over 3 months and over must be registered and microchipped. All cats must be sterilised.

### Dog Impoundment

Dog owners have an obligation to keep their dogs under effective control at all times. Dogs wandering at large present a nuisance and are a danger to the public. Dog patrols will be carried out by the ranger and complaints will be acted upon.

The Dog Act 1976 provides heavy penalties for owners whose dogs are impounded.

### Health and Building information

Dog The Principal Environmental Health Officer / Building Surveyor, Mr David Hadden is located at the Shire of Leonora Administration Offices.

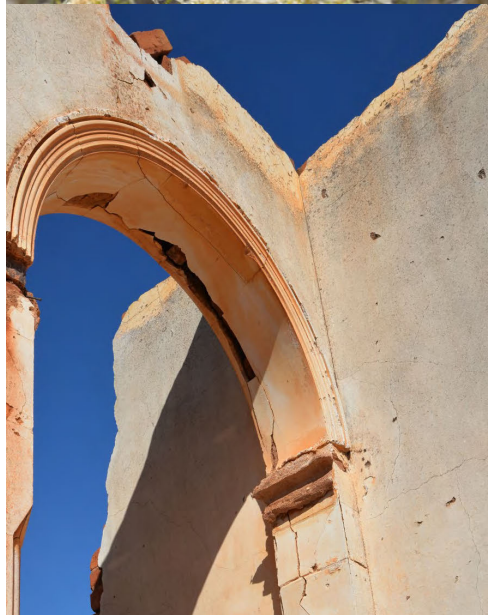
Any matters concerning Health and Building can be directed to Mr Hadden on (04) 2837 6044.

### Community services

The Shire of Menzies provides an extensive variety of services for the community under a wide range of legislation. Services provided include: Building Control; Bush Fire Control & Fire Prevention; Cemeteries (Tourism Value and Maintenance Only); Citizenship Ceremonies; Crossovers; Demolition Permits; Dog Control; Environmental Health; Library Services; Street Bins; Media Releases; Playground Equipment; Public Buildings for Hire; Public Toilets; Recreation/Sporting Facilities; Roads and Footpaths; Rubbish Collection; Street Lighting; Traffic Control Works; Local Emergency Management Committee (LEMC); Weed Control on Reserves; Planning Controls; Parks and Reserves; Youth Activities and School Holiday Programs.

The Shire provide financial and/or other support to a number of organisations such as Menzies Community School; Royal Flying Doctor Service; Menzies Volunteer Bushfire Brigade; Menzies Classic Cycle Race; Golden Quest Trail Association; Menzies St John Ambulance Sub Centre; Tjuntjuntjara Community; and Menzies Aboriginal Corporation.





# Statutory Compliance

## Access to Council documents

The following documents are available for inspection at the Council Administration Office and the Town Library free of charge. Copies of the documents can be made available, although some will incur a charge to cover the cost of photocopying. The Local Government Act 1995 does stipulate minimum requirements for documents to be made available for public inspection, and these include:

- Minutes and Agenda of Council and Committee Meetings
- Policy Manual, Annual Budgets Annual Report
- Annual Financial Statements
- Council Local Laws
- Town Planning Scheme
- Town Planning Policy Manual
- Financial Interest Register.

## State Records Act 2000

The State Records Act 2000 requires the Shire to maintain and dispose of all records in the prescribed manner.

Standard 2, Principle 6 – Compliance: Government organisations ensure their employees comply with the record keeping plan. Rationale: An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Require-

ments: The record keeping plan is to provide evidence that:

The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.

The organisation conducts a record keeping training program, when required.

The efficiency and effectiveness of the record keeping training program is reviewed from time to time. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

## Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the Local Government Act 1995. The CAR includes a range of compliance categories to be met. The Completed CAR for 2020 was received by Council at its March 2021 meeting and was subsequently submitted to the Department of Local Government prior to 31 March 2021 in accordance with Regulations 14 and 15 of the Local Government (Audit) Regulations 1996.

## Freedom of Information Statement

The Shire of Menzies is responsible for the good governance of the district and carries out functions as required including statutory compliance and provision of facilities and services.





The Council meets once each month to make decisions relating to the policy and direction of the Shire. All meetings are open to the public and the meeting dates and venues are advertised to the public. Members of the public are able to ask questions during public question time at the commencement of each meeting.

Council maintains records relating to each property within the Shire and also records relating to the function and administration of the Shire including minutes of meetings, financial interests register, register of delegations, rates book, electoral roll, financial statements and local laws.

These documents can be inspected at the Shire Office, Shenton Street Menzies, Monday to Friday between the hours of 8.30am and 4.30pm. Changes to personal information should be made in writing.

Requests for information under the Freedom of Information Act can be sent to the Chief Executive Officer, Shire of Menzies, PO Box 4 Menzies WA 6436. The Shire of Menzies received no applications under the Freedom of Information Act 1992. A copy of the Council's FOI statement is available on the website.

### Disclosure of annual salaries

Regulation 19B of the Local Government (Administration) Regulation 1996 requires the Shire to include the following information in its Annual Report:

The number of employees of the Shire entitles to an annual salary of \$130,00 or more; and the number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2020/2021:

\$ from	\$ to	Number of employees
130,000	139,999	2
140,000	149,999	1
200,000	210,000	1

Note: The amount paid to the CEO includes the total remuneration package, as defined in the *Salaries and Allowances Act 1975*.





### Primary and Annual Returns

In accordance with Section 5.75 and 5.76 of the Local Government Act 1995 all relevant persons lodged an Annual Return by the due date of 31 August 2020 and a primary return within 3 months of their start date. All returns are managed by the Chief Executive Officer and are available for viewing by members of the public upon request.

### Complaints

For the purpose of Section 5.121 of the Local Government Act 1995 Council must report entries recorded in the Register of Complaints during the financial year.

Council did not receive any complaints during the 2020/21 financial year.

### Public Interest Disclosure

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, and provides for the protection of those making such disclosure and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with the obligation under the Act. The Shire of Menzies had no Public

Interest Disclosures during the reporting period 2020/21.

### Competitive Neutrality

This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector. The Shire of Menzies complied with this principle.

### Legislative Review

All local governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

Where necessary Clause 7 legislation review principles will be complied with and the Shire of Menzies remains committed to reviewing its existing local laws, as well as proposed local laws.

### Public participation

Members of the public have a number of opportunities to put forward their views on particular items before Council. These include deputations to Council and public question time available at each Council meeting; submissions; petitions; and written requests. Elected members are also available to discuss issues relevant to Council.

# Disability Services Plan

The Shire of Menzies is committed to ensuring that the community is accessible for people with disabilities, their families and their carers.

People with disabilities who live in country areas should be given the support to remain in the community of their own choice. The Disability Services Act 1999 requires Council to report on its Disability Services Plan achievements within its Annual Report.

Council adopted the Disability Access and Inclusion Plan July 2020 to June 2025 on 28 January 2021 and submitted a progress report to the Disability Services Commission annually. Many of the outcomes and strategies identified within the plan are being implemented on an ongoing basis.

When Council is addressing the issue of accessibility to Council's facilities and functions it is aware that by providing better access for people with disabilities it is providing better access for the whole community. Work continues to improve footpaths and access ways around the Menzies townsite as part of recognising the Disability Access and Inclusion Plan.

The Disability Services Commission requires Local Governments to report on the six outcomes relating to DAIPs annually.

## Outcome 1: Services and Events

Council is continually adapting our existing services to ensure people with disabilities have the same opportunities as other people to access the services of, and any events organised by the Shire.

## Outcome 2: Buildings and Other Facilities

Council also continues with improvements to buildings and footpath infrastructure to assist with both wheelchair and gopher access.

## Outcome 3: Information

Council Wherever possible people with disabilities can receive information from the Shire

in a format that will enable them to access the information readily as other people are able to access it.

People with disabilities can access information produced by the Shire of Menzies in different formats. Anyone requiring a different format are encouraged to contact the Shire Office.

Council also has a website which enables ease of access to public documents, information and other Council related data.

## Outcome 4: Level and Quality of Service

The staff is always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive.

Staff at the Shire of Menzies are made aware that people with disabilities may have different needs. Staff are encouraged to ensure that people with disabilities receive the same level and quality of service as other people receive.

## Outcome 5: Complaints

People with disabilities have the same opportunities as other people to make complaints to staff, and can be via written letters, email, SMS or verbally.

People with disabilities are able to make complaints and can do this via written letters, email, SMS or verbally.

## Outcome 6: Public Consultation

Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

Council has made the DAIP available on the website for the community to access. The community is also given the opportunity to comment on the DAIP prior to it being adopted by Council.





# Financial Ratios Explained

The Annual Financial Report for the year ended 30 June 2021 includes a set of financial ratios. The trends have been extrapolated to provide an indication of past performance on these ratios, and the effect that striving to meet industry standards may have on future decisions and direction of Council.

They have been set to guide Council to good governance,

ensuring the future viability of the shire.

Of the seven ratios following, four exceed the industry targets, one meets the industry target, one is not assessed (Asset Renewal Funding) and one is not applicable (Debt Service Cover) as the Shire has no loans. Awareness and understanding of these ratios by all stakeholders will be important as Council enters into forward planning.

Shire's Actual Ratios

Ratio		Basic Standard	2021	2020	2019
Current Ratio		$\geq 1.00$	10.86	4.41	3.26
Asset Consumption		$\geq 0.75$	0.96	0.98	0.98
Asset Renewal Funding		$\geq 1.05$	2.43	2.78	N/A
Asset Sustainability		$\geq 0.90$	0.71	1.41	2.79
Debt Service Cover		$\geq 2.00$	N/A	N/A	N/A
Operating Surplus		$\geq 0.15$	0.29	0.01	0.19
Own Source Revenue Coverage		$\geq 0.60$	0.68	0.59	0.64
		Above Target	Within Acceptable Banding	Below Acceptable Banding	

<sup>1</sup> Target ratios per Department of Local Government and Communities (DLGC) Guidelines for Basic standard.

**Current Ratio** measures the liquidity position that has arisen from past year's transactions. This continues to be above the industry benchmark of  $\geq 1$ . It is calculated by dividing current unrestricted assets by current unrestricted liabilities.

A ratio of less than 1 means Council does not have sufficient cash to meet its immediate cash commitments. We have a very healthy Current Ratio, and therefore can readily meet our immediate cash requirements.

• 2016	6.43
• 2017	9.59
• 2018	5.24
• 2019	3.26
• 2020	4.21
• 2021	10.86

**Asset Sustainability Ratio (ASR)** measures the extent to which assets are being renewed/replaced compared to the amount consumed (depreciation). A ratio of more than 0.90 indicates the Council has a sustained capital investment program sufficient to renew/replace assets while also negating the effect of inflation on purchasing power over time.

• 2016	1.35
• 2017	0.46
• 2018	1.49
• 2019	2.79
• 2020	1.41
• 2021	0.71

**Debt Service Cover Ratio** measures Council's ability to service debt out of uncommitted or general purpose funds. The DLGC guideline for the basic standard is 2 and the advanced standard is 5.

This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan. The Shire of Menzies does not have any loans.

**Operating Surplus Ratios** measure Council's financial sustainability having regard to asset management and the community's service level needs. A negative ratio indicates the local government is experiencing an operating deficit. A sustained period of deficits will erode Council's ability to maintain both its operational service level and asset base over the longer term.

The target for this ratio is a positive between 0.01 and 0.15 for the basic standard, and greater than 0.15 for the advanced standard. The trend for this ratio has been up and down. This year the ratio is within the industry standard.

• 2016	(0.60)
• 2017	0.60

• 2018	0.21
• 2019	0.19
• 2020	0.01
• 2021	0.29

**Own Source Revenue Coverage Ratio** measures the Shire's ability to cover operating expenses from its own source revenue given current levels of operating expenses. A basic standard is achieved if the ratio is between 0.40 and 0.90, and advanced standard is greater than 0.90. These different standards have been established to recognise the varying revenue raising capacities across the sector.

Council meets the basic standard and can improve this ratio by either increasing rates, fees and charges or reducing operating expenses.

• 2016	0.47
• 2017	0.59
• 2018	0.61
• 2019	0.64
• 2020	0.59
• 2021	0.68

**Asset Consumption Ratio (ACR)** measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. The standard is met if the ratio is 0.50 and above, and improving if the ratio is between 0.60 and 0.75. Council has consistently met the target for this ratio.

• 2016	1.72
• 2017	0.79
• 2018	0.99
• 2019	0.98
• 2020	0.98
• 2021	0.96

**Asset Renewal Funding Ratio** measures the shire's ability to fund its projected asset renewal/replacements in the future. The standard is met if the ratio is between .75 and .95, and improving if the ratio is between 0.95 and 1.05 and the ASR falls within the range of 0.90 and 1.10 and ACR falls within the range of 0.5 to .75.

• 2016	0.99
• 2017	1.00
• 2018	N/A
• 2019	N/A
• 2020	2.78
• 2021	2.43



# Organisational Structure



## Service Provision

**Manager Works** looks after the following areas:

Menzies Town Services; Camping Grounds and Facilities; Maintenance Grading; Kookynie Town Services; Airstrips; Building Maintenance.

**Chief Financial Officer** looks after the following areas:

Rates Accounts Receivable; Payroll; Accounts Payable; Financial Reporting; Asset Management (Financial).

**Manager Works** looks after the following areas:

Menzies Town Services; Camping Grounds and Facilities; Maintenance Grading; Kookynie Town Services; Airstrips.

**Manager Governance and Minor Projects** looks after the following areas:

Records and Communication; Statutory Reporting and Compliance; Human Resources.

**Community Development Specialist** looks after the following areas:

Lady Shenton Building Services; Visitor Centre (Tourism); Community Resource Centre; Collections and History; Library; Menzies Post Office; Community Activities and Events; Caravan Park Management.

**SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	51

**COMMUNITY VISION**

The Shire will endeavour to provide the community services and facilities to meet the needs of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:  
124 Shenton Street  
Menzies WA 6436

**SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Menzies for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Menzies at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 10<sup>TH</sup> day of DECEMBER 2021

  
\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Brian Joiner



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24

SHIRE OF MENZIES  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	24(a)	3,512,250	3,562,400	3,352,627
Operating grants, subsidies and contributions	2(a)	3,032,239	1,515,687	2,690,890
Fees and charges	2(a)	220,054	192,830	257,335
Interest earnings	2(a)	133,258	211,640	252,350
Other revenue	2(a)	96,158	23,050	98,911
		<u>6,993,959</u>	<u>5,505,607</u>	<u>6,652,113</u>
<b>Expenses</b>				
Employee costs		(1,505,877)	(2,020,866)	(1,966,860)
Materials and contracts		(1,680,127)	(2,307,568)	(1,867,224)
Utility charges		(90,660)	(80,588)	(93,809)
Depreciation on non-current assets	10(b)	(2,120,345)	(2,225,431)	(2,242,127)
Interest expenses	2(b)	(95)	0	(529)
Insurance expenses		(150,908)	(129,692)	(122,358)
Other expenditure		(319,620)	(580,435)	(278,405)
		<u>(5,867,632)</u>	<u>(7,344,580)</u>	<u>(6,571,312)</u>
		1,126,327	(1,838,973)	80,801
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Profit on asset disposals	10(a)	7,977	0	1,417
(Loss) on asset disposals	10(a)	0	0	(35,329)
Fair value adjustments to financial assets at fair value through profit or loss		18,452	0	0
		<u>1,481,173</u>	<u>2,241,861</u>	<u>3,530,638</u>
<b>Net result for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>3,611,439</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	1,883,862
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>1,883,862</b>
<b>Total comprehensive income for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>5,495,301</b>

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



**SHIRE OF MENZIES**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Governance	2(a)	24,285	100	6,634
General purpose funding		6,418,401	4,974,022	5,558,933
Law, order, public safety		18,476	11,462	10,686
Health		0	300	450
Housing		50,459	65,700	88,687
Community amenities		17,277	25,630	27,964
Recreation and culture		0	800	16,730
Transport		182,985	198,034	643,435
Economic services		223,577	207,359	246,923
Other property and services		58,499	22,200	51,671
		<u>6,993,959</u>	<u>5,505,607</u>	<u>6,652,113</u>
<b>Expenses</b>				
Governance	2(b)	(975,699)	(746,054)	(881,861)
General purpose funding		(213,909)	(421,679)	(264,419)
Law, order, public safety		(103,456)	(75,511)	(110,478)
Health		(32,074)	(46,337)	(38,541)
Housing		(176,936)	(270,951)	(194,735)
Community amenities		(295,838)	(326,485)	(379,856)
Recreation and culture		(789,023)	(767,059)	(805,794)
Transport		(1,970,866)	(2,820,848)	(2,318,875)
Economic services		(925,070)	(1,258,356)	(921,397)
Other property and services		(384,666)	(611,300)	(654,827)
		<u>(5,867,537)</u>	<u>(7,344,580)</u>	<u>(6,570,783)</u>
<b>Finance Costs</b>				
Governance	2(b)	(95)	0	0
Other property and services		0	0	(529)
		<u>(95)</u>	<u>0</u>	<u>(529)</u>
		<u>1,126,327</u>	<u>(1,838,973)</u>	<u>80,801</u>
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Profit on disposal of assets	10(a)	7,977	0	1,417
(Loss) on disposal of assets	10(a)	0	0	(35,329)
Fair value adjustments to financial assets at fair value through profit or loss		18,452	0	0
		<u>1,481,173</u>	<u>2,241,861</u>	<u>3,530,638</u>
<b>Net result for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>3,611,439</b>
<b>Other comprehensive income</b>				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	12	0	0	1,883,862
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>1,883,862</b>
<b>Total comprehensive income for the period</b>		<b>2,607,500</b>	<b>402,888</b>	<b>5,495,301</b>

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



| 4



**SHIRE OF MENZIES  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	15,838,467	12,901,851
Trade and other receivables	5	477,636	673,083
Inventories	6	15,211	13,623
Other assets	7(a)	12,797	17,642
<b>TOTAL CURRENT ASSETS</b>		<b>16,344,111</b>	<b>13,606,199</b>
<b>NON-CURRENT ASSETS</b>			
Other assets	7(b)	18,452	0
Property, plant and equipment	8	10,222,623	10,565,699
Infrastructure	9	119,026,520	118,875,551
Right-of-use assets	11(a)	2,430	6,340
<b>TOTAL NON-CURRENT ASSETS</b>		<b>129,270,025</b>	<b>129,447,590</b>
<b>TOTAL ASSETS</b>		<b>145,614,136</b>	<b>143,053,789</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	381,708	392,694
Lease liabilities	14(a)	2,363	3,985
Employee related provisions	16	192,238	197,107
<b>TOTAL CURRENT LIABILITIES</b>		<b>576,309</b>	<b>593,786</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	14(a)	0	2,363
Employee related provisions	16	14,362	41,675
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>14,362</b>	<b>44,038</b>
<b>TOTAL LIABILITIES</b>		<b>590,671</b>	<b>637,824</b>
<b>NET ASSETS</b>		<b>145,023,465</b>	<b>142,415,965</b>
<b>EQUITY</b>			
Retained surplus		20,894,053	18,733,641
Reserves - cash backed	4	12,303,243	11,856,155
Revaluation surplus	12	111,826,169	111,826,169
<b>TOTAL EQUITY</b>		<b>145,023,465</b>	<b>142,415,965</b>

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



| 5

SHIRE OF MENZIES  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>18,481,111</b>	<b>8,497,246</b>	<b>109,942,307</b>	<b>136,920,664</b>
Comprehensive income					
Net result for the period		3,611,439	0	0	3,611,439
Other comprehensive income	12	0	0	1,883,862	1,883,862
Total comprehensive income		3,611,439	0	1,883,862	5,495,301
Transfers from reserves	4	277,292	(277,292)	0	0
Transfers to reserves	4	(3,636,201)	3,636,201	0	0
<b>Balance as at 30 June 2020</b>		<b>18,733,641</b>	<b>11,856,155</b>	<b>111,826,169</b>	<b>142,415,965</b>
Comprehensive income					
Net result for the period		2,607,500	0	0	2,607,500
Total comprehensive income		2,607,500	0	0	2,607,500
Transfers from reserves	4	758,358	(758,358)	0	0
Transfers to reserves	4	(1,205,446)	1,205,446	0	0
<b>Balance as at 30 June 2021</b>		<b>20,894,053</b>	<b>12,303,243</b>	<b>111,826,169</b>	<b>145,023,465</b>

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

SHIRE OF MENZIES  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	3,712,489	3,562,400	3,317,435
Operating grants, subsidies and contributions	3,056,360	1,515,687	2,684,013
Fees and charges	127,690	192,830	257,335
Interest received	133,258	211,640	252,350
Goods and services tax received	308,889	0	552,567
Other revenue	96,158	23,050	98,911
	7,434,844	5,505,607	7,162,611
<b>Payments</b>			
Employee costs	(1,520,315)	(2,020,866)	(1,973,197)
Materials and contracts	(1,736,211)	(2,307,568)	(2,324,012)
Utility charges	(90,660)	(80,588)	(93,809)
Interest expenses	(95)	0	(529)
Insurance paid	(150,908)	(129,692)	(122,358)
Goods and services tax paid	(210,282)	0	(483,157)
Other expenditure	(319,620)	(580,435)	(278,405)
	(4,028,091)	(5,119,149)	(5,275,467)
<b>Net cash provided by (used in) operating activities</b>	17 3,406,753	386,458	1,887,144
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a) (786,962)	(2,084,500)	(1,134,117)
Payments for construction of infrastructure	9(a) (1,146,661)	(4,091,000)	(2,248,588)
Non-operating grants, subsidies and contributions	2(a) 1,454,744	2,241,861	3,564,550
Proceeds from sale of property, plant & equipment	10(a) 12,727	0	233,001
<b>Net cash provided by (used in) investment activities</b>	(466,152)	(3,933,639)	414,846
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments for principal portion of lease liabilities	14(b) (3,985)	0	(33,906)
<b>Net cash provided by (used in) financing activities</b>	(3,985)	0	(33,906)
<b>Net increase (decrease) in cash held</b>	2,936,616	(3,547,181)	2,268,084
Cash at beginning of year	12,901,851	12,703,555	10,633,767
<b>Cash and cash equivalents at the end of the year</b>	3 15,838,467	9,156,374	12,901,851

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



**SHIRE OF MENZIES  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year – surplus/(deficit)	25 (b)	1,357,349	811,748	1,994,974
		1,357,349	811,748	1,994,974
<b>Revenue from operating activities (excluding rates)</b>				
Governance		42,737	100	6,634
General purpose funding		2,906,151	1,411,622	2,206,306
Law, order, public safety		18,476	11,462	10,686
Health		0	300	450
Housing		50,459	65,700	88,687
Community amenities		17,277	25,630	27,964
Recreation and culture		0	800	16,730
Transport		190,962	198,034	644,852
Economic services		223,577	207,359	246,923
Other property and services		58,499	22,200	51,671
		3,508,138	1,943,207	3,300,903
<b>Expenditure from operating activities</b>				
Governance		(975,794)	(746,054)	(881,861)
General purpose funding		(213,909)	(421,679)	(264,419)
Law, order, public safety		(103,456)	(75,511)	(110,478)
Health		(32,074)	(46,337)	(38,541)
Housing		(176,936)	(270,951)	(194,735)
Community amenities		(295,838)	(326,485)	(379,856)
Recreation and culture		(789,023)	(767,059)	(805,794)
Transport		(1,970,866)	(2,820,848)	(2,354,204)
Economic services		(925,070)	(1,258,356)	(921,397)
Other property and services		(384,666)	(611,300)	(655,356)
		(5,867,632)	(7,344,580)	(6,606,641)
Non-cash amounts excluded from operating activities	25(a)	2,066,280	2,225,431	2,293,455
<b>Amount attributable to operating activities</b>		1,064,135	(2,364,194)	982,691
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,454,744	2,241,861	3,564,550
Proceeds from disposal of assets	10(a)	12,727	0	233,001
Purchase of property, plant and equipment	8(a)	(786,962)	(2,084,500)	(1,134,117)
Purchase and construction of infrastructure	9(a)	(1,146,661)	(4,091,000)	(2,248,588)
		(466,152)	(3,933,639)	414,846
<b>Amount attributable to investing activities</b>		(466,152)	(3,933,639)	414,846
<b>FINANCING ACTIVITIES</b>				
Payments for principal portion of lease liabilities	14(b)	(3,985)	0	(33,906)
Transfers to reserves (restricted assets)	4	(1,205,446)	(100,000)	(3,636,201)
Transfers from reserves (restricted assets)	4	758,358	2,835,433	277,292
<b>Amount attributable to financing activities</b>		(451,073)	2,735,433	(3,392,815)
<b>Surplus/(deficit) before imposition of general rates</b>		146,910	(3,562,400)	(1,995,278)
<b>Total amount raised from general rates</b>	24(a)	3,512,250	3,562,400	3,352,627
<b>Surplus/(deficit) after imposition of general rates</b>	25(b)	3,659,160	0	1,357,349

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

SHIRE OF MENZIES  
 INDEX OF NOTES TO THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Trade and Other Receivables	17
Note 6	Inventories	18
Note 7	Other Assets	19
Note 8	Property, Plant and Equipment	20
Note 9	Infrastructure	22
Note 10	Fixed Assets	24
Note 11	Leases	27
Note 12	Revaluation Surplus	28
Note 13	Trade and Other Payables	29
Note 14	Lease Liabilities	30
Note 15	Information on Borrowings	31
Note 16	Employee Provisions	32
Note 17	Notes to the Statement of Cash Flows	33
Note 18	Total Assets Classified by Function and Activity	34
Note 19	Contingent Liabilities	35
Note 20	Commitments	36
Note 21	Elected Members Remuneration	37
Note 22	Related Party Transactions	39
Note 23	Investment in Associates	40
Note 24	Rating Information	41
Note 25	Rate Setting Statement Information	43
Note 26	Financial Risk Management	44
Note 27	Events occurring after the end of the Reporting Period	47
Note 28	Other Significant Accounting Policies	48
Note 29	Activities/Programs	49
Note 30	Financial Ratios	50

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

**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.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	2,759,447	1,197,422	1,943,165
Law, order, public safety	10,436	6,522	5,406
Transport	180,613	196,034	621,410
Economic services	81,743	115,709	120,909
	3,032,239	1,515,687	2,690,890
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	489,788	0	0
Recreation and culture	10,328	200,000	20,242
Transport	954,628	1,494,406	3,423,720
Economic services	0	547,455	120,588
	1,454,744	2,241,861	3,564,550
<b>Total grants, subsidies and contributions</b>	<b>4,486,983</b>	<b>3,757,548</b>	<b>6,255,440</b>
<b>Fees and charges</b>			
General purpose funding	9,763	6,500	13,810
Law, order, public safety	100	800	710
Health	0	300	450
Housing	50,359	65,700	81,098
Community amenities	17,277	25,630	27,964
Recreation and culture	0	500	0
Economic services	141,834	91,300	126,537
Other property and services	721	2,100	6,766
	220,054	192,830	257,335

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

**Fees and Charges**

Revenue (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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Contracts with customers and transfers for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	212,762	192,830	0
Other revenue	2,372	0	0
Non-operating grants, subsidies and contributions	1,454,744	2,241,861	3,564,550
	1,669,878	2,434,691	3,564,550

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers recognised during the year	215,134	192,830	0
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,454,744	2,241,861	3,564,550
	1,669,878	2,434,691	3,564,550

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	0	0	30,803
---	---	---	--------

No assets associated with contracts with customers are considered to be impaired. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue from statutory requirements</b>				
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:				
General rates		3,512,250	3,562,400	3,352,627
		3,512,250	3,562,400	3,352,627
<b>Other revenue</b>				
Reimbursements and recoveries		85,346	23,050	50,160
Other		10,812	0	48,751
		96,158	23,050	98,911
<b>Interest earnings</b>				
Interest on reserve funds		57,387	100,000	132,870
Rates instalment and penalty interest (refer Note 24(b))		65,667	96,640	99,706
Other interest earnings		10,204	15,000	19,774
		133,258	211,640	252,350

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**Interest earnings (continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report

48,000	45,000	74,000
48,000	45,000	74,000

**Interest expenses (finance costs)**

Lease liabilities

14(b)	95	0	529
	95	0	529

**Other expenditure**

Reduction in allowance for impairment of receivables  
 Sundry expenses

(92,364)	0	0
411,984	580,435	278,405
319,620	580,435	278,405

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (continued)**

**REVENUE RECOGNITION POLICY**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges - memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Cemetary services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

| 14



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		15,838,467	9,647,641
Term deposits		0	3,254,210
<b>Total cash and cash equivalents</b>		<b>15,838,467</b>	<b>12,901,851</b>

**Restrictions**

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		12,303,243	11,856,155
		<b>12,303,243</b>	<b>11,856,155</b>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	12,303,243	11,856,155
<b>Total restricted assets</b>		<b>12,303,243</b>	<b>11,856,155</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.



**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**4. RESERVES - CASH BACKED**

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual (from)	2020 Actual Closing Balance
(a) Leave reserve	\$ 205,074	\$ 993	\$ 0	\$ 206,067	\$ 204,689	\$ 1,724	\$ 0	\$ 206,413	\$ 201,642	\$ 3,432	\$ 0	\$ 205,074
(b) Building reserve	2,795,090	1,161,596	(494,427)	3,462,259	2,777,045	23,774	(1,098,433)	1,702,386	2,298,078	589,304	(102,292)	2,795,090
(c) Plant reserve	1,946,393	9,422	(32,840)	1,922,975	1,957,365	16,370	(72,000)	1,901,735	1,395,073	551,320	0	1,946,393
(d) Road reserves	2,755,425	13,336	(36,113)	2,732,648	2,752,496	23,183	(600,000)	2,175,679	1,529,390	1,226,035	0	2,755,425
(e) Main Street reserve	140,456	677	0	141,133	140,192	1,181	0	141,373	138,105	2,351	0	140,456
(f) Staff Amenities reserve	575,564	2,782	(181,100)	397,246	574,565	4,847	(420,000)	159,412	74,299	501,265	0	575,564
(g) TV reserve	17,869	87	0	17,956	18,712	150	0	18,862	17,590	299	0	17,889
(h) Caravan Park reserve	431,416	2,090	(4,000)	429,506	430,584	3,626	(150,000)	284,210	434,027	7,389	(10,000)	431,416
(i) Bitumen reserve	603,847	2,921	0	606,768	603,087	5,079	0	608,166	397,087	206,760	0	603,847
(j) Rates creditors reserve	51,144	247	0	51,391	50,875	428	0	51,303	50,119	1,025	0	51,144
(k) Niagara Dam reserve	1,252,493	6,061	(9,878)	1,248,676	1,249,909	10,525	(85,000)	1,175,434	1,349,520	22,973	(120,000)	1,252,493
(l) Water reserve	299,813	1,452	0	301,265	299,625	2,524	0	302,149	98,143	201,670	0	299,813
(m) Waste Management reserve	59,515	287	0	59,802	59,319	499	0	59,818	102,766	1,749	(45,000)	59,515
(n) Former Post Office reserve	418,406	2,025	0	420,431	417,624	3,517	(410,000)	11,141	411,407	6,999	0	418,406
(o) Commercial Enterprise reserve	101,210	488	0	101,698	100,000	857	0	100,857	0	101,210	0	101,210
(p) Land Purchase reserve	202,420	982	0	203,402	200,000	1,716	0	201,716	8,497,246	202,420	0	202,420
	11,856,155	1,205,446	(758,358)	12,303,243	11,836,087	100,000	(2,835,433)	9,100,654	8,497,246	3,636,201	(277,292)	11,856,155

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Perpetual	To be used to fund annual and long service leave requirements.
(b) Building reserve	Perpetual	To be used for the acquisition of future building and renovation of existing buildings.
(c) Plant reserve	Perpetual	To be used for the purchase of major plant.
(d) Road reserves	Perpetual	To be used to fund major road works.
(e) Main Street reserve	Perpetual	Established for the beautification of the main street.
(f) Staff Amenities reserve	Perpetual	Established for the purpose of providing staff housing and amenities.
(g) TV reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Perpetual	Established for the purpose of upgrading the caravan park.
(i) Bitumen reserve	Perpetual	Established to fund future resurfacing of roads.
(j) Rates creditors reserve	Perpetual	Established for future rates claims.
(k) Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
(l) Water reserve	Perpetual	Established to provide a water park.
(m) Waste Management reserve	Perpetual	To provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	Perpetual	To provide for the restoration and maintenance of the Former Post Office.
(o) Commercial Enterprise reserve	Perpetual	To fund an activity or purchase with a view to producing a profit.
(p) Land Purchase reserve	Perpetual	To be used for purchase of selective properties with development potential.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable
Trade and other receivables
GST receivable
Allowance for impairment of receivables

2021	2020
\$	\$
663,136	863,375
6,682	30,803
128,630	192,081
(320,812)	(413,176)
477,636	673,083

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

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.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INVENTORIES**

**Current**

Fuel and materials  
 Stock

	2021	2020
	\$	\$
	13,623	13,623
	1,588	0
	15,211	13,623
	13,623	10,706
	(84,294)	(107,117)
	85,882	110,034
	15,211	13,623

The following movements in inventories occurred during the year:

**Balance at beginning of year**

Inventories expensed during the year

Additions to inventory

**Balance at end of year**

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. OTHER ASSETS**

**(a) Other assets - current**

Prepayments  
 Accrued income

**(b) Other assets - non current**

Financial assets at fair value through profit and loss

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust

2021	2020
\$	\$
0	9,284
12,797	8,358
12,797	17,642
18,452	0
18,452	0
18,452	0
18,452	0

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income

**SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 26.



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	684,000	2,104,053	4,521,354	7,309,407	87,270	1,983,900	0	9,380,577
Additions	0	0	23,698	23,698	0	746,688	363,731	1,134,117
(Disposals)	0	0	0	0	0	(266,913)	0	(266,913)
Revaluation increments / (decrements) transferred to revaluation surplus	(127,500)	168,477	1,169,547	1,210,524	0	0	0	1,210,524
Depreciation (expense)	0	(122,530)	(273,599)	(396,129)	(16,082)	(504,755)	0	(916,966)
Transfers	0	0	0	0	0	24,360	0	24,360
Balance at 30 June 2020	556,500	2,150,000	5,441,000	8,147,500	71,188	1,983,280	363,731	10,565,699
Comprises:								
Gross balance amount at 30 June 2020	556,500	2,150,000	5,441,000	8,147,500	87,270	2,449,949	363,731	11,048,450
Accumulated depreciation at 30 June 2020	0	0	0	0	(16,082)	(466,669)	0	(482,751)
Balance at 30 June 2020	556,500	2,150,000	5,441,000	8,147,500	71,188	1,983,280	363,731	10,565,699
Additions	0	411,993	304,978	716,971	17,713	51,278	1,000	786,962
(Disposals)	0	0	0	0	0	(4,750)	0	(4,750)
Depreciation (expense)	0	(99,399)	(268,298)	(367,697)	(11,200)	(402,760)	0	(781,657)
Transfers	0	0	20,100	20,100	0	0	(363,731)	(343,631)
Balance at 30 June 2021	556,500	2,462,594	5,497,780	8,516,874	77,701	1,627,048	1,000	10,222,623
Comprises:								
Gross balance amount at 30 June 2021	556,500	2,561,993	5,766,078	8,884,571	104,983	2,484,226	1,000	11,474,780
Accumulated depreciation at 30 June 2021	0	(99,399)	(268,298)	(367,697)	(27,282)	(857,178)	0	(1,252,157)
Balance at 30 June 2021	556,500	2,462,594	5,497,780	8,516,874	77,701	1,627,048	1,000	10,222,623

20

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using recent market data for similar properties	Independent Registered Valuer	June 2020	Price per hectare
Buildings - non-specialised		2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised		2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	Cost	Cost	Purchase cost
Plant and equipment	Cost	Cost	Purchase cost
Work in progress	Cost	Cost	Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - other	Infrastructure - footpaths	Infrastructure - parks and ovals	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	112,987,368	3,905,956	115,118	260,790	0	117,269,232
Additions	2,099,900	127,328	0	16,815	4,545	2,248,588
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	673,338	0	0	673,338
Depreciation (expense)	(1,143,735)	(156,642)	(8,363)	(6,867)	0	(1,315,607)
Balance at 30 June 2020	113,943,533	3,876,642	780,093	270,738	4,545	118,875,551
Comprises:						
Gross balance at 30 June 2020	116,229,005	4,178,642	893,336	284,473	4,545	121,590,001
Accumulated depreciation at 30 June 2020	(2,285,472)	(302,000)	(113,243)	(13,735)	0	(2,714,450)
Balance at 30 June 2020	113,943,533	3,876,642	780,093	270,738	4,545	118,875,551
Additions	985,170	104,154	31,373	0	25,964	1,146,661
Depreciation (expense)	(1,146,290)	(159,172)	(21,608)	(7,708)	0	(1,334,778)
Transfers from Property, Plant & Equipment	0	343,631	0	0	0	343,631
Transfer to Statement of Financial Position	0	0	0	0	(4,545)	(4,545)
Balance at 30 June 2021	113,782,413	4,165,255	789,858	263,030	25,964	119,026,520
Comprises:						
Gross balance at 30 June 2021	117,214,175	4,626,427	924,709	284,473	25,964	123,075,748
Accumulated depreciation at 30 June 2021	(3,431,762)	(461,172)	(134,851)	(21,443)	0	(4,049,228)
Balance at 30 June 2021	113,782,413	4,165,255	789,858	263,030	25,964	119,026,520

Prior year works in progress was identified as not reaching the \$5,000 limit under Financial Management Reg 17A (5) and has been expensed within the 2020-21 year.



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads		2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other		2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths		2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2020	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals		2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs
Work in progress			Cost	Cost		Purchase cost

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

Individual assets that are land, buildings and infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)**

At the end of each period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**Land under roads from 1 July 2019**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right-of-use assets).

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**(a) Disposals of Assets**

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and equipment	\$ 4,750	\$ 12,727	\$ 7,977	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266,913	\$ 233,001	\$ 1,417	\$ (35,329)
	4,750	12,727	7,977	0	0	0	0	0	266,913	233,001	1,417	(35,329)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Sale of Volkswagen Amarok	4,750	12,727	7,977	0
	4,750	12,727	7,977	0

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**(b) Depreciation**

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Buildings - non-specialised	99,399	121,194	122,530
Buildings - specialised	268,298	270,614	273,599
Furniture and equipment	11,200	15,907	16,082
Plant and equipment	402,760	517,059	504,755
Infrastructure - roads	1,146,290	1,131,261	1,143,735
Infrastructure - other	159,172	154,933	156,642
Infrastructure - footpaths	21,608	7,670	8,363
Infrastructure - parks and ovals	7,708	6,793	6,867
Right-of-use assets - plant and equipment	0	0	5,644
Right of use assets - furniture and equipment	3,910	0	3,910
	2,120,345	2,225,431	2,242,127

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 15 years
Sealed roads and streets formation	not depreciated
pavement	25 to 100 years
seal	25 to 100 years
- bituminous seals	20 - 100 years
- asphalt surfaces	25 - 100 years
Gravel roads formation	not depreciated
pavement	25 to 100 years
Footpaths	25 to 50 years
Parks and Ovals	20 to 50 years
Infrastructure Other	4 to 50 years
Right of use	Based on the remaining lease

**Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - plant and equipment	Right of use assets - furniture and equipment	Right-of-use assets Total
	\$	\$	
Balance at 1 July 2019	30,004	10,250	40,254
Transfer of right of use asset to plant and equipment	(24,360)	0	(24,360)
Depreciation (expense)	(5,644)	(3,910)	(9,554)
Balance at 30 June 2020	0	6,340	6,340
Depreciation (expense)	0	(3,910)	(3,910)
Balance at 30 June 2021	0	2,430	2,430

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(3,910)	(9,554)
Interest expense on lease liabilities	(95)	(529)
Total amount recognised in the statement of comprehensive income	(4,005)	(10,083)
Total cash outflow from leases	(4,080)	(34,435)

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

**Right-of-use assets - valuation**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**12. REVALUATION SURPLUS**

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold and	552,943	0	0	0	552,943	680,443	0	0	(127,500)	(127,500)	552,943
Revaluation surplus - Buildings - non-specialised	3,419,463	0	0	0	3,419,463	3,250,986	0	168,477	0	168,477	3,419,463
Revaluation surplus - Buildings - specialised	1,387,003	0	0	0	1,387,003	217,456	0	1,169,547	0	1,169,547	1,387,003
Revaluation surplus - Plant and equipment	0	0	0	0	0	1,343,109	(1,343,109)	0	0	0	0
Revaluation surplus - Infrastructure - roads	105,024,948	0	0	0	105,024,948	105,024,948	0	0	0	0	105,024,948
Revaluation surplus - Infrastructure - other	758,474	0	0	0	758,474	768,474	0	0	0	0	768,474
Revaluation surplus - Infrastructure - footpaths	673,338	0	0	0	673,338	0	0	673,338	0	673,338	673,338
	111,826,169	0	0	0	111,826,169	111,285,416	(1,343,109)	2,011,382	(127,500)	1,883,862	111,826,169

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1. Vested land is no longer required to be recognised at fair value. Land under golf courses, show grounds, race courses or any other sporting or recreational facility of state or regional significance should be recognised at zero cost.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**13. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Other payables	
Rates in advance	

2021	2020
\$	\$
256,381	311,055
5,297	22,709
35,156	0
12,713	2,523
45,840	30,086
26,321	26,321
381,708	392,694

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

#### 14. LEASE LIABILITIES

(b) Movements in Carrying Amounts[illegible]

**SHIRE OF MENZIES****NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021****15. INFORMATION ON BORROWINGS**

	2021	2020
	\$	\$
<b>Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Credit card limit	25,000	25,000
Credit card balance at balance date	(3,634)	(1,174)
<b>Total amount of credit unused</b>	<b>21,366</b>	<b>23,826</b>
<b>Loan facilities</b>		
Lease liabilities - current	2,363	3,985
Lease liabilities - non-current	0	2,363
<b>Total facilities in use at balance date</b>	<b>2,363</b>	<b>6,348</b>
<b>Unused loan facilities at balance date</b>	<b>NIL</b>	<b>NIL</b>

**SIGNIFICANT ACCOUNTING POLICIES****Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**Risk**

Information regarding exposure to risk can be found at Note 28.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**16. EMPLOYEE RELATED PROVISIONS**

**(a) Employee Related Provisions**

**Opening balance at 1 July 2020**

Current provisions

Non-current provisions

Additional provision

Amounts used

**Balance at 30 June 2021**

**Comprises**

Current

Non-current

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date

More than 12 months from reporting date

Expected reimbursements from other WA local governments

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	120,398	76,709	197,107
Non-current provisions	0	41,675	41,675
	120,398	118,384	238,782
Additional provision	82,054	12,743	94,797
Amounts used	(95,927)	(31,052)	(126,979)
<b>Balance at 30 June 2021</b>	<b>106,525</b>	<b>100,075</b>	<b>206,600</b>
<b>Comprises</b>			
Current	106,525	85,713	192,238
Non-current	0	14,362	14,362
	106,525	100,075	206,600
	<b>2021</b>	<b>2020</b>	
	\$	\$	
Less than 12 months after the reporting date	132,272	197,107	
More than 12 months from reporting date	73,758	48,354	
Expected reimbursements from other WA local governments	570	(6,679)	
	206,600	238,782	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

**Other long-term employee benefits (Continued)**

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Provisions**

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

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

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	15,838,467	9,156,374	12,901,851
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	2,607,500	402,888	3,611,439
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(18,452)	0	0
Depreciation on non-current assets	2,120,345	2,225,431	2,242,127
(Profit)/loss on sale of asset	(7,977)	0	33,912
Work in progress expensed	4,545	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	195,447	0	27,341
(Increase)/decrease in other assets	4,845	0	10,444
(Increase)/decrease in inventories	(1,588)	0	(2,917)
Increase/(decrease) in payables	(10,986)	0	(488,069)
Increase/(decrease) in employee provisions	(32,182)	0	17,417
Non-operating grants, subsidies and contributions	(1,454,744)	(2,241,861)	(3,564,550)
Net cash from operating activities	3,406,753	386,458	1,887,144

SHIRE OF MENZIES  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	2,430	8,140
General purpose funding	393,780	501,408
Law, order, public safety	81,493	86,455
Education and welfare	0	300,000
Housing	1,922,936	2,867,925
Community amenities	636,778	866,992
Recreation and culture	6,070,569	4,399,256
Transport	121,219,185	121,072,992
Economic services	5,461,221	5,408,693
Other property and services	4,875,578	6,913,673
Unallocated	4,950,166	628,255
	145,614,136	143,053,789

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**19. CONTINGENT LIABILITIES**

The Shire of Menzies has in compliance with the Contaminated Sites Act 2003 section 11 listed sites to be possible sources of contamination: - Memorial M995306 ML, Lot 8 on Plan 222795 as shown in the certificate of title 1096/558 known as Shenton Street, Menzies WA 6436. Until the Shire conducts an investigation to determine the presence and scope of 'contamination, assess the risk and degree with the Department of Water and Environment Regulation the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the Department of Water and Environment Regulation guidelines.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**20. LEASING COMMITMENTS**

**Operating Lease Commitments**

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

	2021	2020
	\$	\$
	1,810	23,282
	0	0
	0	0
	<u>1,810</u>	<u>23,282</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

**Leases (Continued)**

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

21. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Elected member - President</b>			
President's annual allowance	19,864	19,864	19,864
Meeting attendance fees	19,410	19,410	19,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	8,969	9,000	10,977
	49,343	49,374	51,351
<b>Elected member - Deputy President</b>			
Deputy President's annual allowance	4,966	4,966	4,966
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	4,722	4,000	5,682
	20,198	19,476	21,158
<b>Elected member -1</b>			
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	142	2,000	1,931
	10,652	12,510	12,441
<b>Elected member - 2</b>			
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	0	2,000	243
	10,510	12,510	10,753
<b>Elected member - 3</b>			
Meeting attendance fees	9,410	9,410	7,057
Annual allowance for ICT expenses	1,100	1,100	825
Travel and accommodation expenses	4,817	4,000	1,679
	15,327	14,510	9,561
<b>Elected member - 4</b>			
Meeting attendance fees	3,921	9,410	0
Annual allowance for ICT expenses	458	1,100	0
Travel and accommodation expenses	3,346	4,000	0
	7,725	14,510	0
<b>Elected member - 5</b>			
Meeting attendance fees	7,842	0	6,273
Annual allowance for ICT expenses	917	0	733
Travel and accommodation expenses	0	0	355
	8,759	0	7,361
<b>Elected member - 6</b>			
Meeting attendance fees	0	0	2,445
Annual allowance for ICT expenses	0	0	183
Travel and accommodation expenses	0	0	5,031
	0	0	7,659
<b>Elected member - 7</b>			
Meeting attendance fees	2,353	9,410	9,410
Annual allowance for ICT expenses	275	1,100	1,100
Travel and accommodation expenses	0	0	2,039
	2,628	10,510	12,549
	125,142	133,400	132,833

| 37

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

21. ELECTED MEMBERS REMUNERATION (Continued)

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	19,864	19,864	19,864
Deputy President's allowance	4,966	4,966	4,966
Meeting attendance fees	71,166	75,870	72,825
Annual allowance for ICT expenses	7,150	7,700	7,241
Travel and accommodation expenses	21,996	25,000	27,937
	125,142	133,400	132,833



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**22. RELATED PARTY TRANSACTIONS**

**Key Management Personnel (KMP) Compensation Disclosure**

	2021 Actual \$	2020 Actual \$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	464,830	560,388
Post-employment benefits	46,449	100,187
Other long-term benefits	12,555	29,194
	523,834	689,769

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

**Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Sale of goods and services	6,297	7,398
Purchase of goods and services	0	39

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**23. INVESTMENT IN ASSOCIATES AND JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire together with the City of Kalgoorlie Boulder, Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Ngaanyatjaraku, Ravensthorpe and Wiluna have a joint arrangement, classified as a joint operation with regards to the provision of a Regional Records Service. Management have determined this as a joint operation.

The assets included in the joint venture are one tenth share as follows:-

Current assets

Non current assets

Total assets

Current liabilities

Total liabilities

Net assets

Net increase/(decrease) in share of associate entity's net assets

- Share of associates profit/(loss) from ordinary activities
- Share of associates total comprehensive income arising during the period

**Balance at 1 July**

- Share of associates total comprehensive income arising during the period

**Balance at 30 June**

	2021	2020
	\$	\$
Current assets	2,728	7,445
Non current assets	71,420	75,118
Total assets	74,148	82,563
Current liabilities	4,605	0
Total liabilities	4,605	0
Net assets	69,543	82,563
Net increase/(decrease) in share of associate entity's net assets	(13,020)	(373)
- Share of associates profit/(loss) from ordinary activities	(10,206)	11,680
- Share of associates total comprehensive income arising during the period	(10,206)	11,680
<b>Balance at 1 July</b>	13,463	1,783
- Share of associates total comprehensive income arising during the period	(10,206)	11,680
<b>Balance at 30 June</b>	3,257	13,463

**SIGNIFICANT ACCOUNTING POLICIES**

**Interests in joint arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**Interests in joint arrangements (Continued)**

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**24. RATING INFORMATION**

**(a) Rates**

RATE TYPE	Differential general rate / general rate																
	Rate in \$	Number of Properties	2020/21		2020/21		2020/21		2020/21		2020/21		2020/21		2020/21		2019/20
			Actual Rateable Value	Revenue	Actual Interim Rates	Actual Back Rates	Actual Revenue	Actual Interim Rates	Actual Back Rates	Budget Revenue	Budget Interim Rates	Budget Back Rates	Budget Revenue	Budget Interim Rates	Budget Back Rates	Total Revenue	
Gross rental valuations																	
Vacant	0.0864	4	20,956	1,811		0	0		1,811		1,811			1,811		1,811	
Residential	0.0862	32	2,500,428	215,537		0	0		215,537		214,694			214,694		214,694	
Unimproved valuations																	
Mining lease	0.1655	229	15,472,156	2,560,642	13,106	0	0		2,573,748		2,561,176	50,000		2,611,176		2,430,616	
Exploration lease	0.1500	321	3,082,413	462,362		0	0		462,362		467,552			467,552		420,983	
Prospecting lease	0.1477	195	463,848	68,510		0	0		68,510		63,039			63,039		53,882	
Pastoral lease	0.0829	23	826,983	68,557		0	0		68,557		67,750			67,750		60,861	
Other	0.0829	63	307,900	25,525		0	0		25,525		24,978			24,978		24,978	
Sub-Total		867	22,674,684	3,402,944	13,106	0	0		3,416,050		3,401,000	50,000	0	3,451,000		3,207,825	
Minimum payment																	
Gross rental valuations																	
Vacant	200	200	41,081	40,000		0	0		40,000		40,000	0	0	40,000		40,000	
Residential	200	8	5,537	1,600		0	0		1,600		2,200	0	0	2,200		3,487	
Unimproved valuations																	
Mining lease	200	54	40,548	10,800		0	0		10,800		12,000	0	0	12,000		19,020	
Exploration lease	200	141	117,116	28,200		0	0		28,200		37,400	0	0	37,400		53,760	
Prospecting lease	200	73	47,028	14,600		0	0		14,600		17,800	0	0	17,800		25,048	
Pastoral lease	200	4	4,638	800		0	0		800		1,400	0	0	1,400		2,536	
Other	200	1	100	200		0	0		200		600	0	0	600		951	
Sub-Total		481	256,048	96,200	0	0	0		96,200		111,400	0	0	111,400		144,802	
Total amount raised from general rate		1,348	22,930,732	3,499,144	13,106	0	0		3,512,250		3,512,400	50,000	0	3,562,400		3,352,627	

41

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

24. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	27/08/2020	0	0.0%	8.0%
<b>Option Two</b>				
First instalment	27/08/2020	0	0.0%	8.0%
Second instalment	27/10/2020	10	5.5%	8.0%
Third instalment	11/01/2021	10	5.5%	8.0%
Fourth instalment	11/03/2021	10	5.5%	8.0%
		<b>2021 Actual</b> \$	<b>2021 Budget</b> \$	<b>2020 Actual</b> \$
Interest on unpaid rates		60,098	91,140	94,733
Interest on instalment plan		5,569	5,500	4,973
Charges on instalment plan		5,280	5,500	4,795
		70,947	102,140	104,501



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

25. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget 2020/21 Carried Forward)	2019/20 Carried Forward)
Note		(30 June 2021)	(30 June 2020)
		\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(a)	(7,977)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss		(18,452)	0
Infrastructure work in progress transferred to Statement of Comprehensive Income		4,545	0
Movement in employee benefit provisions		(32,181)	0
Add: Loss on disposal of assets	10(a)	0	35,329
Add: Depreciation on non-current assets	10(b)	2,120,345	2,225,431
<b>Non cash amounts excluded from operating activities</b>		<b>2,086,280</b>	<b>2,293,455</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash backed	4	(12,303,243)	(9,100,654)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of lease liabilities		2,363	0
- Employee benefit provisions		192,238	129,659
<b>Total adjustments to net current assets</b>		<b>(12,108,642)</b>	<b>(11,655,064)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		16,344,111	9,837,304
Less: Total current liabilities		(576,309)	(866,309)
Less: Total adjustments to net current assets		(12,108,642)	(8,970,995)
<b>Net current assets used in the Rate Setting Statement</b>		<b>3,659,160</b>	<b>1,357,349</b>

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. At 30 June 2021 these funds were placed in a non interest bearing account for the short term. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
<b>2021</b>					
Cash and cash equivalents	0.01%	15,838,467	0	15,837,402	1,065
<b>2020</b>					
Cash and cash equivalents	1.22%	12,901,851	3,254,210	9,646,321	1,320

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021 \$	2020 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	158,374	96,463

\* Holding all other variables constant.

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	2.22%	35.51%	82.20%	
Gross carrying amount	5,925	218,828	95,088	343,295	663,136
Loss allowance	0	4,858	33,766	282,188	320,812
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	5.70%	100.00%	100.00%	
Gross carrying amount	340,758	116,059	75,063	331,493	863,373
Loss allowance	0	6,620	75,063	331,493	413,176

No loss allowance was provided for trade and other receivables at 30 June 2021 and 30 June 2020 as it was deemed immaterial.



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

**Payables**

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15.

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<b>2021</b>					
Payables	381,708	0	0	381,708	381,708
Lease liabilities	2,363	0	0	2,363	2,363
	<u>384,071</u>	<u>0</u>	<u>0</u>	<u>384,071</u>	<u>384,071</u>
<b>2020</b>					
Payables	392,694	0	0	392,694	392,694
Lease liabilities	3,985	2,363	0	6,348	6,348
	<u>396,679</u>	<u>2,363</u>	<u>0</u>	<u>399,042</u>	<u>399,042</u>

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

**27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

Council did not have any events occurring after the end of the reporting period of consequence.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**28. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

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

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. enforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows.

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches.

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs (inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable).

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.



**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**29. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.	The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.	Expenditure to assist in the education of the children and youth within the Shire.
<b>HOUSING</b> To provide and maintain housing.	Income and expenditure associated with the provision of housing to staff and others.
<b>COMMUNITY AMENITIES</b> To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.	The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.
<b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting and the maintenance of the Council's airstrips.
<b>ECONOMIC SERVICES</b> To help promote the Shire and its economic well being.	The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control Shire's overheads operating accounts.	Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

30. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	10.86	4.41	3.26
Asset consumption ratio	0.96	0.98	0.98
Asset renewal funding ratio	2.43	2.78	N/A
Asset sustainability ratio	0.71	1.41	2.79
Debt service cover ratio	N/A	N/A	N/A
Operating surplus ratio	0.29	0.01	0.19
Own source revenue coverage ratio	0.68	0.59	0.64

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Menzies

To the Councillors of the Shire of Menzies

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Menzies (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Menzies:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **Report on other legal and regulatory requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) There is no evidence that the ordering of goods was approved prior to ordering as purchase orders were dated on or after the suppliers' invoices were received.
  - b) There was insufficient documentation to indicate that the required number of quotations had been obtained and evaluated. This practice increased the likelihood of not receiving value for money in procurement and/or pricing change between quotation and invoicing.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.



#### **Other information**

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

#### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Menzies for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Nayna Raniga  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
15 December 2021



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<b>12.2.2</b>	<b>RFT 05/21 Lady Shenton Building Repairs</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM540</b>
<b>DATE OF REPORT</b>	<b>14 December 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. CONFIDENTIAL REDACTED - 920 Menzies Confidential Tender Assessment Report RFT 05-2021 Lady Shenton Building Repairs ( Ver 1) [12.2.2.1 - 16 pages]

### **SUMMARY:**

This report provides a recommendation to Council for award of RFT 05/21 for the Lady Shenton Building Repairs.

### **BACKGROUND:**

On 18 September 2021, the Shire of Menzies called tenders from suitably qualified and experienced registered building contractors to undertake repair and restoration work required for the Lady Shenton Building 37 Shenton Street, Menzies.

The Shire engaged the services of Core Business Australia Pty Ltd (CORE) to prepare the Request for Tender (RFT) documentation and compile the RFT specification. CORE ran the tender utilising CORE's Tenderlink Tender Portal.

The tender was advertised in Saturday's West Australian in the local government tender section and Saturday's Kalgoorlie Miner on 18 September 2021.

Two (2) responses were received at the time of closing. Both Tenders were assessed as compliant. Tenders were received from:

- HI Constructions (Aust) Pty Ltd.
- Zenacon Pty Ltd.

### **COMMENT:**

Tenders were assessed by a tender assessment panel that comprised:

- Brian Joiner, CEO.
- Shane Hearn, BMO.

- Bruce Lorimer, Consultant.

Each tender was assessed in relation to the following:

- Compliance with the conditions of tendering (compliance criteria);
- Responses provided addressing the qualitative criteria set out in the request for tender (Qualitative Criteria) - 60%; and
- Price (Price Criteria) - 40%.

The Qualitative Criteria used for the tender was:

Qualitative Criteria	Weighting
Relevant Experience	20%
Proposed Offering	20%
Project Program & Practical Completion	20%

The Confidential Tender Assessment Report forms an attachment to this report. A summary of the assessment is provided below:

Tenderer	Assess Yes / No	Relevant Experience 20%	Proposed Offering 20%	Project Program & Practical Completion 20%	Price 40%	Total Score Out of 5	Rank
HI Constructions (Aust.) Pty Ltd	Yes	0.87	0.80	0.73	2.00	4.40	1
Zenacon Pty Ltd	Yes	0.60	0.50	0.48	0.00	1.58	2

Based on the assessment the tender assessment panel resolved to recommend to Council that the tender be awarded to HI Constructions (Aust) Pty Ltd.

The tendered prices are over the current budget for the project. Within the original scope that included three (3) separable portions the shortfall in budget is \$82,498 (ex GST).

It should be noted that while HI Construction submitted the lowest overall price, the Shire does not have sufficient budget to cover the total scope of work to include the three separable portions. If Council decides to only proceed with Portion A & B HI Construction's tendered price is \$42k higher than Zenacon's price.

## CONSULTATION:

Shane Hearn, BMO.  
Bruce Lorimer, Consultant.

## STATUTORY AUTHORITY:

*Local Government Act 1995*  
*Local Government (Functions and General) Regulations 1996 r.11*

## **POLICY IMPLICATIONS:**

Nil.

## **FINANCIAL IMPLICATIONS:**

The total budget for the project is \$299,000.

The tendered amount of \$381,498 (ex GST) for the three (3) separable portions results in a shortfall of \$82,498.

The tendered amount of \$310,548 (ex GST) for the two (2) separable portions (A and B) results in a shortfall of \$11,548.

The Building Reserve has a balance of \$1,994,976 budgeted for the end of FY 2021/22. A transfer from the building reserve would be required to cover the shortfall.

## **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Project costs exceed allocated budget.	Medium.	Negotiation of all variables before execution of contracts.

## **STRATEGIC IMPLICATIONS:**

1.1 An engaged and inclusive community.

1.1.3 Provide, maintain and improve community facilities.

2.2 An attractive destination for visitors.

2.2.1 Promote our natural attractions and heritage sites as part of a regional approach.

2.2.2 Maintain and enhance our local attractions.

2.2.3 Continue to provide and maintain visitor support services.

## **VOTING REQUIREMENTS:**

Absolute Majority

## OFFICER RECOMMENDATION:

That Council:

1. Awards RFT 05/2021 for the Lady Shenton Building Repairs to HI Constructions (Aust) Pty Ltd for \$310,548 (ex GST) being for separable portions A and B;
2. Approves a transfer of \$41,000 from the Building Reserve to Project BC028 Lady Shenton/CRC Lot 41 (37) Shenton St – Building to cover expenses to date, tendered price and contingency;
3. Delegates the formation of the Contract to the Chief Executive Officer, subject to any variations (of a minor nature) prior to entry to Contract; and
4. Delegates authority to the Chief Executive Officer to negotiate any provisional items included in the RFT Pricing Schedule to a value of 10% of the total contract value as required.

## COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>12.2.3</b>	<b>Northern Goldfields Liquor Accord</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>External</b>
<b>DOCUMENT REF</b>	<b>NAM541</b>
<b>DATE OF REPORT</b>	<b>29 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Northern Goldfields Liquor Accord Terms or Reference November 20 [PD61] [ <b>12.2.3.1</b> - 10 pages]

### **SUMMARY:**

To provide Council with a draft *Northern Goldfields Liquor Accord* for endorsement.

### **BACKGROUND:**

The *Northern Goldfields Liquor Accord* is a co-operative arrangement aimed at developing safe and well managed environments in and around licensed premises in the Northern Goldfields.

The Accord is part of an overall strategy that seeks to achieve a standard of practice that assists in fostering a responsible drinking culture; ensure safety in the local community; and promote effective communication and problem solving between licensees and key stakeholders.

The *Northern Goldfields Liquor Accord* encourages the adoption of a range of positive and effective community-based harm minimisation and prevention strategies aimed at reducing crime, violence and antisocial behaviour stemming from the excessive consumption of liquor.

### **COMMENT:**

There are two (2) licensed venues within the Shire of Menzies that would come under the Liquor Accord being the Menzies Hotel and the Grand Hotel of Kookynie. The decision to join the Liquor Accord is solely the responsibility of the licensee of each venue.

Shire officers have cooperated in the drafting of the accord to facilitate strategies to avoid harm through alcohol abuse and anti-social behaviour as a result of alcohol abuse. Cooperation between the five (5) Shires involved is aimed at providing a unified approach to the problems previously mentioned.



A Liquor Accord is not a solution in its own right and it should be noted that the Banned Drinkers Register (BDR) and Takeaway Alcohol Management System (TAMS) will also be rolled out in the Northern Goldfields in December 2021.

**CONSULTATION:**

Western Australia Police.  
Shire of Laverton.  
Shire of Leonora.  
Shire of Ngaanyatjaraku.  
Shire of Wiluna.

**STATUTORY AUTHORITY:**

*Liquor Control Act 1988.*

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

Nil.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

1.2 A healthy and safe community.

1.2.3 Support community health and wellbeing initiatives.

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council endorses the Northern Goldfields Liquor Accord.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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# Northern Goldfields Liquor Accord

TERMS OF REFERENCE  
NOVEMBER 2021

## 1 EXECUTIVE SUMMARY

The *Northern Goldfields Liquor Accord* is a co-operative arrangement aimed at developing safe and well managed environments in and around licensed premises in the Northern Goldfields.

The Accord is part of an overall strategy that seeks to achieve a standard of practice that assists in fostering a responsible drinking culture; ensure safety in the local community; and promote effective communication and problem solving between licensees and key stakeholders.

The *Northern Goldfields Liquor Accord* encourages the adoption of a range of positive and effective community based harm minimisation and prevention strategies aimed at reducing crime, violence and antisocial behaviour stemming from the excessive consumption of liquor.

Some Accord members have legislated regulatory and enforcement responsibilities. It is understood by all involved parties that these responsibilities will continue to be undertaken, as is required by legislation.

### 1.1 Focus on Liquor

The misuse of liquor contributes significantly to a wide range of social, physical and mental health concerns, including alcohol-related crimes such as assault, drink-driving and domestic violence. Additionally misuse comes at a major cost to the community in terms of policing, the provision of health care, impacts on young people and the administration of justice.

The *Northern Goldfields Liquor Accord* is reliant on the commitment of all parties to work collaboratively to achieve both legal compliance and positive community outcomes.

### 1.2 Strategic Alignment

The *Northern Goldfields Liquor Accord* is consistent with and gives effect to:

1. Liquor Control Act 1988;
2. Western Australia Police Anti-Social Behaviour Reduction Strategy;
3. Western Australia Police Alcohol & Drug Action Plan;
4. Western Australian Alcohol Plan;
5. Western Australian Drug & Alcohol Strategy; and
6. Department of Local Government, Sport and Cultural Industries & Liquor Policies.

## 2 AIM

The aim of the *Northern Goldfields Liquor Accord* is to contribute to a reduction in crime, violence, anti-social behaviour and other significant impacts associated with the consumption of liquor in Northern Goldfields.

This will be achieved through development of safe and well-managed environments in and around licensed premises, and the adoption of a range of effective and relevant education, harm minimisation and prevention strategies.

### 3 OBJECTIVES

The aim of the *Liquor Accord* is to bring people involved in the liquor industry together for the betterment of the Northern Goldfields, and to:

- Address alcohol-related issues with a view to reducing anti-social behaviour in and around licensed premises and businesses in the Northern Goldfields;
- Foster a responsible drinking culture and reduce alcohol-related violence, ill-health and other harm in the communities;
- Promote the sharing of ideas and solutions, and adopt consistent approach to common issues where appropriate;
- Enhance communication and co-operation between licenced premises in relation to point of sale restrictions and the responsible service of alcohol; and
- Improve local amenity through the development of effective responses to local issues.

The *Northern Goldfields Liquor Accord* recognises the WA Liquor Control Act (1988) as the primary set of guidelines under which the liquor industry operates. The strategies of the Accord are complementary to requirements of the Act and policy guidelines of the Licensing Authority.

### 4 GEOGRAPHICAL FOCUS AREA

The *Northern Goldfields Liquor Accord* covers all licensed venues within the Northern Goldfields local government areas of the Shires of Laverton, Leonora, Menzies, Ngaanyatjaraku, and Wiluna. It recognises that the central business districts of each of these municipalities are a critical geographical focus area requiring particular attention through the Accord.

It is acknowledged that alcohol-related issues are not isolated to the Northern Goldfields. Collaboration maybe required to address alcohol-related issues impacting nearby localities. While the Northern Goldfields is the immediate focus area the Accord will, where appropriate, consider support of such initiatives.

### 5 ACCORD SYSTEM

#### 5.1 Northern Goldfields Liquor Accord Committee

The *Northern Goldfields Liquor Accord* Committee provides a regular opportunity for key stakeholders to engage in open discussion with a view to resolving local issues associated with the sale, service and consumption of liquor and the ongoing prevention of future problems.

The Committee comprises representatives of:

- The local liquor industry including brewers, hotels, bottle shops, registered clubs, special facilities, restaurants and other licenced premises;
- Western Australia Police;
- Shire of Laverton;
- Shire of Leonora
- Shire of Menzies
- Shire of Ngaanyatjaraku
- Shire of Wiluna
- Local security companies; and
- Other individual, groups or agencies, as deemed necessary.

The Committee (or group) will aim to develop efficient responses to issues as identified by the Accord group, other stakeholders and the community.

### **5.1.2 Accord Committee Meetings**

The Northern Goldfields Working Group (NGWG) will administer the Committee meetings on a bimonthly basis where possible. Minutes of meetings and agreed actions will be recorded and circulated to participants.

The NGWG is the central point of contact for communication and management of the Accord and shall;

- Ensure regular communication between the participants through meetings, newsletters and emails;
- Monitor Accord initiatives and report to stakeholders;
- Delegate tasks to participants; and
- Ensure continuity and relevance of the Accord.

### **5.1.3 Chairperson**

The Chairperson will be responsible for guiding the meeting according to the agenda and ensuring all discussion items end with a decision, action or confirmed outcome if so required.

### **5.1.4 Membership**

Membership of the Accord is voluntary in nature and by invitation only. Each member of the Accord has a role to play in contributing to the achievement of the initiatives promoted by the Accord.

Committee members will cease to be members of the Accord if they either resign from the Committee or no longer represent an industry sector as outlined in Section 5.1.

### **5.1.5 Fees**

There are no subscription fees associated with membership of the Accord. Members may elect to make a financial contribution towards implementing strategies developed by the Accord.

### 5.1.6 Decision Making

Decisions will be made by a majority once an appropriate level of discussion and debate has occurred and according to the Chairperson. Voting and decisions of the Accord must be sector specific given some decisions may create unintended flow on impacts for other types of licensees.

In making decisions, participants will give consideration to their obligations under Australian competition law to be mindful of not entering into any discussion, arrangement or understanding that may, in any way, contravene the laws.

WA Police will not have a vote on any measures put forward as it is not intended police will regulate the Accord.

### 5.1.7 Accord Working Groups or Subcommittees

The Committee may appoint subcommittees or working groups to investigate and action items of concern or interest when necessary.

## 5.2 Accord Communications Management

### 5.2.1 Confidentiality

The proceedings and written material of the *Northern Goldfields Liquor Accord* are confidential and shall not be disclosed except to the extent and as required by members to enable them to comply with the Accord's decisions and directions.

### 5.2.2 Official Spokesperson

The official spokesperson for the *Northern Goldfields Liquor Accord* is the Chairperson.

Whilst every licensee is entitled to communicate independently with the media, it is recommended that all media requests to Accord members be directed to the Chairperson to ensure quality and consistency of public information in relation to the *Northern Goldfields Liquor Accord*.

## 6 ACCORD STRATEGIES

**Attachment A: Accord Strategy Table** outlines the actions supported by Accord members which will be reviewed regularly as part of the Accord's ongoing strategic planning process.

## 7 EVALUATION

Monitoring and evaluation of the *Northern Goldfields Liquor Accord* will be process, impact and outcome based and is intended to reflect on all members of the Accord. Reports produced in relation to the *Northern Goldfields Liquor Accord* will not identify individuals or individual premises without the permission of said persons or organisations.



**8 NORTHERN            GOLDFIELDS            LIQUOR  
ACCORD MEMBERSHIP**

The signatories of this agreement acknowledge and agree to the aim, objectives, responsibilities, key priority areas and agreement strategies of the Accord, while still encouraging all licensed premises to operate in an atmosphere of free enterprise and open competition within our community.

Name	Organisation	Signature	Date

[illegible]

[illegible]

## Attachment A

Working with Community leaders and Police across the Northern Goldfields to help address alcohol-related issues with a view to reducing anti-social behavior, drink driving and alcohol fueled violence we have agreed to restrict / control the sale of bulk alcohol.

The listed restrictions are not specifically targeted at Local residents but takes into consideration passing trade.

The following daily per person restrictions/controls apply:

2 cartons of Beer, Or Cider Or RTD's; and

2 bottles of wine Or 1 spirit.

During Community Events and with the request of Police, Shire or an Indigenous Corporation below the daily per person restrictions supersede above

1 Carton of mid strength beer, Or cider Or RTD's and 1 bottle of wine.

Paid pre orders are accepted for functions, surrounding mines and pastoral leases if you require more than the normal restrictions. This can be done via telephone or email orders which must be in by 7pm (or otherwise as arranged with the local outlet) for pick up the next day and paid for in full prior to pick up.

**Strict enforcement of  
Responsible Serving of Alcohol (RSA) principles must apply**

## Attachment B

### TO BE READ BY THE CONVENOR PRIOR TO THE COMMENCEMENT OF ANY LIQUOR ACCORD MEETINGS

Please be reminded that the retailers who are here at the meeting today are likely to be competitors and that each has obligations under the Competition and Consumer Act 2010 (Cth).

All parties are reminded that attendees at this meeting must be mindful of their obligations under the Australian competition law. Participants must not enter into any discussion, arrangement or understanding that may, in any way, infringe applicable competition laws. In particular, meeting participants MUST NOT:

- Exchange any non-public or commercially or competitively sensitive information including in relation to:
  - Pricing or other elements of pricing such as discounts, allowances, rebates, credits or incentives.
  - Current or recent terms and conditions agreed with customers, suppliers or other stakeholders.
  - Cost revenues or profits.
  - Purchasing, production and supply chain strategy or capacity.
  - Commercial marketing or advertising strategy including any future initiatives or nay assessment of how the market(s) may develop in the future;
- Agree on production limits or strategies, prices (including rebates and discounts and inputs to process such as costs), marketing territories, bids or tenders: or
- Agree on dealings with customers or third parties, including trading terms and conditions.
- Such topics must be avoided both in the formal meeting and in any informal discussions before during or after meetings
- Please keep discussions within the scope of the meeting objective and setagenda items. Off topic discussions may represent a compliance risk.
- Participants are encouraged at any time to challenge any discussions that may contravene this statement.

<b>12.2.4</b>	<b>Darlot native title claim WAD 142 of 2018</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>External</b>
<b>DOCUMENT REF</b>	<b>NAM507</b>
<b>DATE OF REPORT</b>	<b>09 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Cr A Tucker has previously declared a financial interest in this matter</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. CONFIDENTIAL REDACTED - 211108 Draft v 6 MCDNT Darlot WAD 142 of 2018 for circulation 8 November [12.2.4.1 - 80 pages]</li> <li>2. Darlot s 47 B [12.2.4.2 - 1 page]</li> </ol>

## **SUMMARY:**

This paper provides Council with information regarding the Darlot Native Title Determination WAD 142 of 2018.

## **BACKGROUND:**

A native title claim has been filed in relation to the area contained in Attachment 12.2.8.2 of this report.

It is now proposed that the claim be resolved by way of a consent determination. This would be an agreement by the State and the claimant group that native title rights exist in the determination area. The consent determination avoids the need for a full hearing.

Squire Patton Boggs was retained by the Shires of Menzies, Leonora and Laverton in regard to this matter.

## **COMMENT:**

Regarding a specific area, the claimants have satisfied the requirements of section 47B *Native Title Act 1993 (Cth)* in respect of the eastern portion of Lake Ballard (that is, they have proved a connection to the area, sufficient to establish exclusive native title over the area). However, it is not the whole Lake, and does not include the area where the Gormley statues are located. The determination will only cover the salt lake surface of the eastern part of the Lake. The determination will not affect the rights of the surrounding pastoralists, nor the public/tourists' ability to walk around the Lake.

An objection by the Shire would have no affect and the consent determination would still go ahead.

The final minute for signing is expected on 10 December 2021.

**CONSULTATION:**

Squire Patton Boggs, Legal Advisor.

**STATUTORY AUTHORITY:**

*Native Title Act 1993 (Cth).*

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

Nil.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority



**OFFICER RECOMMENDATION:**

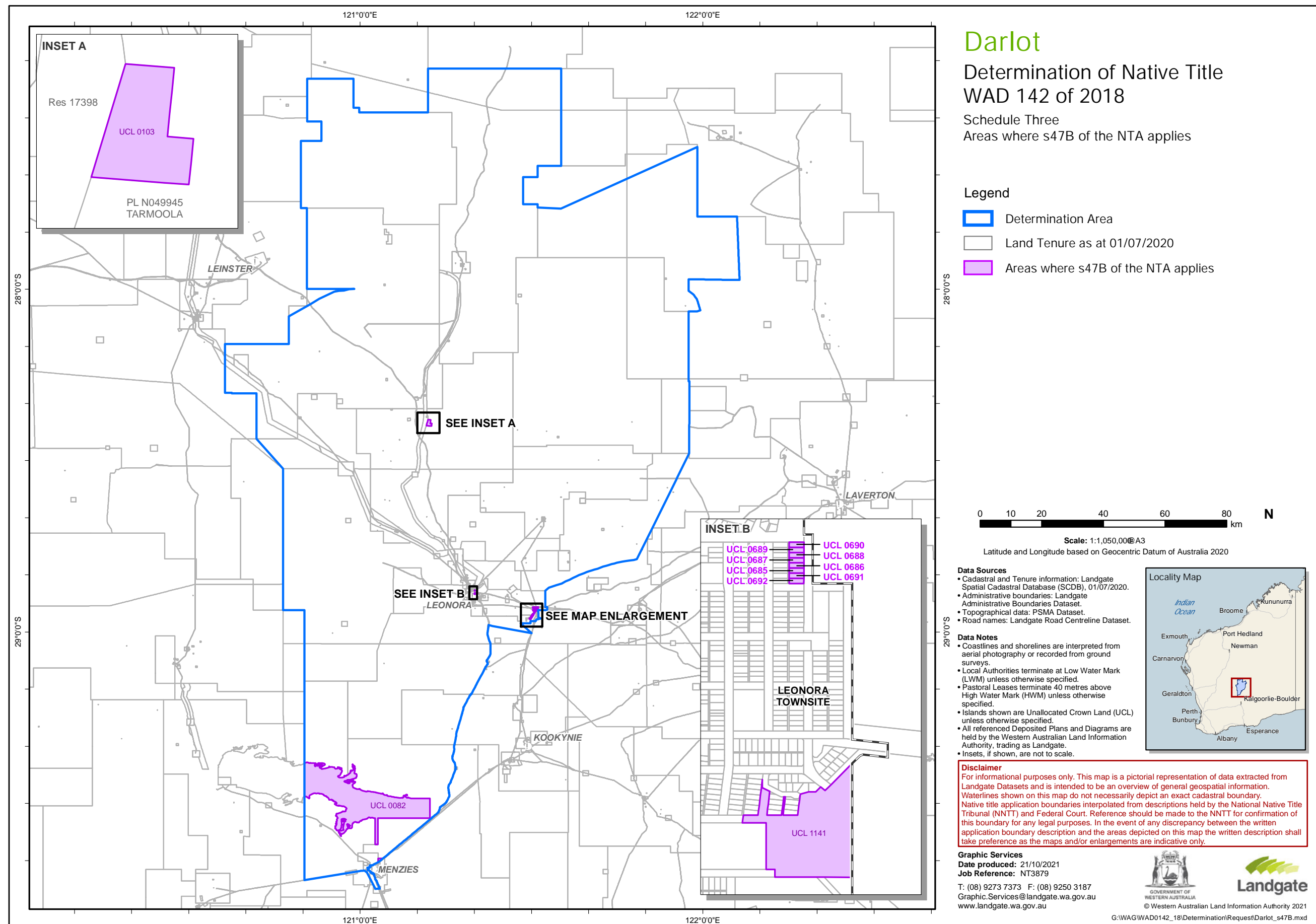
That Council endorses the CEO, through legal representation, executing the Minute of Proposed Consent Determination of Native Title WAD 142 of 2018 on behalf of the Shire of Menzies.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>12.2.5</b>	<b>LRCI Phase 3 Allocations</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM542</b>
<b>DATE OF REPORT</b>	<b>05 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. WA - Shire of Menzies - LRCI 3 GA [<b>12.2.5.1</b> - 25 pages]</li> <li>2. LRCI Phase 3 - Funding Ideas for Menzies - 2021-22 [<b>12.2.5.2</b> - 3 pages]</li> </ol>

### **SUMMARY:**

To seek Council determination for the use of funding obtained under the Local Roads and Community Infrastructure (LRCI) Phase 3 allocations.

### **BACKGROUND:**

On 20 October 2021 the Deputy Prime Minister approved the Program Guidelines for Phase 3 of the Local Roads and Community Infrastructure Program. On 21 October 2021 the Department sent the Shire an email attaching the approved Phase 3 Program Guidelines together with the Work Schedule Project Nomination Template.

Under the LRCI Phase 3 grant, the Shire of Menzies has been allocated \$1,094,890 for spending on projects that conform to the guidelines. There is no co-contribution required from the Shire for these projects.

The projects must be undertaken between 01 January 2022 and 30 June 2023 with all costs acquitted by 31 December 2023.

The grant guidelines that detail what is an eligible project are attached to this report.

### **COMMENT:**

The ability to source trades and specialist contractors has meant that projects identified under LRCI Phase 1 and 2 are still being delivered. As such, it is important that projects for LRCI Phase 3 are identified early to maximise the time available for completion.

Council has previously allocated projects under LRCI Phase 1 and 2 across the Shire, providing benefit to as many residents as possible.

Projects that Council may wish to consider include:

- Allocation to Recreation Reserve 3973, to replace funds that were reallocated in 2021 - \$50,000.
- Menzies CCTV - \$100,000.
- Replacement and installation of new Golden Quest Trail signage - \$100,000.
- Installation of shade structures, seating and BBQs at various locations - \$100,000.
- Replacing fencing at the Railway Dam, Menzies - \$100,000.
- Sealing a parking area adjacent to public toilets (southern end of Menzies) - \$100,000.
- Conversion of the church building for a community use through EOI - \$200,000.
- Town of Menzies sewerage system - \$3.5M.
- Other projects as per attachment.

#### **CONSULTATION:**

This paper is provided as budgetary consultation with Councillors.

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995.*

*Local Government (Financial Management) Regulations 1996.*

#### **POLICY IMPLICATIONS:**

Nil.

#### **FINANCIAL IMPLICATIONS:**

The LRCI Phase 3 funding of \$1,094,890 has been included in budgets for FY 2021/22. The funding has not been allocated to any specific projects.

#### **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Inability to acquit all funding in the required timeframes.	Medium.	Early identification of projects.

#### **STRATEGIC IMPLICATIONS:**

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.1.2 Effectively represent, promote and advocate for the community and district.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

4.2.2 Provide appropriate services to the community in a professional and efficient manner.

### **VOTING REQUIREMENTS:**

Absolute Majority

### **OFFICER RECOMMENDATION:**

That Council:

1. Approves funding from the Local Roads and Community Infrastructure Phase 3 grants to the following projects;
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_
  - e. \_\_\_\_\_
2. Notes that Council approval will be sought for budget allocations when detailed costings are obtained.

### **COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**Local Roads and Community Infrastructure Grant Agreement**

between the Commonwealth represented by

**Department of Infrastructure, Transport, Regional Development and  
Communications**

And

**The Grantee**

## Contents

<b>Local Roads and Community Infrastructure Grant Agreement .....</b>	<b>1</b>
<b>Grant Agreement .....</b>	<b>3</b>
Parties to this Agreement.....	3
Background.....	3
Scope of this Agreement.....	3
<b>Grant Details .....</b>	<b>4</b>
A. Purpose of the Grant .....	4
B. Activity.....	4
C. Duration of the Grant.....	5
D. Payment of the Grant.....	6
E. Reporting.....	8
F. Party representatives and address for notices.....	10
G. Activity Material .....	10
3A. Intellectual property – research.....	11
3B. Creative Commons licence .....	11
23A. Incorporation requirement.....	14
<b>Signature.....</b>	<b>15</b>
Grantee .....	15
Commonwealth .....	16
<b>Schedule 1: Commonwealth Standard Grant Conditions.....</b>	<b>17</b>



## Grant Agreement

Once completed and executed by the Parties, this document, together with the Commonwealth Standard Grant Conditions (Schedule 1) forms an Agreement between the Commonwealth and the Grantee.

### Parties to this Agreement

#### The Grantee

Full legal name of Grantee	<i>Shire of Menzies</i>
Australian Business Number (ABN)	<i>70 799 264 783</i>

#### The Commonwealth

The Commonwealth of Australia represented by the  
Department of Infrastructure, Transport, Regional Development and Communications  
of 111 Alinga Street, Canberra, Australian Capital Territory

ABN 86 267 354 017

#### Background

The Commonwealth has agreed to enter this Agreement under which the Commonwealth will provide the Grantee with a Grant for the purpose of assisting the Grantee to undertake the associated Activity.

The Grantee agrees to use the Grant and undertake the Activity in accordance with this Agreement.

#### Scope of this Agreement

This Agreement comprises:

- (a) this document;
- (b) the Supplementary Terms (if any);
- (c) the Standard Grant Conditions (Schedule 1);
- (d) the Grant Details;
- (e) the COVID-19 Local Roads and Community Infrastructure Program Guidelines – Phase 3;
- (f) any other document referenced or incorporated in the Grant Details.

If there is any ambiguity or inconsistency between the documents comprising this Agreement in relation to the Grant, the document appearing higher in the list will have precedence to the extent of the ambiguity or inconsistency.

This Agreement represents the Parties' entire agreement in relation to the Grant provided under it and the relevant Activity and supersedes all prior representations, communications, agreements, statements and understandings, whether oral or in writing.

Certain information contained in or provided under this Agreement may be used for public reporting purposes.

## Grant Details

### A. Purpose of the Grant

The Grant is being provided as part of Phase 3 of the Local Roads and Community Infrastructure Program (LRCI Program).

The objective of the LRCI Program is to stimulate additional infrastructure construction activity in local communities across Australia to assist communities to manage the economic impacts of COVID-19.

The Phase 3 extension of the LRCI Program is a temporary, targeted stimulus measure responding to the serious, ongoing economic impacts of COVID-19. The LRCI Program assists a community-led recovery from COVID-19 by supporting local jobs, firms, and procurement.

The intended outcomes of the LRCI Program are to:

- provide stimulus to protect and create local short-term employment opportunities through funded projects following the impacts of COVID-19; and
- deliver benefits to communities, such as improved road safety, accessibility and visual amenity.

The LRCI Program is administered by the Department of Infrastructure, Transport, Regional Development and Communications, referred to as 'the Department' throughout this agreement.

### B. Activity

- 1 The Grantee is required to use the Grant funds to undertake the Eligible Projects set out in the approved Work Schedule. The Grantee must also meet the requirements set out in the Phase 3 Guidelines.

#### 2 Work Schedule

2.1 The Grantee must submit a draft Work Schedule in the manner and form notified by the Commonwealth, and in accordance with the requirements in this Agreement and the Phase 3 Guidelines.

2.2 The total amount of Grant funding sought under the draft Work Schedule cannot exceed the amount of the Grant specified at Item D (Payment of the Grant).

- 3 The Commonwealth will review the draft Work Schedule following the process detailed in the Phase 3 Guidelines (as in force at the time the decision to approve the Work Schedule is made).

3.1 The Grantee will be advised in writing if its Work Schedule is approved.

3.2 The Commonwealth's approval of the draft Work Schedule may be subject to conditions, including: the removal of some of the nominated projects where the Commonwealth does not consider they are Eligible Projects or otherwise meet the requirements of this Grant Agreement or the objectives of the LRCI Program – in which case the Grantee may submit an updated Work Schedule that includes additional nominated projects for approval at any time.

3.3 The Commonwealth's decision regarding the approval of the draft Work Schedule and/or any conditions is at its absolute discretion and is final. Once approved, the Work Schedule forms part of this Grant Agreement. The approval of the Work Schedule is a condition for release of the First Instalment of Grant money.

**4** The Grantee can only spend Grant money on Eligible Projects detailed in an Approved Work Schedule. Grant money cannot be used for Ineligible Projects or Ineligible Expenditure as set out in Section 5 of the Phase 3 Guidelines.

## **5 Conflicts of Interest**

5.1 The Grantee must disclose if any of their personnel:

5.1.1 has a relationship with, or interest in, an organisation, which is likely to interfere with or restrict the Grantee from carrying out the Activities and/or implementing the Work Schedule fairly and independently; or

5.1.2 has a relationship with, or interest in, an organisation which may be awarded work in relation to a nominated project or is otherwise to be involved in the implementation of the Work Schedule.

5.2 The Grantee must include in the Work Schedule:

5.2.1 any details of any real, apparent, or potential conflicts of interest that may arise in relation to the Grantee's nominated projects, or the program;

5.2.2 details of how the Grantee proposes to manage these or any other conflict of interest that may arise; or

5.2.3 that to the best of their knowledge, there are no conflicts of interest.

5.3 The Grantee must provide the Commonwealth with details of the arrangements it will implement to effectively manage conflicts of interest in relation to the conduct of projects if requested.

## **6 Changes to Grantees and Eligible Projects**

6.1 Grantees must notify the Commonwealth of significant changes that are likely to affect an Eligible Project or their participation in Phase 3 of the LRCI Program. This includes any key changes to the Grantee's organisation, particularly if it affects their ability to complete an Eligible Project, carry on their business and pay debts due.

## **C. Duration of the Grant**

Activity start date	Activity Completion Date
20 October 2021	31 December 2023

## 7 Activity Timeframe

- 7.1 Construction activity on Eligible Projects must be undertaken between 1 January 2022 and 30 June 2023, other costs associated with Eligible Projects may continue to 31 December 2023.
- 7.2 The Agreement starts on the date that the last party to this Agreement signs.
- 7.3 The Agreement ends on 31 December 2023 which is the **Agreement End Date**.

## D. Payment of the Grant

- 8 The total maximum amount of the Grant is \$1,094,890. This is the Grantee's Phase 3 Allocation.

- 8.1 The Grantee's bank account for Phase 3 of the LRCI program is the bank account the Grantee uses for the LRCI Program. A change to a bank account must follow the process notified by the Commonwealth.
- 8.2 In order for the Grantee to receive the full Grant amount, the Grantee must have submitted a draft Work Schedule for the total Grant amount by 30 June 2022.
- 8.3 If the Grantee has not applied for the full Grant amount in a draft Work Schedule by 30 June 2022, the Commonwealth has the right to not pay the Grantee the amount of the Grant not applied for by the Grantee.

## 9 Grant Instalments

- 9.1 Subject to 9.2, Grant Instalments will be paid in accordance with the instalments set out in Table 1 below, subject to:
  - 9.1.1 receipt of required Reports by the Commonwealth;
  - 9.1.2 the Commonwealth's decision on Reports and information provided therein;
  - 9.1.3 the required information contained in Work Schedules;
  - 9.1.4 the Commonwealth's consideration of other relevant information;
  - 9.1.5 compliance by the Grantee with its obligations under this Agreement; and
  - 9.1.6 the requirements in the Phase 3 Guidelines (as in force at the time the decision to make a payment is made) being met.
- 9.2 A Low Value Grant is a Grant of \$750,000 or less. Low Value Grantees can receive 75 per cent of their Grant amount as their First Instalment provided they have nominated projects totaling 75 per cent or more of their Grant amount.

# 10 Payments will be paid in accordance with Table 1: Grant Payments

**Table 1 Grant Payment Overview**

Payment milestone	Grant payment date	Amount
First Instalment:  Work Schedule approval payment	The First Instalment of the Grant will be paid after 1 January 2022 and after the Grantee's Work Schedule has been approved.	The first payment will be equal to 50 per cent of the Grant, unless the Grantee is the recipient of a Low Value Grant.  For Low Value Grant, the Grantee will receive 75% of their Grant in their first instalment.
Progress Instalments:  The Grantee can receive multiple progress payments.	Within four weeks of the Department's acceptance of a complete and accurate Quarterly Report.	A Progress Instalment will be equal to the Grantee's: <ul style="list-style-type: none"> <li>actual expenditure until the end of the period covered by the relevant Quarterly Report; and</li> <li>projected expenditure on Eligible Projects in an Approved Work Schedule to the end of the subsequent quarter;</li> </ul> <p><b>less:</b></p> <ul style="list-style-type: none"> <li>received instalments; and</li> <li>10 per cent of the Grant.</li> </ul> <p>For a Low Value Grant, the Grantee can apply to receive the residual of grant funds at the time of a Quarterly Report being submitted provided they also submit completed acquittal documentation.</p>
Final Instalment:  Final payment	Within four weeks of the Department's acceptance of the complete and accurate Annual Report and the decision to release the Final Instalment	The Final Instalment will equal the smaller of: <ul style="list-style-type: none"> <li>the residual amount of the Grant; or</li> <li>the total eligible expenditure and projected expenditure to the end of the Eligible Projects;</li> </ul> <p><b>less</b> instalments paid to date.</p>

## E. Reporting

- 11 The Grantee agrees to update Work Schedules in accordance with:
  - 11.1 the Phase 3 Guidelines as in force from time to time; and
  - 11.2 any other requirements notified by the Commonwealth.
- 12 The Grantee agrees to create the following reports in the manner and form specified by the Commonwealth and provide the reports to the Commonwealth representative:
  - 12.1 Quarterly Reports; and
  - 12.2 Annual Reports.
- 13 The Grantee must provide Reports in accordance with the timeframes at **Table 2: Reports** unless 14 or 15 applies.
- 14 If the Grantee has expended their Grant and/or returned any unspent Grant funding, after providing the Quarterly Report for the quarter in which this occurs, the Grantee is not required to provide further Quarterly reports but will still be required to provide the Annual Report.
- 15 For a Low Value Grant, if the Grantee has expended their Grant and/or returned any unspent grant funds, after providing the Quarterly Report for the quarter in which this occurs, the Grantee is not required to provide further Quarterly reports. A Grantee with a Low Value Grant can file acquittal documentation at this time.

<b>Table 2 Reports</b>		
<b>Lodgement period for Quarterly Reports</b>	<b>Quarter: Actual expenditure period</b>	<b>Quarterly Report</b>
1–30 April 2022	Commencement – 31 March 2022	Actual expenditure and eligible project updates for the period commencing on the date of the executed Grant Agreement and ending on the last day of the quarter to which the Quarterly Report relates. Projected Expenditure for the next quarter.
1–31 July 2022	1 April – 30 June 2022	Actual expenditure and eligible project updates for the period commencing on 1 January 2022 and ending on the last day of the quarter to which the Quarterly Report relates. Projected Expenditure for the next quarter.
1–31 October 2022	1 January 2022– 30 June 2022	<b>Annual Report</b> Actual expenditure and eligible project updates from 1 January 2022 to 30 June 2023.
1–31 October 2022	1 July – 30 September 2022	Actual expenditure and eligible project updates for the period commencing on 1 January 2022 and ending on the last day of the quarter to which the Quarterly Report relates. Projected Expenditure for the next quarter.
1–31 January 2023	1 October – 31 December 2022	Actual expenditure for the period commencing on 1 January 2022 and ending on the last day of the quarter to which the Quarterly Report relates. Projected Expenditure for the next quarter.
1–30 April 2023	1 January – 31 March 2023	Actual expenditure for the period commencing on 1 January 2022 and ending on the last day of the quarter to which the Quarterly Report relates. Projected Expenditure for the next quarter.
1–31 October 2023	1 January 2022– 30 June 2023	<b>Annual Report</b> Actual expenditure and eligible project updates from 1 January 2022 to 30 June 2023.

## 16 Quarterly Reports

- 16.1 Quarterly Reports must be in the manner and form notified by the Commonwealth in accordance with the Phase 3 Guidelines.

## 17 Annual Reports

- 17.1 Annual Reports must be in the manner and form notified by the Commonwealth in accordance with the Phase 3 Guidelines.



**18 Acquittal Process for Low Value Grants**

- 18.1 The Acquittal Process must be in the manner and form notified by the Commonwealth in accordance with the Phase 3 Guidelines.

**F. Party representatives and address for notices****Grantee's representative and address**

The Grantee's Representative is the Grantee's Formal Contact under the Roads to Recovery program unless otherwise agreed by the Commonwealth.

**Commonwealth representative and address**

Name of representative	Benjamin Meagher
Position	Assistant Secretary, Program, Policy and Budget Branch
Postal address	GPO Box 594, Canberra Australian Capital Territory 2601
Physical address	111 Alinga Street, Canberra, Australian Capital Territory 2601
Business hours telephone	02 6274 7111
Email	Benjamin.Meagher@infrastructure.gov.au

The Parties' representatives will be responsible for liaison and the day-to-day management of the Grant, as well as accepting and issuing any written notices in relation to the Grant.

**G. Activity Material**

N/A.

**Supplementary Terms from Clause Bank****1. Other Contributions**

N/A

**2. Activity budget**

N/A

**3. Intellectual property in Activity Material**

N/A

**3A. Intellectual property – research**

N/A

**3B. Creative Commons licence**

N/A

**4. Access/Monitoring/Inspection**

- 4.1. The Grantee agrees to give the Commonwealth, or any persons authorised in writing by the Commonwealth:
  - (a) access to premises where the Activity is being performed and/or where Material relating to the Activity is kept within the time period specified in a Commonwealth notice; and
  - (b) permission to inspect and take copies of any Material relevant to the Activity.
- 4.2. The Auditor-General and any Information Officer under the *Australian Information Commissioner Act 2010* (Cth) (including their delegates) are persons authorised for the purposes of clause CB4.1.
- 4.3. This clause CB4 does not detract from the statutory powers of the Auditor-General or an Information Officer (including their delegates).

**5. Equipment and Assets**

N/A

**6. Specified Personnel**

N/A

**7. Relevant qualifications, licences, permits, approvals or skills**

- 7.1. The Grantee agrees to ensure that personnel performing work in relation to the Activity: and
  - (a) are appropriately qualified to perform the tasks indicated;
  - (b) have obtained the required qualifications, licences, permits, approvals or skills before performing any part of the Activity and
  - (c) continue to maintain all relevant qualifications, licences, permits, approvals or skills for the duration of their involvement with the Activity.

**8. Vulnerable Persons**

N/A

9. **Child safety**

N/A

10. **Commonwealth Material, facilities and assistance**

N/A

11. **Jurisdiction**

N/A

12. **Grantee trustee of Trust**

N/A

13. **Fraud**

13.1. In this Agreement, Fraud means dishonestly obtaining a benefit, or causing a loss, by deception or other means, and includes alleged, attempted, suspected or detected fraud.

13.2. The Grantee must ensure its personnel and subcontractors do not engage in any Fraud in relation to the Activity.

13.3. If the Grantee becomes aware of:

(a) any Fraud in relation to the performance of the Activity; or

(b) any other Fraud that has had or may have an effect on the performance of the Activity;

then it must within 5 business days report the matter to the Commonwealth and all appropriate law enforcement and regulatory agencies.

13.4. The Grantee must, at its own cost, investigate any Fraud referred to in clause CB13.3 in accordance with the Australian Government Investigations Standards available at [www.ag.gov.au](http://www.ag.gov.au).

13.5. The Commonwealth may, at its discretion, investigate any Fraud in relation to the Activity. The Grantee agrees to co-operate and provide all reasonable assistance at its own cost with any such investigation.

13.6. This clause survives the termination or expiry of the Agreement.

14. **Prohibited dealings**

N/A

15. **Anti-corruption**

15.1. In this Agreement:

**Illegal or Corrupt Practice** means directly or indirectly:

(a) making or causing to be made, any offer, gift, payment, consideration or benefit of any kind to any party, or

(b) receiving or seeking to receive, any offer, gift, payment, consideration or benefit of any kind from any party, as an inducement or reward in relation to the performance of the Activity, which would or could be construed as an illegal or corrupt practice.

- 15.2. The Grantee warrants that the Grantee, its officers, employees, contractors, agents and any other individual or entity involved in carrying out the Activity have not, engaged in an Illegal or Corrupt Practice.
- 15.3. The Grantee agrees not to, and to take all reasonable steps to ensure that its officers, employees, contractors, agents and any other individual or entity involved in carrying out the Activity do not:
  - (a) engage in an Illegal or Corrupt Practice; or
  - (b) engage in any practice that could constitute the offence of bribing a foreign public official contained in section 70.2 of the Criminal Code Act 1995 (Cth).
- 15.4. The Grantee agrees to inform the Commonwealth within five business days if the Grantee becomes aware of any activity as described in CB15.3 in relation to the performance of the Activity.
16. **Step-in rights**  
N/A
17. **Grant Administrator**  
N/A
18. **Management Adviser**  
N/A
19. **Indemnities**  
N/A
20. **Compliance with Legislation and policies**
  - 20.1. In this Agreement: Legislation means a provision of a statute or subordinate legislation of the Commonwealth, or of a State, Territory or local authority
  - 20.2. The Grantee agrees to comply with all Legislation applicable to its performance of this Agreement.
  - 20.3. The Grantee agrees, in carrying out its obligations under this Agreement, to comply with any of the Commonwealth's policies as notified, referred or made available by the Commonwealth to the Grantee (including by reference to an internet site).
21. **Work health and safety**
  - 21.1. The Grantee agrees to ensure that it complies at all times with all applicable work health and safety legislative and regulatory requirements and any additional work health and safety requirements set out in the Grant Details.
  - 21.2. If requested by the Commonwealth, the Grantee agrees to provide copies of its work health and safety management plans and processes and such other details of the arrangements it has in place to meet the requirements referred to in clause ST21.1.
  - 21.3. When using the Commonwealth's premises or facilities, the Grantee agrees to comply with all reasonable directions and procedures relating to work health and

safety and security in effect at those premises or facilities, as notified by the Commonwealth or as might reasonably be inferred from the use to which the premises or facilities are being put.

22. **Transition**

N/A

23. **Corporate governance**

N/A

23A. **Incorporation requirement**

N/A

24. **Counterparts and execution**

- 24.1. This Agreement may be executed in any number of counterparts. All counterparts, taken together, constitute one instrument. A Party may execute this Agreement by signing any counterpart.
- 24.2. The Parties confirm that, without limiting the ways in which this Agreement may exist or be executed, they consent to this Agreement and any counterparts of this Agreement being executed and/or exchanged electronically.

25. **Employees subject to SACS Decision**

N/A

26. **Program interoperability with National Disability Insurance Scheme**

N/A

27. **Rollover of surplus and uncommitted funds**

N/A

28. **Secret and Sacred Indigenous Material**

N/A



## Signature

Executed as an agreement:

### Grantee

Full legal name of the Grantee <name of the grantee> <ABN of the grantee>	
Signatory Name	
Signature	
Date	
Witness Name	
Signature and date	

**Commonwealth**

Signed for and on behalf of the Commonwealth of Australia as represented by the Department of Infrastructure, Transport, Regional Development and Communications	
Name	Benjamin Meagher
Position	Assistant Secretary, Program, Policy and Budget Branch
Date	21 October 2021
Signature	
Witness Name The witness is not a party to this deed. The witness witnessed the affixing of the above delegate's electronic signature to the master form of agreement from which this Agreement was generated	Kieran Vassallo
Signature and date	 21 October 2021



## Schedule 1: Commonwealth Standard Grant Conditions

1. Undertaking the Activity
  - 1.1. The Grantee agrees to undertake the Activity for the purpose of the Grant in accordance with this Agreement.
  - 1.2. The Grantee is fully responsible for the Activity and for ensuring the performance of all its obligations under this Agreement in accordance with all relevant laws. The Grantee will not be relieved of that responsibility because of:
    - (a) the grant or withholding of any approval or the exercise or non-exercise of any right by the Commonwealth; or
    - (b) any payment to, or withholding of any payment from, the Grantee under this Agreement.
2. **Payment of the Grant**
  - 2.1. The Commonwealth agrees to pay the Grant to the Grantee in accordance with the Grant Details.
  - 2.2. Notwithstanding any other provision of this Agreement, the Commonwealth may by notice withhold payment of any amount of the Grant and/or take any other action specified in the Supplementary Terms if it reasonably believes that:
    - (a) the Grantee has not complied with this Agreement;
    - (b) the Grantee is unlikely to be able to perform the Activity or manage the Grant in accordance with this Agreement; or
    - (c) there is a serious concern relating to the Grantee or this Agreement that requires investigation.
  - 2.3. A notice under clause 2.2 will contain the reasons for any action taken under clause 2.2 and, where relevant, the steps the Grantee can take to address those reasons.
  - 2.4. The Commonwealth will only be obliged to pay a withheld amount once the Grantee has addressed the reasons contained in a notice under clause 2.2 to the Commonwealth's reasonable satisfaction.
3. **Acknowledgements**
  - 3.1. The Grantee agrees not to make any public announcement, including by social media, in connection with the awarding of the Grant without the Commonwealth's prior written approval.
  - 3.2. The Grantee agrees to acknowledge the Commonwealth's support in all Material, publications and promotional and advertising materials published in connection with this Agreement. The Commonwealth may notify the Grantee of the form of acknowledgement that the Grantee is to use.
  - 3.3. The Grantee agrees not to use the Commonwealth Coat of Arms in connection with the Grant or the Activity without the Commonwealth's prior written approval.

**4. Notices**

- 4.1. Each Party agrees to promptly notify the other Party of anything reasonably likely to adversely affect the undertaking of the Activity, management of the Grant or its performance of any of its other requirements under this Agreement.
- 4.2. A notice given by a Party under this Agreement must be in writing and addressed to the other Party's representative as set out in the Grant Details or as most recently updated by notice given in accordance with this clause.
- 4.3. A notice is deemed to be effected:
  - (a) if delivered by hand - upon delivery to the relevant address;
  - (b) if sent by post - upon delivery to the relevant address; or
  - (c) if transmitted electronically - upon actual receipt by the addressee.
- 4.4. A notice received after 5.00 pm, or on a day that is a Saturday, Sunday or public holiday, in the place of receipt, is deemed to be effected on the next day that is not a Saturday, Sunday or public holiday in that place.
- 4.5. The Commonwealth may, by notice, advise the Grantee of changes to the Agreement that are minor or of an administrative nature, provided that any such changes do not increase the Grantee's obligations under this Agreement. Such changes, while legally binding, are not variations for the purpose of clause 8.

**5. Relationship between the Parties**

A Party is not by virtue of this Agreement the employee, agent or partner of the other Party and is not authorised to bind or represent the other Party.

**6. Subcontracting**

- 6.1. The Grantee is responsible for the performance of its obligations under this Agreement, including in relation to any tasks undertaken by subcontractors.
- 6.2. The Grantee agrees to make available to the Commonwealth the details of any of its subcontractors engaged to perform any tasks in relation to this Agreement upon request.

**7. Conflict of interest**

- 7.1. Other than those which have already been disclosed to the Commonwealth, the Grantee warrants that, to the best of its knowledge, at the date of this Agreement neither it nor its officers have any actual, perceived or potential conflicts of interest in relation the Activity.
- 7.2. If during the term of the Agreement, any actual, perceived or potential conflict arises or there is any material change to a previously disclosed conflict of interest, the Grantee agrees to:
  - (a) notify the Commonwealth promptly and make full disclosure of all relevant information relating to the conflict; and
  - (b) take any steps the Commonwealth reasonably requires to resolve or otherwise deal with that conflict.

**8. Variation, assignment and waiver**

- 8.1. This Agreement may be varied in writing only, signed by both Parties.
- 8.2. The Grantee cannot assign its obligations, and agrees not to assign its rights, under this Agreement without the Commonwealth's prior approval.
- 8.3. The Grantee agrees not to enter into negotiations with any other person for the purposes of entering into an arrangement that will require novation of, or involve any assignment of rights under, this Agreement without first consulting the Commonwealth.
- 8.4. A waiver by a Party of any of its rights under this Agreement is only effective if it is in a signed written notice to the other Party and then only to the extent specified in that notice.

**9. Taxes, duties and government charges**

- 9.1. The parties have entered into this Grant Agreement on the understanding that the Commonwealth and the Grantee are both government related entities, and that the amount of the Grant and anything else the Grantee receives from another entity in relation to any supply under this Agreement does not exceed the Grantee's cost of making that supply. On this basis, and in accordance with GSTR 2012/2 the parties rely on s.9-17 of the GST Act for no GST being imposed in connection with a supply made under this Agreement. Consequently, the actual and projected expenditure the Grantee reports to the Commonwealth must exclude the GST component on goods and services, and the payments the Commonwealth makes under this Agreement will not include GST.
- 9.2. The Grantee agrees to pay all taxes, duties and government charges imposed or levied in Australia or overseas in connection with the performance of this Agreement, except as provided by this Agreement.
- 9.3. If Goods and Services Tax (GST) is payable by a supplier on any supply made under this Agreement, the recipient of the supply will pay to the supplier an amount equal to the GST payable on the supply, in addition to and at the same time that the consideration for the supply is to be provided under this Agreement.
- 9.4. If at the commencement of the Agreement the Grantee is not registered for GST and during the term of the Agreement the Grantee becomes, or is required to become, registered for GST, the Grantee agrees to notify the Commonwealth in writing within 7 days of becoming registered for GST.

**10. Spending the Grant**

- 10.1. The Grantee agrees to spend the Grant for the purpose of performing the Activity and otherwise in accordance with this Agreement.
- 10.2. Within one month after the Activity Completion Date, the Grantee agrees to provide a statement signed by the Grantee in a form specified by the Commonwealth verifying the Grant was spent in accordance with this Agreement.

**11. Repayment**

- 11.1. If any amount of the Grant:
  - (a) has been spent other than in accordance with this Agreement; or

(b) is additional to the requirements of the Activity; then the Commonwealth may by written notice:

(c) require the Grantee to repay that amount to the Commonwealth;

(d) require the Grantee to deal with that amount as directed by the Commonwealth;

or

(e) deduct the amount from subsequent payments of the Grant or amounts payable under another agreement between the Grantee and the Commonwealth.

11.2. If the Commonwealth issues a notice under this Agreement requiring the Grantee to repay a Grant amount:

(a) the Grantee must do so within the time period specified in the notice;

(b) the Grantee must pay interest on any part of the amount that is outstanding at the end of the time period specified in the notice until the outstanding amount is repaid in full; and

(c) the Commonwealth may recover the amount and any interest under this Agreement as a debt due to the Commonwealth without further proof of the debt being required.

## 12. Record keeping

12.1. The Grantee agrees to keep financial accounts and other records that:

(a) detail and document the conduct and management of the Activity;

(b) identify the receipt and expenditure of the Grant separately within the Grantee's accounts and records so that at all times the Grant is identifiable; and

(c) enable all receipts and payments related to the Activity to be identified and reported.

12.2. The Grantee agrees to keep the records for five years after the Activity Completion Date or such other time specified in the Grant Details and provide copies of the records to the Commonwealth upon request.

## 13. Reporting and Liaison

13.1. The Grantee agrees to provide the Reporting Material specified in the Grant Details to the Commonwealth.

13.2. In addition to the obligations in clause 13.1, the Grantee agrees to:

(a) liaise with and provide assistance and information to the Commonwealth as reasonably required by the Commonwealth; and

(b) comply with the Commonwealth's reasonable requests, directions and monitoring requirements,

in relation to the Activity.

13.3. If the Commonwealth acting reasonably has concerns regarding the performance of the Activity or the management of the Grant, the Commonwealth may by written notice require the Grantee to provide one or more additional reports, containing the information and by the date(s), specified in the notice.

13.4. The Grantee acknowledges that the giving of false or misleading information to the Commonwealth is a serious offence under the Criminal Code Act 1995 (Cth).

**14. Privacy**

- 14.1. When dealing with Personal Information in carrying out the Activity, the Grantee agrees:
- (a) to comply with the requirements of the Privacy Act 1988 (Cth); and
  - (b) not to do anything which, if done by the Commonwealth, would be a breach of an Australian Privacy Principle.

**15. Confidentiality**

- 15.1. The Parties agree not to disclose each other's confidential information without the other Party's prior written consent unless required or authorised by law or Parliament to disclose.
- 15.2. The Commonwealth may disclose the Grantee's confidential information where;
- (a) the Commonwealth is providing information about the Activity or Grant in accordance with Commonwealth accountability and reporting requirements;
  - (b) the Commonwealth is disclosing the information to a Minister of the Australian Government, a House or Committee of the Commonwealth Parliament; or
  - (c) the Commonwealth is disclosing the information to its personnel or another Commonwealth agency where this serves the Commonwealth's legitimate interests.

**16. Insurance**

- 16.1. The Grantee agrees to maintain adequate insurance for as long as any obligations remain in connection with this Agreement and provide proof of insurance to the Commonwealth upon request.

**17. Intellectual property**

- 17.1. Subject to clause 17.2, the Grantee owns the Intellectual Property Rights in Activity Material and Reporting Material.
- 17.2. This Agreement does not affect the ownership of Intellectual Property Rights in Existing Material.
- 17.3. The Grantee provides the Commonwealth a permanent, non-exclusive, irrevocable, royalty-free licence to use, modify, communicate, reproduce, publish, adapt and sub-license the Reporting Material for Commonwealth Purposes.
- 17.4. The licence in clause 17.3 does not apply to Activity Material.

**18. Dispute resolution**

- 18.1. The Parties agree not to initiate legal proceedings in relation to a dispute arising under this Agreement unless they have first tried and failed to resolve the dispute by negotiation.
- 18.2. Unless clause 18.3 applies, the Parties agree to continue to perform their respective obligations under this Agreement when a dispute exists.
- 18.3. The Parties may agree to suspend performance of the Agreement pending resolution of the dispute.
- 18.4. Failing settlement by negotiation in accordance with clause 18.1, the Parties may agree to refer the dispute to an independent third person with power to intervene

and direct some form of resolution, in which case the Parties will be bound by that resolution. If the Parties do not agree to refer the dispute to an independent third person, either Party may initiate legal proceedings.

- 18.5. Each Party will bear their own costs in complying with this clause 18, and the Parties will share equally the cost of any third person engaged under clause 18.4.
- 18.6. The procedure for dispute resolution under this clause does not apply to any action relating to termination, cancellation or urgent interlocutory relief.

## **19. Reduction, Suspension and Termination**

### **19.1. Reduction in scope of agreement for fault**

- 19.1.1. If the Grantee does not comply with an obligation under this Agreement and the Commonwealth believes that the non-compliance is incapable of remedy, or if the Grantee has failed to comply with a notice to remedy, the Commonwealth may by written notice reduce the scope of the Agreement.
- 19.1.2. The Grantee agrees, on receipt of the notice of reduction, to:
  - (a) stop or reduce the performance of the Grantee's obligations as specified in the notice;
  - (b) take all available steps to minimise loss resulting from the reduction;
  - (c) continue performing any part of the Activity or the Agreement not affected by the notice if requested to do so by the Commonwealth; and
  - (d) report on, and return any part of, the Grant to the Commonwealth, or otherwise deal with the Grant, as directed by the Commonwealth.
- 19.1.3. In the event of reduction under clause 19.1.1, the amount of the Grant will be reduced in proportion to the reduction in the scope of the Agreement.

### **19.2. Suspension**

#### **19.2.1. If:**

- (a) the Grantee does not comply with an obligation under this Agreement and the Commonwealth believes that the non-compliance is capable of remedy;
  - (b) the Commonwealth reasonably believes that the Grantee is unlikely to be able to perform the Activity or manage the Grant in accordance with this Agreement; or
  - (c) the Commonwealth reasonably believes that there is a serious concern relating to the Grantee or this Agreement that requires investigation;
- the Commonwealth may by written notice:
- (d) immediately suspend the Grantee from further performance of the Activity (including expenditure of the Grant); and/or
  - (e) require that the non-compliance or inability be remedied, or the investigation be completed, within the time specified in the notice.

#### **19.2.2. If the Grantee:**

- (a) remedies the non-compliance or inability specified in the notice to the Commonwealth's reasonable satisfaction, or the Commonwealth reasonably concludes that the concern is unsubstantiated, the Commonwealth may direct the Grantee to recommence performing the Activity; or

(b) fails to remedy the non-compliance or inability within the time specified, or the Commonwealth reasonably concludes that the concern is likely to be substantiated, the Commonwealth may reduce the scope of the Agreement in accordance with clause 19.1 or terminate the Agreement immediately by giving a second notice in accordance with clause 19.3.

19.3. Termination for fault

19.3.1. The Commonwealth may terminate this Agreement by notice where the Grantee has:

- (a) failed to comply with an obligation under this Agreement and the Commonwealth believes that the non-compliance is incapable of remedy or where clause 19.2.2.b applies; or
- (b) provided false or misleading statements in relation to the Grant; or
- (c) become bankrupt or insolvent, entered into a scheme of arrangement with creditors, or come under any form of external administration.

19.3.2. The Grantee agrees, on receipt of the notice of termination, to:

- (a) stop the performance of the Grantee's obligations;
- (b) take all available steps to minimise loss resulting from the termination; and
- (c) report on, and return any part of, the Grant to the Commonwealth, or otherwise deal with the Grant, as directed by the Commonwealth.

**20. Cancellation or reduction for convenience**

20.1. The Commonwealth may cancel or reduce the scope of this Agreement by notice, due to:

- (a) a change in government policy; or
- (b) a Change in the Control of the Grantee which the Commonwealth reasonably believes will negatively affect the Grantee's ability to comply with this Agreement.

20.2. On receipt of a notice of reduction or cancellation under this clause, the Grantee agrees to:

- (a) stop or reduce the performance of the Grantee's obligations as specified in the notice;
- (b) take all available steps to minimise loss resulting from that reduction or cancellation;
- (c) continue performing any part of the Activity or the Agreement not affected by the notice if requested to do so by the Commonwealth; and
- (d) report on, and return any part of, the Grant to the Commonwealth, or otherwise deal with the Grant, as directed by the Commonwealth.

20.3. In the event of reduction or cancellation under this clause, the Commonwealth will be liable only to:

- (a) pay any part of the Grant due and owing to the Grantee under this Agreement at the date of the notice; and
- (b) reimburse any reasonable and substantiated expenses the Grantee unavoidably incurs that relate directly and entirely to the reduction in scope or cancellation of the Agreement.

- 20.4. In the event of reduction, the amount of the Grant will be reduced in proportion to the reduction in the scope of the Agreement.
- 20.5. The Commonwealth's liability to pay any amount under this clause is:
- (a) subject to the Grantee's compliance with this Agreement; and
  - (b) limited to an amount that when added to all other amounts already paid under the Agreement will not exceed the total amount of the Grant.
- 20.6. The Grantee will not be entitled to compensation for loss of prospective profits or benefits that would have been conferred on the Grantee but for the cancellation or reduction in scope of the Agreement under clause 20.1.
- 20.7. The Commonwealth will act reasonably in exercising its rights under this clause.

## 21. Survival

The following clauses survive termination, cancellation or expiry of this Agreement:

- clause 10 (Spending the Grant);
- clause 11 (Repayment);
- clause 12 (Record keeping);
- clause 13 (Reporting);
- clause 14 (Privacy);
- clause 15 (Confidentiality);
- clause 16 (Insurance);
- clause 17 (Intellectual property);
- clause 19 (Reduction, Suspension and Termination);
- clause 21 (Survival);
- clause 22 Definitions; and
- Any applicable provisions included from the clause bank; and
- Any other clause which expressly or by implication from its nature is meant to survive.






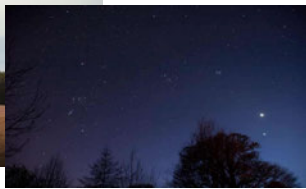
## 22. Definitions

In this Agreement, unless the contrary appears:

- **Activity** means the activity described in the Grant Details and includes the provisions of the Reporting Material.
- **Activity Completion Date** means the date or event specified in the Grant Details.
- **Activity Material** means any Material, other than Reporting Material, created or developed by the Grantee as a result of the Activity and includes any Existing Material that is incorporated in or supplied with the Activity Material.
- **Agreement** means the Grant Details, Supplementary Terms (if any), the Commonwealth Standard Grant Conditions and any other document referenced or incorporated in the Grant Details.
- **Agreement End Date** means the date or event specified in the Grant Details.
- **Australian Privacy Principle** has the same meaning as in the *Privacy Act 1988*.



- **Change in the Control** means any change in any person(s) who directly exercise effective control over the Grantee.
- **Commonwealth** means the Commonwealth of Australia as represented by the Commonwealth entity specified in the Agreement and includes, where relevant, its officers, employees, contractors and agents.
- **Commonwealth Purposes** includes the following:
  - a. the Commonwealth verifying and assessing grant proposals, including a grant application;
  - b. the Commonwealth administering, monitoring, reporting on, auditing, publicising and evaluating a grant program or exercising its rights under this Agreement;
  - c. the Commonwealth preparing, managing, reporting on, auditing and evaluating agreements, including this Agreement; and
  - d. the Commonwealth developing and publishing policies, programs, guidelines and reports, including Commonwealth annual reports;
 but in all cases:
  - e. excludes the commercialisation (being for-profit use) of the Material by the Commonwealth.
- **Commonwealth Standard Grant Conditions** means this document.
- **Existing Material** means Material developed independently of this Agreement that is incorporated in or supplied as part of Reporting Material or Activity Material.
- **Grant** means the money, or any part of it, payable by the Commonwealth to the Grantee for the Activity as specified in the Grant Details.
- **Grantee** means the legal entity other than the Commonwealth specified in the Agreement and includes, where relevant, its officers, employees, contractors and agents.
- **Grant Details** means the document titled Grant Details that forms part of this Agreement.
- **Intellectual Property Rights** means all copyright, patents, registered and unregistered trademarks (including service marks), registered designs, and other rights resulting from intellectual activity (other than moral rights under the *Copyright Act 1968*).
- **Material** includes documents, equipment, software (including source code and object code versions), goods, information and data stored by any means including all copies and extracts of them.
- **Party** means the Grantee or the Commonwealth.
- **Personal Information** has the same meaning as in the *Privacy Act 1988*.
- **Phase 3 Guidelines** means the 'COVID-19 Local Roads and Community Infrastructure Program Guidelines – Phase 3'
- **Records** includes documents, information and data stored by any means and all copies and extracts of the same.
- **Reporting Material** means all Material which the Grantee is required to provide to the Commonwealth for reporting purposes as specified in the Grant Details and includes any Existing Material that is incorporated in or supplied with the Reporting Material.

Aspiration	How	Why	Budget																																											
Make Menzies Town Centre Green	<p>Create greener neighbourhood, through landscaping improvements, such as:</p> <ul style="list-style-type: none"><li>• Tree planting to increase shade,</li><li>• Creation of green spaces,</li><li>• Planting water wise plants and street trees, and</li><li>• Planting native gardens in community spaces.</li></ul> <p><u>Examples of plants that can grow in hot dry climates:</u> olives, hibiscus, date palm trees, Chinese date (Jujuba), pomegranate, pistachios, almonds, pecans, figs, carob tree, quince trees, bougainvillea, citrus trees, plums, peaches, apricots, nectarines, capers, mulberries, nannyberry, wild strawberry, Kieffer pear, osage orange and apple.</p>	<p>Both sides of the Government are focusing more on reducing emissions through several methods. A variety of industries is now making an effort to do the same. Growing tree canopy in the town will provide shade for all including wildlife, mitigate dust, beautify the surroundings and reduce temperatures in hot summers.</p> <p>"... a significant loss in tree canopy over the last 10 years, yet the cooling effects from effective tree planting and other vegetation cover can <i>reduce urban temperatures by up to seven degrees Celsius</i> ." - Min. Dave Kelly</p>	\$200,000	<p><b>Menzies Town Centre</b></p> 																																										
To encourage the community to be more active and connect with the environment through developing a community garden project.	<p><b>Primary Set Up Costs</b></p> <table><tr><td>\$ Site works</td><td>\$ Reticulation / irrigation system / water source</td></tr><tr><td>\$ Soil / soil conditioners</td><td>\$ Waste management systems e.g. composting areas, worm farms</td></tr><tr><td>\$ Seeds, seedlings</td><td>\$ Fruit trees</td></tr><tr><td></td><td>\$ Garden tools</td></tr></table> <p><b>Other Potential Set Up Costs</b></p> <table><tr><td>\$ Fees to become an incorporated entity</td><td>\$ Advertising / promotion</td></tr><tr><td>\$ Logo design</td><td>\$ Website design and hosting</td></tr><tr><td>\$ Energy generation infrastructure e.g. solar panels, windmill</td><td></td></tr><tr><td>\$ Rainwater tank</td><td>\$ Shelter / covered areas</td></tr><tr><td>\$ Seating / tables</td><td>\$ Accessible paths</td></tr><tr><td>\$ Garden signage e.g. entry sign, educational signs within garden</td><td></td></tr><tr><td>\$ Notice board</td><td>\$ Nursery for plant propagation</td></tr><tr><td>\$ Food preparation area / BBQ / pizza oven</td><td>\$ Sink for washing produce and hand washing</td></tr><tr><td>\$ Play area for children</td><td>\$ Fencing / security</td></tr><tr><td>\$ Garden artwork</td><td></td></tr><tr><td>\$ Professional expertise e.g. garden design, community consultation</td><td></td></tr><tr><td>\$ Construction labour</td><td>\$ Garden beds, including raised beds for accessibility</td></tr></table> <p><b>Maintenance Costs</b></p> <table><tr><td>\$ Water use</td><td>\$ Electricity use</td></tr><tr><td>\$ Soil conditioners</td><td></td></tr><tr><td>\$ Infrastructure maintenance e.g. paths, reticulation, plots, sheds, water source</td><td></td></tr><tr><td>\$ Insurance</td><td>\$ Financial administration</td></tr><tr><td>\$ Communication and promotion e.g. website hosting</td><td></td></tr></table>	\$ Site works	\$ Reticulation / irrigation system / water source	\$ Soil / soil conditioners	\$ Waste management systems e.g. composting areas, worm farms	\$ Seeds, seedlings	\$ Fruit trees		\$ Garden tools	\$ Fees to become an incorporated entity	\$ Advertising / promotion	\$ Logo design	\$ Website design and hosting	\$ Energy generation infrastructure e.g. solar panels, windmill		\$ Rainwater tank	\$ Shelter / covered areas	\$ Seating / tables	\$ Accessible paths	\$ Garden signage e.g. entry sign, educational signs within garden		\$ Notice board	\$ Nursery for plant propagation	\$ Food preparation area / BBQ / pizza oven	\$ Sink for washing produce and hand washing	\$ Play area for children	\$ Fencing / security	\$ Garden artwork		\$ Professional expertise e.g. garden design, community consultation		\$ Construction labour	\$ Garden beds, including raised beds for accessibility	\$ Water use	\$ Electricity use	\$ Soil conditioners		\$ Infrastructure maintenance e.g. paths, reticulation, plots, sheds, water source		\$ Insurance	\$ Financial administration	\$ Communication and promotion e.g. website hosting		<p>Social ties are important to the wellbeing of people in a community since they can bring positive health effects and community involvement. Community gardens allow for the creation of social ties and build a greater feeling of community. These connections help reduce crime, empower residents and allow residents to feel safe in their neighborhoods.</p>	\$25,000	<p><b>Community Garden in Kalgoorlie-Boulder</b></p>   
\$ Site works	\$ Reticulation / irrigation system / water source																																													
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\$ Communication and promotion e.g. website hosting																																														
Construct a viewing platform near Menzies Town Centre for best Sunset and Stargazing viewing.	Designing the viewing platform require specific requirements such as length, width, size, shape, loading, soil conditions and access.	Menzies's wide-open space, bright sunsets, and dark sky make a perfect opportunity to highlight its natural beauty by creating a viewing platform for families and visitors to enjoy each day.	\$150,000	<p><b>Viewing Platform in Kalgoorlie-Boulder's Karlkurla Park</b></p>  																																										

Develop the rodeo site to include a permanent infrastructure to attract other community events and stallholders.

- Shed
- Shade areas
- Plumbing and wastewater treatment
- Concrete pads
- Kitchen
- Washbasins
- Water tank
- Plug and play infrastructure for generator connection

- Attract new businesses to support community and visitors
- Extending beyond an overnight event to a two-day event filled with activities, show and competition
- Expand and attract other events by investing in permanent infrastructure at (rodeo) site

\$500,000 Outback Rodeos Inc.



Construct a lowcost viewing platforms and picnic shade tables for various Golden Quest Discovery Trail sites e.g. Salt Lakes in Goongarie, on the way to Lake Ballard (Closest to Town) etc.,.

Designing the viewing platform require specific requirements such as length, width, size, shape, loading, soil conditions and access.

To encourage more visitors to stop, take a break and enjoy Menzies amazing wide-open landscapes

\$35,000 per site



Construct an outdoor gym in Menzies Town Centre

Workouts: Cross trainer, rock climbing, cycle seat, rowing machines, shoulder press + more.

There's no gym in town and having an outdoor gym would encourage the community to be outdoors more, improve health and social gathering with friends and family

\$500,000



Viewing platform or stairs for Lake Ballard Mountain/Hill

Designing the viewing platform require specific requirements such as length, width, size, shape, loading, soil conditions and access.

Improve WHS and allowing Older Travellers to climb the hill, as it is steep, can be dangerous and difficult to climb for Seniors.



More information board on tourism sites e.g. Lake Ballard

Gives history, information and educate

\$20,000



Have dual signs in Menzies Tourism Sites i.e. showing Indigenous names in signs

For e.g. Ayers Rock is Uluru

Connecting Menzies Indigenous history and sharing this with the community. It serves as being proud of Menzies Indigenous connection, as well as, educating the community and visitors of Aboriginal language and culture

\$15,000 per sign



A bold town entrance statements for Menzies

Consulting with the Community for design and style before commissioning work

A bold town entrance statements and where visitors will stop and take selfies

\$250,000



<b>12.2.6</b>	<b>Local Government Reform - consultation on proposed changes</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM543</b>
<b>DATE OF REPORT</b>	<b>29 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. 072 LG Act Reform- fact sheets October 2021 081121 [<b>12.2.6.1</b> - 6 pages]</li> <li>2. Detailed Local Government Reforms Table Shire of Menzies [4BTJ] [<b>12.2.6.2</b> - 29 pages]</li> </ol>

### **SUMMARY:**

To provide Council with proposed responses to the consultation on the Local Government reform package.

### **BACKGROUND:**

The Honourable John Carey MLA, Minister for Housing and Local Government, announced a Local Government reform package that is out for consultation until 25 February 2022. The Local Government reform fact sheet is attached to this report.

The reform is based on six (6) major themes:

1. Earlier intervention, effective regulation and stronger penalties
2. Reducing red tape, increasing consistency and simplicity
3. Greater transparency and accountability
4. Stronger local democracy and community engagement
5. Clear roles and responsibilities
6. Improved financial management and reporting.

A large focus on the new reform is oversight and early intervention where there are significant problems arising within a local government. The introduction of new intermediate powers for intervention will increase the number of tools available to more quickly address problems and dysfunction within local governments. This will deliver significant benefits for small business, residents and ratepayers, industry, elected members and professionals working in the sector.

These reforms are based on extensive consultation undertaken over the last five years, and have been developed considering:

1. The Local Government Review Panel Final Report (mid 2020)
2. The City of Perth Inquiry Report (mid 2020)



3. Department of Local Government, Sport and Cultural Industries (DLGSC) consultation on Act Reform (2017-2020)
4. The Victorian Local Government Act 2020 and other State Acts
5. The Parliament's Select Committee Report into Local Government (late 2020)
6. Western Australian Local Government Association (WALGA) Submissions
7. Direct engagement with local governments
8. Correspondence and complaints
9. Miscellaneous past reports.

#### **COMMENT:**

The attached comments to the reform are proposed by officers as a position to be submitted on behalf of the Shire of Menzies. It is recognised that individual Councillors and officers may have opinions that are different to the majority.

Councillors and officers may also provide individual submissions.

#### **CONSULTATION:**

This report forms the basis of consultation with Councillors.

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995.*

#### **POLICY IMPLICATIONS:**

Nil.

#### **FINANCIAL IMPLICATIONS:**

Nil.

#### **RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

#### **STRATEGIC IMPLICATIONS:**

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council endorses the submission to the Local Government reform package consultation.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
----------------------------------	--

<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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Department of  
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## Local Government Reform

# Earlier intervention, effective regulation and stronger penalties

Problems, disputes and dysfunction within local government impacts upon ratepayers, local businesses, and local government services.

Complaints relating to local governments should be resolved quickly to reduce the risk of damage that may be done when there are serious problems in how a local government is functioning.

Local government oversight needs to be focused on targeting and fixing significant problems and stopping misconduct.



### The Local Government Inspector

A new oversight Inspector for local government will be appointed to handle complaints, manage investigations, and coordinate the proactive resolution of significant problems identified within local governments. The Inspector will have the authority to receive complaints about local government CEOs.



### Local Government Monitors

Specialist independent Monitors appointed by the Inspector will visit and work with local governments to fix problems, to provide for faster resolution where problems are identified.



### Stronger Penalties

Stronger penalties will be imposed by a new Conduct Panel. This will include short-term disqualification or withholding of allowances for elected members who have been found to be in breach of the Local Government Act or Regulations.



### Mandatory Training

Elected members who do not complete mandatory training within a certain time will not be eligible for any allowances or sitting fees. They will also be liable for other penalties.



### Rapid Red Card Resolutions

Mayors and Presidents will have consistent powers to eject anyone who disrupts a council meeting, with appropriate checks and balances by the Local Government Inspector, to prevent the misuse of these powers. This reform will also be supported by mandatory audio or video recording of council meetings.



### Other Amendments

Other amendments may further strengthen oversight of local government. Early intervention and oversight reforms will also be supported by the other reforms, especially new transparency and democratic decision-making reforms.

To provide your feedback on these reforms, please email your comments to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au) by 4 February 2022.







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## Local Government Reform

# Reducing red tape, increasing consistency and simplicity

The State Government is reducing unnecessary red tape to help facilitate delivery of small projects and support small business. Changes to the *Local Government Act 1995* and associated legislation will include a streamlined approach to facilitating alfresco dining, minor signage, and driveway approvals.

Improving the efficiency and consistency of local government will deliver significant benefits for small businesses, community organisations, and residents and ratepayers.



### Standardised Meeting Procedures across all Local Governments

The procedures for all council meetings, including for public question time, will be standardised across the State. This will improve consistency, and make engaging with council decisions simpler and easier.



### Greater Consistency for Small Business

Reforms will introduce standard approvals for key local government regulations and approvals, including:

- alfresco and outdoor dining
- minor small business signage rules
- community events

Many of these reforms build on the planning reforms already implemented by the State Government. They also complement the ongoing innovations by local governments, and initiatives by the Small Business Development Corporation and StreamlineWA.



### Streamlining Local Laws

Local laws will be streamlined to create greater consistency and reduce the complexity of regulation, particularly for rules about installing minor signage for small business, and the planning of community events. There will be new, simple model local laws that local governments can easily adopt.



### Creating Flexibility to Enable Resource-Sharing

Legislation will specifically enable and encourage local governments to share resources, including CEOs and senior employees. For instance, it will be easier for two or three local governments to hire one shared CEO.



### Standardising Residential Crossovers/Driveways on Local Roads

Reforms to standardise and simplify the approval of crossovers (the part of driveways connecting to the road) for residential developments on local roads as part of the Phase 2 Planning and Local Government Reforms, announced jointly by the Minister for Planning and the Minister for Local Government, will be implemented.

To provide your feedback on these reforms, please email your comments to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au) by 4 February 2022.





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## Local Government Reform

# Greater transparency and accountability

Ratepayers and the public expect local government decision making to be clear and transparent. During the COVID-19 pandemic, councils across the State demonstrated how online engagement can bolster public participation in local government decision-making.



### Mandatory Recording of Council Meetings

Large local governments will be required to livestream meetings, and post recordings online. Smaller local governments will be required to record and publish audio recordings.



### Guidance for Confidential Meeting Items

Clear rules will define the types of decisions that can be made by councils in confidential meetings, and recordings of those decisions will be required to be stored as permanent records.



### Transparency and Accountability through Online Registers

There will be new state-wide standards for reporting of important local government transactions online, including:

- a Lease Register about the leases the local government is party to (either as lessor or lessee)
- a Community Grants Register to outline all grants and funding provided by the local government
- a Contracts Register that discloses all contracts or procurement with a value of \$100,000 or more
- an Interest Disclosure Register which collates all disclosures made by elected members about their interests related to matters considered by council
- an Applicant Contribution Register accounting for funds collected from applicant contributions, such as cash-in-lieu for public open space or car parking



### Transparency of CEO Key Performance Indicators

The Key Performance Indicators (KPI) used to measure the performance of the CEO will be made publicly available, and the results will also be reported. The CEO will also have the right to publish comments to provide context to the results.



### Consistent Recording of all Votes

To provide consistent transparency of decision-making across all local governments, all votes cast by all councillors for all decisions on council will be required to be reported in council minutes.

To provide your feedback on these reforms, please email your comments to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au) by 4 February 2022.





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## Local Government Reform

# Stronger local democracy and community engagement

Election and community engagement reforms are proposed to empower ratepayers to participate in local democracy and decision-making.



### Direct Election of the Mayor or President

All electors in large local governments will be able to vote directly for the Mayor or President, giving ratepayers more power to choose the leadership of their council. This reflects a broader trend, with councils such as Stirling and Rockingham already having moved to a public vote for the election of their Mayors.



### Preferential Voting

Local government elected members will be elected by preferential voting, which is the same as State and Federal elections. Preferential voting ensures the elected council best reflects community views.



### Consistent Number of Elected Members

To increase consistency, the number of elected members on any council will be set based upon the population within that local government. The Local Government Panel Report recommended a number of elected members as follows:

- population of up to 5,000 – 5 councillors (including the President)
- population of between 5,000 and 75,000 – 5 to 9 councillors (including the Mayor/President)
- population of above 75,000 – 9 to 15 councillors (including the Mayor)



### No Wards for Small Local Governments

Wards in small local governments can cover very limited areas, with small populations. This means that councillors are more likely to be elected unopposed, or with a very small number of votes. In line with a broader trend, it is proposed that wards for all small local governments be abolished.



### Reforms to Ensure Valid Candidate and Voter Eligibility

Rules for who is eligible to vote or run for council will be tightened, ensuring that only legitimate residents or businesses will be eligible. New laws will prevent candidates from using sham leases in council elections. The basis for why a candidate is eligible to run will also be required to be publicly disclosed.



### Community Engagement Charter

Local governments will be required to establish a Charter which sets out how it will engage with ratepayers and the community about the local government's proposed policies, initiatives, and projects. A model Charter will be published to assist local governments who wish to adopt a standard Charter.



### Other Amendments

There are also more reforms proposed to further enhance local government democracy and community engagement, including proposed minor changes to the annual meeting.

To provide your feedback on these reforms, please email your comments to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au) by 4 February 2022.





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## Local Government Reform

# Improved financial management and reporting

Clear and accurate financial management and reporting is critical for public confidence in local government. Currently, local governments across Western Australia have to comply with the same financial reporting requirements, even though local governments range from less than 200 residents to a population of more than 200,000 people.



### Model Financial Statements

New standardised templates will be established for local government financial statements:

- Large (band 1 and 2) local governments will have financial statements similar to those already used, with minor amendments and streamlining where possible
- Smaller (band 3 and 4) local governments will have more streamlined standard financial statements, reflecting the generally less complex operations of smaller local governments



### Rates and Revenue Policy

All local governments will adopt a short Rates and Revenue Policy. The Policy will provide greater clarity for ratepayers by linking the cost of services and the maintenance of assets (such as roads and recreation facilities) to the setting of rates.



### Reforms for Financial Ratios

The financial metrics reported on the MyCouncil website will be reviewed and adjusted to ensure they best reflect the underlying financial position of the local government.



### Credit Card Statements Publicly Reported to Council

New reforms will introduce a requirement that employee credit card statements are to be provided to council at meetings on a monthly basis.



### Other Minor Reforms

Other changes to the legislation will provide for general improvements for financial management:

- Changes to require Audit and Risk Committees to bolster local government oversight, and allowing regional local governments to share Audit and Risk Committees to reduce costs
- Reforms will allow local governments to provide fixed-interest loans to building owners to fund specific building upgrade finance, such as for green energy investments, and for heritage preservation works
- The cost of waste collection services provided to a property will be required to be separately stated on any rates notice for that property. This provides ratepayers with clear transparency for what waste collection services cost

The State Government is also considering potential further reform for regional subsidiaries, and other financial and risk management initiatives.

To provide your feedback on these reforms, please email your comments to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au) by 4 February 2022.





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# Local Government Reform

## Clearer Roles and Responsibilities

The *Local Government Act 1995* (the Act) outlines the role of council, elected members and the Chief Executive Officer (CEO). Ambiguity in these roles can be a source of dispute within local governments. Amendments to further define these roles and responsibilities in the Act will help to address this.

### Principles

New principles will be included in the Act to foster a culture of better practice, based on the recommendations of the Local Government Review Panel Report. New principles will include:



recognition of the unique status of Aboriginal Western Australians



recognition of tiers (based on SAT bands)



guidance for community engagement



guidance for financial management



### Communication agreements

Local governments will be required to introduce a communications agreement outlining communications process between councillors and the CEO.



### Elected members

Elected members will only be able to use the title of their local government position while performing their role in an official capacity.



### Statewide Caretaker Period

A statewide caretaker period for local governments is proposed. This means that all local governments across the State will have the same clearly defined election period, during which all councils operate on a caretaker basis.



### Superannuation allowances

Local governments will be able to decide to make superannuation contributions for elected members. Councils will also be able to decide to cover tuition fees for elected members who undertake further study related to local government.



### CEO recruitment

DLGSC will establish an approved panel of CEO recruitment panel members for the role of independent person on a recruitment and selection panel. Local governments will be able to appoint people outside of the designated panel with approval from the Local Government Inspector.



### The role of CEOs

Roles will be further defined, providing a greater understanding of the CEO's responsibilities and clear delineation between the functions of council and the CEO, as leader of the administration.



In accordance with the Local Government Review Panel Report's recommendation, WALGA will no longer be constituted under the *Local Government Act 1995*. This will provide clarity that WALGA is not a State Government entity.

To provide your feedback on these reforms, please email your comments to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au) by 4 February 2022.



### Theme 1: Early Intervention, Effective Regulation and Stronger Penalties

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
<b>1.1 Early Intervention Powers</b>		
<ul style="list-style-type: none"> <li>The Act provides the means to regulate the conduct of local government staff and council members and sets out powers to scrutinise the affairs of local government. The Act provides certain limited powers to: <ul style="list-style-type: none"> <li>Suspend or dismiss councils</li> <li>Appoint Commissioners</li> <li>Suspend or, order remedial action (such as training) for individual councillors.</li> </ul> </li> <li>The Act also provides the Director General with the power to: <ul style="list-style-type: none"> <li>Conduct Authorised Inquiries</li> <li>Refer allegations of serious or recurrent breaches to the State Administrative Tribunal</li> <li>Commence prosecution for an offence under the Act.</li> </ul> </li> <li>Authorised Inquiries are a costly and a relatively slow response to significant issues. Authorised Inquiries are currently the only significant tool for addressing significant issues within a local government.</li> <li>The Panel Report, City of Perth Inquiry, and the Select Committee</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to establish a Chief Inspector of Local Government (the <b>Inspector</b>), supported by an Office of the Local Government Inspector (the <b>Inspectorate</b>).</li> <li>The Inspector would receive minor and serious complaints about elected members.</li> <li>The Inspector would oversee complaints relating to local government CEOs.</li> <li>Local Governments would still be responsible for dealing with minor behavioural complaints.</li> <li>The Inspector would have powers of a standing inquiry, able to investigate and intervene in any local government where potential issues are identified.</li> <li>The Inspector would have the authority to assess, triage, refer, investigate, or close complaints, having regard to various public interest criteria – considering laws such as the <i>Corruption, Crime and Misconduct Act 2003</i>, the <i>Occupational Safety and Health Act 1984</i>, the <i>Building Act 2011</i>, and other legislation.</li> <li>The Inspector would have powers to implement minor penalties for less serious breaches of the Act, with an appeal mechanism.</li> <li>The Inspector would also have the power to order a local government to address non-compliance with the Act or Regulations.</li> </ul>	<p>No objection to the creation of the Inspector position.</p> <p>A CEO is employed under an agreement that is compliant with Fair Work Act. At what level is the Inspector overseeing complaints?</p> <p>Reserve comment until detail is seen.</p> <p>As above.</p> <p>As above.</p> <p>No objection.</p>

## Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
Report made various recommendations related to the establishment of a specific office for local government oversight.	<ul style="list-style-type: none"> <li>The Inspector would be supported by a panel of <b>Local Government Monitors</b> (see item 1.2).</li> <li>The existing Local Government Standards Panel would be replaced with a new <b>Conduct Panel</b> (see item 1.3).</li> <li><b>Penalties</b> for breaches to the Local Government Act and Regulations will be reviewed and are proposed to be generally strengthened (see item 1.4).</li> <li>These reforms would be supported by new powers to more quickly resolve issues within local government (see items 1.5 and 1.6).</li> </ul>	<p>Where does the panel come from and where are they based? Are they employed as required or constantly looking for issues to justify their existence?</p> <p>No objections.</p> <p>No objections.</p> <p>What is an issue?</p>
<b>1.2 Local Government Monitors</b>		
<ul style="list-style-type: none"> <li>There are currently no legislative powers for the provision of monitors/ temporary advisors.</li> <li>The DLGSC provides support and advice to local governments, however there is no existing mechanism for pre-qualified, specialised assistance to manage complex cases.</li> </ul>	<ul style="list-style-type: none"> <li>A panel of <b>Local Government Monitors</b> would be established.</li> <li>Monitors could be appointed by the Inspector to go into a local government and try to resolve problems.</li> <li>The purpose of Monitors would be to proactively fix problems, rather than to identify blame or collect evidence.</li> <li>Monitors would be qualified specialists, such as: <ul style="list-style-type: none"> <li>Experienced and respected former Mayors, Presidents, and CEOs - to act as mentors and facilitators</li> <li>Dispute resolution experts - to address the breakdown of professional working relationships</li> <li>Certified Practicing Accountants and other financial specialists - to assist with financial management and reporting issues</li> </ul> </li> </ul>	<p>As per comments above.</p> <p>Missing the step of having robust advice areas within DLGSC.</p> <p>Will they maintain confidentiality or be releasing press releases?</p> <p>Given that a lot of these ex-experts make comments without evidence, how do you get buy-in from the LGAs?</p> <p>This should be picked up in audits.</p>

## Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>○ Governance specialists and lawyers - to assist councils resolve legal issues</li> <li>○ HR and procurement experts - to help with processes like recruiting a CEO or undertaking a major land transaction.</li> <li>• Only the Inspector would have the power to appoint Monitors.</li> <li>• Local governments would be able to make requests to the Inspector to appoint Monitors for a specific purpose.</li> </ul> <p><b>Monitor Case Study 1 – Financial Management</b></p> <p>The Inspector receives information that a local government is not collecting rates correctly under the <i>Local Government Act 1995</i>. Upon initial review, the Inspector identifies that there may be a problem. The Inspector appoints a Monitor who specialises in financial management in local government. The Monitor visits the local government and identifies that the system used to manage rates is not correctly issuing rates notices. The Monitor works with the local government to rectify the error, and issue corrections to impacted ratepayers.</p> <p><b>Monitor Case Study 2 – Dispute Resolution</b></p> <p>The Inspector receives a complaint from one councillor that another councillor is repeatedly publishing derogatory personal attacks against another councillor on social media, and that the issue has not been able to be resolved at the local government level. The Inspector identifies that there has been a relationship breakdown between the two councillors due to a disagreement on council.</p> <p>The Inspector appoints a Monitor to host mediation sessions between the councillors. The Monitor works with the councillors to address the dispute. Through regular meetings, the councillors agree to a working relationship based on the council's code of conduct. After the mediation, the Monitor</p>	<p>DLGSC advice would be good in the first instance.</p> <p>As above.</p> <p>Isn't the first step to let the LGA know they are doing it incorrectly?</p> <p>This is actually a code of conduct issue that should be resolved by the LGA.</p>



## Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	occasionally makes contact with both councillors to ensure there is a cordial working relationship between the councillors.	
<b>1.3 Conduct Panel</b>		
<ul style="list-style-type: none"> <li>The Local Government Standards Panel was established in 2007 to resolve minor breach complaints relatively quickly and provide the sector with guidance and benchmarks about acceptable standards of behaviour.</li> <li>Currently, the Panel makes findings about alleged breaches based on written submissions.</li> <li>The City of Perth Inquiry report made various recommendations that functions of the Local Government Standards Panel be reformed.</li> </ul>	<ul style="list-style-type: none"> <li>The Standards Panel is proposed to be replaced with a new Local Government <b>Conduct Panel</b>.</li> <li>The Conduct Panel would be comprised of suitably qualified and experienced professionals. Sitting councillors will not be eligible to serve on the Conduct Panel.</li> <li>The Inspector would provide evidence to the Conduct Panel for adjudication.</li> <li>The Conduct Panel would have powers to impose stronger penalties – potentially including being able to suspend councillors for up to three months, with an appeal mechanism.</li> <li>For very serious or repeated breaches of the Local Government Act, the Conduct Panel would have the power to recommend prosecution through the courts.</li> <li>Any person who is subject to a complaint before the Conduct Panel would have the right to address the Conduct Panel before the Panel makes a decision.</li> </ul>	No objection provided that appointments are not political and natural justice is followed.
<b>1.4 Review of Penalties</b>		
<ul style="list-style-type: none"> <li>There are currently limited penalties in the Act for certain types of non-compliance with the Local Government Act.</li> </ul>	<ul style="list-style-type: none"> <li>Penalties for breaching the Local Government Act are proposed to be strengthened.</li> <li>It is proposed that the suspension of councillors (for up to three months) is established as the main penalty where a councillor breaches the Local Government Act or Regulations on more than one occasion.</li> <li>Councillors who are disqualified would not be eligible for sitting fees or allowances. They will also not be able to attend meetings, or use their official office (such as their title or council email address).</li> </ul>	<p>No objection.</p> <p>In most areas it is increasingly difficult to attract good candidates for Council. This may not be the deterrent that its thought to be.</p>

## Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>It is proposed that a councillor who is suspended multiple times may become disqualified from office.</li> <li>Councillors who do not complete mandatory training within a certain timeframe will also not be able to receive sitting fees or allowances.</li> </ul>	Training requirements are too onerous now. Allow training to be conducted in-house with a DLGSC produced package. Good Councillor candidates have jobs and can't afford a week in Perth for training.
<b>1.5 Rapid Red Card Resolutions</b>		
<ul style="list-style-type: none"> <li>Currently, local governments have different local laws and standing orders that govern the way meetings run. Presiding members (Mayors and Presidents) are reliant on the powers provided in the local government standing orders local laws.</li> <li>Differences between local governments is a source of confusion about the powers that presiding members have to deal with disruptive behaviours at council meetings.</li> <li>Disruptive behaviour at council meetings is a very common cause of complaints. Having the Presiding Member be able to deal with these problems should more quickly resolve problems that occur at council meetings.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that Standing Orders are made consistent across Western Australia (see item 2.6). Published recordings of all meetings would also become standard (item 3.1).</li> <li>It is proposed that Presiding Members have the power to “red card” any attendee (including councillors) who unreasonably and repeatedly interrupt council meetings. This power would: <ul style="list-style-type: none"> <li>Require the Presiding Member to issue a clear first warning</li> <li>If the disruptions continue, the Presiding Member will have the power to “red card” that person, who must be silent for the rest of the meeting. A councillor issued with a red card will still vote, but must not speak or move motions</li> <li>If the person continues to be disruptive, the Presiding Member can instruct that they leave the meeting.</li> </ul> </li> <li>Any Presiding Member who uses the “red card” or ejection power will be required to notify the Inspector.</li> <li>Where an elected member refuses to comply with an instruction to be silent or leave, or where it can be demonstrated that the presiding member has not followed</li> </ul>	<p>No objection.</p> <p>No objection.</p> <p>No objection.</p> <p>No objection.</p>

## Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	the law in using these powers, penalties can be imposed through a review by the Inspector.	
<b>1.6 Vexatious Complaint Referrals</b>		
<ul style="list-style-type: none"> <li>No current provisions.</li> <li>The Act already provides a requirement for Public Question Time at council meetings.</li> </ul>	<ul style="list-style-type: none"> <li>Local governments already have a general responsibility to provide ratepayers and members of the public with assistance in responding to queries about the local government's operations. Local governments should resolve queries and complaints in a respectful, transparent and equitable manner.</li> <li>Unfortunately, local government resources can become unreasonably diverted when a person makes repeated vexatious queries, especially after a local government has already provided a substantial response to the person's query.</li> <li>It is proposed that if a person makes repeated complaints to a local government CEO that are vexatious, the CEO will have the power to refer that person's complaints to the Inspectorate, which after assessment of the facts may then rule the complaint vexatious.</li> </ul>	No objections although a vexatious complaints policy could be adopted by an LGA now.
<b>1.7 Minor Other Reforms</b>		
<ul style="list-style-type: none"> <li>Other minor reforms are being considered to enhance the oversight of local government.</li> <li>Ministerial Circulars have traditionally been used to provide guidance to the local government sector.</li> </ul>	<ul style="list-style-type: none"> <li>Potential other reforms to strengthen guidance for local governments are being considered.</li> <li>For example, one option being considered is the potential use of sector-wide guidance notices. Guidance notices could be published by the Minister or Inspector, to give specific direction for how local governments should meet the requirements of the Local Government Act and Regulations. For instance, the Minister could publish guidance notices to clarify the process for how potential conflicts of interests should be managed.</li> </ul>	No objections.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>It is also proposed (see item 1.1) that the Inspector has the power to issue notices to individual local governments to require them to rectify non-compliance with the Act or Regulations.</li> </ul>	No objections.

## Local Government Reform – Consultation on Proposed Reforms

**Theme 2: Reducing Red Tape, Increasing Consistency and Simplicity**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>2.1 Resource Sharing</b>		
<ul style="list-style-type: none"> <li>The Act does not currently include specific provisions to allow for certain types of resource sharing – especially for sharing CEOs.</li> <li>Regional local governments would benefit from having clearer mechanisms for voluntary resource-sharing.</li> </ul>	<ul style="list-style-type: none"> <li>Amendments are proposed to encourage and enable local governments, especially smaller regional local governments, to share resources, including Chief Executive Officers and senior employees.</li> <li>Local governments in bands 2, 3 or 4 would be able to appoint a shared CEO at up to two salary bands above the highest band. For example, a band 3 and a band 4 council sharing a CEO could remunerate to the level of band 1.</li> </ul>	<p>Impracticable in LGAs with large areas and towns far apart. Red tape makes it hard enough to run one LGA.</p> <p>Too many LGAs diluting the quality of CEO.</p>
<b>2.2 Standardisation of Crossovers</b>		
<ul style="list-style-type: none"> <li>Approvals and standards for crossovers (the section of driveways that run between the kerb and private property) are inconsistent between local government areas, often with very minor differences.</li> <li>This can create confusion and complexity for homeowners and small businesses in the construction sector.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to amend the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> to standardise the process for approving crossovers for residential properties and residential developments on local roads.</li> <li>A Crossover Working Group has provided preliminary advice to the Minister and DLGSC to inform this.</li> <li>The DLGSC will work with the sector to develop standardised design and construction standards.</li> </ul>	No objection.
<b>2.3 Introduce Innovation Provisions</b>		
<ul style="list-style-type: none"> <li>The <i>Local Government Act 1995</i> currently has very limited provisions to allow for innovations and responses to emergencies to (such as the Shire of Bruce Rock Supermarket).</li> </ul>	<ul style="list-style-type: none"> <li>New provisions are proposed to allow exemptions from certain requirements of the <i>Local Government Act 1995</i>, for: <ul style="list-style-type: none"> <li>Short-term trials and pilot projects</li> <li>Urgent responses to emergencies.</li> </ul> </li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>2.4 Streamline Local Laws</b>		
<ul style="list-style-type: none"> <li>Local laws are required to be reviewed every eight years.</li> <li>The review of local laws (especially when they are standard) has been identified as a burden for the sector.</li> <li>Inconsistency between local laws is frustrating for residents and business stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that local laws would only need to be reviewed by the local government every 15 years.</li> <li>Local laws not reviewed in the timeframe would lapse, meaning that old laws will be automatically removed and no longer applicable.</li> <li>Local governments adopting Model Local Laws will have reduced advertising requirements.</li> </ul>	No objection although current timeframe is not onerous.
<b>2.5 Simplifying Approvals for Small Business and Community Events</b>		
<ul style="list-style-type: none"> <li>Inconsistency between local laws and approvals processes for events, street activation, and initiatives by local businesses is frustrating for business and local communities.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed reforms would introduce greater consistency for approvals for: <ul style="list-style-type: none"> <li>alfresco and outdoor dining</li> <li>minor small business signage rules</li> <li>running community events.</li> </ul> </li> </ul>	No objection.
<b>2.6 Standardised Meeting Procedures, Including Public Question Time</b>		
<ul style="list-style-type: none"> <li>Local governments currently prepare individual standing order local laws.</li> <li>The <i>Local Government Act 1995</i> and regulations require local governments to allocate time at meetings for questions from the public.</li> <li>Inconsistency among the meeting procedures between local governments is a common source of complaints.</li> </ul>	<ul style="list-style-type: none"> <li>To provide greater clarity for ratepayers and applicants for decisions made by council, it is proposed that the meeting procedures and standing orders for all local government meetings, including for public question time, are standardised across the State.</li> <li>Regulations would introduce standard requirements for public question time, and the procedures for meetings generally.</li> <li>Members of the public across all local governments would have the same opportunities to address council and ask questions.</li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>2.7 Regional Subsidiaries</b>		
<ul style="list-style-type: none"> <li>Initiatives by multiple local governments may be managed through formal Regional Councils, or through less formal “organisations of councils”, such as NEWROC and WESROC.</li> <li>These initiatives typically have to be managed by a lead local government.</li> <li>In 2016-17, provisions were introduced to allow for the formation of Regional Subsidiaries. Regional Subsidiaries can be formed in line with the <i>Local Government (Regional Subsidiaries) Regulations 2017</i>.</li> <li>So far, no Regional Subsidiary has been formed.</li> </ul>	<ul style="list-style-type: none"> <li>Work is continuing to consider how Regional Subsidiaries can be best established to:               <ul style="list-style-type: none"> <li>Enable Regional Subsidiaries to provide a clear and defined public benefit for people within member local governments</li> <li>Provide for flexibility and innovation while ensuring appropriate transparency and accountability of ratepayer funds</li> <li>Where appropriate, facilitate financing of initiatives by Regional Subsidiaries within a reasonable and defined limit of risk</li> <li>Ensure all employees of a Regional Subsidiary have the same employment conditions as those directly employed by member local governments.</li> </ul> </li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

**Theme 3: Greater Transparency & Accountability**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>3.1 Recordings and Live-Streaming of All Council Meetings</b>		
<ul style="list-style-type: none"> <li>Currently, local governments are only required to make written minutes of meetings.</li> <li>While there is no legal requirement for livestreaming or video or audio recording of council meetings, many local governments now stream and record their meetings.</li> <li>Complaints relating to behaviours and decisions at meetings constitute a large proportion of complaints about local governments.</li> <li>Local governments are divided into bands with the largest falling in bands 1 and 2, and smaller local governments falling bands 3 and 4. The allocation of local governments into bands is determined by The Salaries and Allowances Tribunal based on factors<sup>1</sup> such as: <ul style="list-style-type: none"> <li>Growth and development</li> <li>Strategic planning issues</li> <li>Demands and diversity of services provided to the community</li> <li>Total expenditure</li> <li>Population</li> <li>Staffing levels.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that all local governments will be required to record meetings.</li> <li>Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives.</li> <li>Band 1 and 2 are larger local governments are generally located in larger urban areas, with generally very good telecommunications infrastructure, and many already have audio-visual equipment.</li> <li>Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives.</li> <li>Several local governments already use platforms such as YouTube, Microsoft Teams, and Vimeo to stream and publish meeting recordings.</li> <li>Limited exceptions would be made for meetings held outside the ordinary council chambers, where audio recordings may be used.</li> <li>Recognising their generally smaller scale, typically smaller operating budget, and potential to be in more remote locations, band 3 and 4 local governments would be required to record and publish audio recordings, at a minimum. These local governments would still be encouraged to livestream or video record meetings.</li> <li>All council meeting recordings would need to be published at the same time as the meeting minutes. Recordings of all</li> </ul>	No objection.

<sup>1</sup> See page 3 of the [2018 Salaries and Allowance Tribunal Determination](#)



## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	confidential items would also need to be submitted to the DLGSC for archiving.	
<b>3.2 Recording All Votes in Council Minutes</b>		
<ul style="list-style-type: none"> <li>A local government is only required to record which councillor voted for or against a motion in the minutes of that meeting if a request is made by an elected member at the time of the resolution during the meeting.</li> <li>The existing provision does not mandate transparency.</li> </ul>	<ul style="list-style-type: none"> <li>To support the transparency of decision-making by councillors, it is proposed that the individual votes cast by all councillors for all council resolutions would be required to be published in the council minutes, and identify those for, against, on leave, absent or who left the chamber.</li> <li>Regulations would prescribe how votes are to be consistently minuted.</li> </ul>	
<b>3.3 Clearer Guidance for Meeting Items that may be Confidential</b>		
<ul style="list-style-type: none"> <li>The Act currently provides broad definitions of what type of matters may be discussed as a confidential item.</li> <li>There is limited potential for review of issues managed as confidential items under the current legislation.</li> </ul>	<ul style="list-style-type: none"> <li>Recognising the importance of open and transparent decision-making, it is considered that confidential meetings and confidential meeting items should only be used in limited, specific circumstances.</li> <li>It is proposed to make the Act more specific in prescribing items that may be confidential, and items that should remain open to the public.</li> <li>Items not prescribed as being confidential could still be held as confidential items only with the prior written consent of the Inspector.</li> <li>All confidential items would be required to be audio recorded, with those recordings submitted to the DLGSC.</li> </ul>	No objection.
<b>3.4 Additional Online Registers</b>		
<ul style="list-style-type: none"> <li>Local governments are required to provide information to the community through annual reports, council minutes and the publication of information online.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to require local governments to report specific information in online registers on the local government's website. Regulations would prescribe the information to be included.</li> </ul>	No objection but this is not reducing red tape.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>Consistent online publication of information can substitute for certain material in annual reports.</li> <li>Consistency in online reporting across the sector will provide ratepayers with better information.</li> <li>These registers supplement the simplification of financial statements in Theme 6.</li> </ul>	<p>The following new registers, each updated quarterly, are proposed:</p> <ul style="list-style-type: none"> <li><b>Lease Register</b> to capture information about the leases the local government is party to (either as lessor or lessee)</li> <li><b>Community Grants Register</b> to outline all grants and funding provided by the local government</li> <li><b>Interests Disclosure Register</b> which collates all disclosures made by elected members about their interests related to matters considered by council</li> <li><b>Applicant Contribution Register</b> accounting for funds collected from applicant contributions, such as cash-in-lieu for public open space and car parking</li> <li><b>Contracts Register</b> that discloses all contracts above \$100,000.</li> </ul>	
<b>3.5 Chief Executive Officer Key Performance Indicators (KPIs) be Published</b>		
<ul style="list-style-type: none"> <li>It is a requirement of the <i>Local Government Act 1995</i> that CEO performance reviews are conducted annually.</li> <li>The Model Standards for CEO recruitment and selection, performance review and termination require that a local government must review the performance of the CEO against contractual performance criteria.</li> <li>Additional performance criteria can be used for performance review by agreement between both parties.</li> </ul>	<ul style="list-style-type: none"> <li>To provide for minimum transparency, it is proposed to mandate that the KPIs agreed as performance metrics for CEOs: <ul style="list-style-type: none"> <li>Be published in council meeting minutes as soon as they are agreed prior to (before the start of the annual period)</li> <li>The KPIs and the results be published in the minutes of the performance review meeting (at the end of the period)</li> <li>The CEO has a right to provide written comments to be published alongside the KPIs and results to provide context as may be appropriate (for instance, the impact of events in that year that may have influenced the results against KPIs).</li> </ul> </li> </ul>	<p>No objection. Shire of Menzies CEO chooses to have performance reviews in open Council and published.</p>

## Local Government Reform – Consultation on Proposed Reforms

**Theme 4: Stronger Local Democracy and Community Engagement**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>4.1 Community and Stakeholder Engagement Charters</b>		
<ul style="list-style-type: none"> <li>There is currently no requirement for local governments to have a specific engagement charter or policy.</li> <li>Many local governments have introduced charters or policies for how they will engage with their community.</li> <li>Other States have introduced a specific requirement for engagement charters.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to introduce a requirement for local governments to prepare a community and stakeholder engagement charter which sets out how local government will communicate processes and decisions with their community.</li> <li>A model Charter would be published to assist local governments who wish to adopt a standard form.</li> </ul>	No objection.
<b>4.2 Ratepayer Satisfaction Surveys (Band 1 and 2 local governments only)</b>		
<ul style="list-style-type: none"> <li>Many local governments already commission independent surveying consultants to hold a satisfaction survey of residents/ratepayers.</li> <li>These surveys provide valuable data on the performance of local governments.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to introduce a requirement that every four years, all local governments in bands 1 and 2 hold an independently-managed ratepayer satisfaction survey.</li> <li>Results would be required to be reported publicly at a council meeting and published on the local government's website.</li> <li>All local governments would be required to publish a response to the results.</li> </ul>	N/A
<b>4.3 Introduction of Preferential Voting</b>		
<ul style="list-style-type: none"> <li>The current voting method for local government elections is first past the post.</li> <li>The existing first-past-the-post does not allow for electors to express more than one preference.</li> <li>The candidate with the most votes wins, even if that candidate does not have a majority.</li> <li>Preferential voting better captures the precise intentions of voters and as a result</li> </ul>	<ul style="list-style-type: none"> <li>Preferential voting is proposed be adopted as the method to replace the current first past the post system in local government elections.</li> <li>In preferential voting, voters number candidates in order of their preferences.</li> <li>Preferential voting is used in State and Federal elections in Western Australia (and in other states). This provides voters with more choice and control over who they elect.</li> <li>All other states use a form of preferential voting for local government.</li> </ul>	Unnecessary burden.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
may be regarded as a fairer and more representative system. Voters have more specific choice.		
<b>4.4 Public Vote to Elect the Mayor and President</b>		
<ul style="list-style-type: none"> <li>The Act currently allows local governments to have the Presiding Member (the Mayor or President) elected either: <ul style="list-style-type: none"> <li>by the electors of the district through a public vote; or</li> <li>by the council as a resolution at a council meeting.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Mayors and Presidents of all local governments perform an important public leadership role within their local communities.</li> <li>Band 1 and 2 local governments generally have larger councils than those in bands 3 and 4.</li> <li>Accordingly, it is proposed that the Mayor or President for all band 1 and 2 councils is to be elected through a vote of the electors of the district. Councils in bands 3 and 4 would retain the current system.</li> <li>A number of Band 1 and Band 2 councils have already moved towards Public Vote to Elect the Mayor and President in recent years, including City of Stirling and City of Rockingham.</li> </ul>	N/A
<b>4.5 Tiered Limits on the Number of Councillors</b>		
<ul style="list-style-type: none"> <li>The number of councillors (between 5-15 councillors) is decided by each local government, reviewed by the Local Government Advisory Board, and if approved by the Minister.</li> <li>The Panel Report recommended electoral reforms to improve representativeness.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to limit the number of councillors based on the population of the entire local government.</li> <li>Some smaller local governments have already been moving to having smaller councils to reduce costs for ratepayers.</li> <li>The <a href="#">Local Government Panel Report</a> proposed: <ul style="list-style-type: none"> <li>For a population of up to 5,000 – five councillors (including the President)</li> <li>population of between 5,000 and 75,000 – five to nine councillors (including the Mayor/President)</li> <li>population of above 75,000 – nine to fifteen councillors (including Mayor).</li> </ul> </li> </ul>	5 is too small for geographically dispersed LGAs. A quorum of 3 is not really providing representative government.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>4.6 No Wards for Small Councils (Band 3 and 4 Councils only)</b>		
<ul style="list-style-type: none"> <li>A local government can make an application to be divided into wards, with councillors elected to those wards.</li> <li>Only about 10% of band 3 and 4 local governments currently have wards.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that the use of wards for councils in bands 3 and 4 is abolished.</li> <li>Wards increase the complexity of elections, as this requires multiple versions of ballot papers to be prepared for a local government's election.</li> <li>In smaller local governments, the population of wards can be very small.</li> <li>These wards often have councillors elected unopposed, or elect a councillor with a very small number of votes. Some local governments have ward councillors elected with less than 50 votes.</li> <li>There has been a trend in smaller local governments looking to reduce the use of wards, with only 10 councils in bands 3 and 4 still having wards.</li> </ul>	Wards allow SoM to effectively represent dispersed populations in remote communities.
<b>4.7 Electoral Reform – Clear Lease Requirements for Candidate and Voter Eligibility</b>		
<ul style="list-style-type: none"> <li>A person with a lease in a local government district is eligible to nominate as a candidate in that district.</li> <li>A person with a lease in a local government district is eligible to apply to vote in that district.</li> <li>The City of Perth Inquiry Report identified a number of instances where dubious lease arrangements put to question the validity of candidates in local government elections, and subsequently their legitimacy as councillors.</li> </ul>	<ul style="list-style-type: none"> <li>Reforms are proposed to prevent the use of “sham leases” in council elections. Sham leases are where a person creates a lease only to be able to vote or run as a candidate for council.</li> <li>The City of Perth Inquiry Report identified sham leases as an issue.</li> <li>Electoral rules are proposed to be strengthened: <ul style="list-style-type: none"> <li>A minimum lease period of 12 months will be required for anyone to register a person to vote or run for council.</li> <li>Home based businesses will not be eligible to register a person to vote or run for council, because any residents are already the eligible voter(s) for that address.</li> <li>Clarifying the minimum criteria for leases eligible to register a person to vote or run for council.</li> </ul> </li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>The reforms would include minimum lease periods to qualify as a registered business (minimum of 12 months), and the exclusion of home based businesses (where the resident is already eligible) and very small sub-leases.</li> <li>The basis of eligibility for each candidate (e.g. type of property and suburb of property) is proposed to be published, including in the candidate pack for electors.</li> </ul>	
<b>4.8 Reform of Candidate Profiles</b>		
<ul style="list-style-type: none"> <li>Candidate profiles can only be 800 characters, including spaces. This is equivalent to approximately 150 words.</li> </ul>	<ul style="list-style-type: none"> <li>Further work will be undertaken to evaluate how longer candidate profiles could be accommodated.</li> <li>Longer candidate profiles would provide more information to electors, potentially through publishing profiles online.</li> <li>It is important to have sufficient information available to assist electors make informed decisions when casting their vote.</li> </ul>	No objection.
<b>4.9 Minor Other Electoral Reforms</b>		
<ul style="list-style-type: none"> <li>Other minor reforms are proposed to improve local government elections.</li> </ul>	<ul style="list-style-type: none"> <li>Minor other electoral reforms are proposed to include:               <ul style="list-style-type: none"> <li>The introduction of standard processes for vote recounts if there is a very small margin between candidates (e.g. where there is a margin of less than 10 votes a recount will always be required)</li> <li>The introduction of more specific rules concerning local government council candidates' use of electoral rolls.</li> </ul> </li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

**Theme 5: Clear Roles and Responsibilities**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>5.1 Introduce Principles in the Act</b>		
<ul style="list-style-type: none"> <li>The Act does not currently outline specific principles.</li> <li>The Act contains a short “Content and Intent” section only.</li> <li>The Panel Report recommended greater articulation of principles</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to include new principles in the Act, including:               <ul style="list-style-type: none"> <li>The recognition of Aboriginal Western Australians</li> <li>Tiering of local governments (with bands being as assigned by the Salaries and Allowances Tribunal)</li> <li>Community Engagement</li> <li>Financial Management.</li> </ul> </li> </ul>	No objection.
<b>5.2 Greater Role Clarity</b>		
<ul style="list-style-type: none"> <li>The Act provides for the role of council, councillor, mayor or president and CEO.</li> <li>The role of the council is to:               <ul style="list-style-type: none"> <li>govern the local government’s affairs</li> <li>be responsible for the performance of the local government’s functions.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>The <a href="#">Local Government Act Review Panel</a> recommended that roles and responsibilities of elected members and senior staff be better defined in law.</li> <li>It is proposed that these roles and responsibilities are further defined in the legislation.</li> <li>These proposed roles will be open to further consultation and input.</li> <li>These roles would be further strengthened through <b>Council Communications Agreements</b> (see item 5.3).</li> </ul>	
	<b>5.2.1 - Mayor or President Role</b> <ul style="list-style-type: none"> <li>It is proposed to amend the Act to specify the roles and responsibilities of the Mayor or President.</li> <li>While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Mayor or President is responsible for:               <ul style="list-style-type: none"> <li>Representing and speaking on behalf of the whole council and the local government, at all times being consistent with the resolutions of council</li> <li>Facilitating the democratic decision-making of council by presiding at council meetings in accordance with the Act</li> </ul> </li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>Developing and maintaining professional working relationships between councillors and the CEO</li> <li>Performing civic and ceremonial duties on behalf of the local government</li> <li>Working effectively with the CEO and councillors in overseeing the delivery of the services, operations, initiatives and functions of the local government.</li> </ul>	
	<p><b>5.2.2 - Council Role</b></p> <ul style="list-style-type: none"> <li>It is proposed to amend the Act to specify the roles and responsibilities of the Council, which is the entity consisting of all of the councillors and led by the Mayor or President.</li> <li>While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Council is responsible for:               <ul style="list-style-type: none"> <li>Making significant decisions and determining policies through democratic deliberation at council meetings</li> <li>Ensuring the local government is adequately resourced to deliver the local governments operations, services and functions - including all functions that support informed decision-making by council</li> <li>Providing a safe working environment for the CEO;</li> <li>Providing strategic direction to the CEO;</li> <li>Monitoring and reviewing the performance of the local government.</li> </ul> </li> </ul>	No objection.
	<p><b>5.2.3 - Elected Member (Councillor) Role</b></p> <ul style="list-style-type: none"> <li>It is proposed to amend the Act to specify the roles and responsibilities of all elected councillors.</li> <li>While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that every elected councillor is responsible for:</li> </ul>	No objection.



## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>○ Considering and representing, fairly and without bias, the current and future interests of all people who live, work and visit the district (including for councillors elected for a particular ward)</li> <li>○ Positively and fairly contribute and apply their knowledge, skill, and judgement to the democratic decision-making process of council</li> <li>○ Applying relevant law and policy in contributing to the decision-making of the council</li> <li>○ Engaging in the effective forward planning and review of the local governments' resources, and the performance of its operations, services, and functions</li> <li>○ Communicating the decisions and resolutions of council to stakeholders and the public</li> <li>○ Developing and maintaining professional working relationships with all other councillors and the CEO</li> <li>○ Maintaining and developing their knowledge and skills relevant to local government</li> <li>○ Facilitating public engagement with local government.</li> <li>● It is proposed that elected members should not be able to use their title (e.g. "Councillor", "Mayor", or "President") and associated resources of their office (such as email address) unless they are performing their role in their official capacity.</li> </ul>	
	<p><b>5.2.4 - CEO Role</b></p> <ul style="list-style-type: none"> <li>● The <i>Local Government Act 1995</i> requires local governments to employ a CEO to run the local government administration and implement the decisions of council.</li> <li>● To provide greater clarity, it is proposed to amend the Act to specify the roles and responsibilities of all local government CEOs.</li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the CEO of a local government is responsible for:               <ul style="list-style-type: none"> <li>Coordinating the professional advice and assistance necessary for all elected members to enable the council to perform its decision-making functions</li> <li>Facilitating the implementation of council decisions</li> <li>Ensuring functions and decisions lawfully delegated by council are managed prudently on behalf of the council</li> <li>Managing the effective delivery of the services, operations, initiatives and functions of the local government determined by the council</li> <li>Providing timely and accurate information and advice to all councillors in line with the Council Communications Agreement (see item 5.3)</li> <li>Overseeing the compliance of the operations of the local government with State and Federal legislation on behalf of the council</li> <li>Implementing and maintaining systems to enable effective planning, management, and reporting on behalf of the council.</li> </ul> </li> </ul>	
<b>5.3 Council Communication Agreements</b>		
<ul style="list-style-type: none"> <li>The Act provides that council and committee members can have access to any information held by the local government that is relevant to the performance of the member in their functions.</li> <li>The availability of information is sometimes a source of conflict within local governments.</li> </ul>	<ul style="list-style-type: none"> <li>In State Government, there are written Communication Agreements between Ministers and agencies that set standards for how information and advice will be provided.</li> <li>It is proposed that local governments will need to have Council Communications Agreements between the council and the CEO.</li> <li>These Council Communication Agreements would clearly specify the information that is to be provided to councillors, how it will be provided, and the timeframes for when it will be provided.</li> </ul>	No objection but this is not cutting down on red tape.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>A template would be published by DLGSC. This default template will come into force if a council and CEO do not make a specific other agreement within a certain timeframe following any election.</li> </ul>	
<b>5.4 Local Governments May Pay Superannuation Contributions for Elected Members</b>		
<ul style="list-style-type: none"> <li>Elected members are eligible to receive sitting fees or an annual allowance.</li> <li>Superannuation is not paid to elected members. However, councillors can currently divert part of their allowances to a superannuation fund.</li> <li>Councils should be reflective and representative of the people living within the district. Local governments should be empowered to remove any barriers to the participation of gender and age diverse people on councils.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that local governments should be able to decide, through a vote of council, to pay superannuation contributions for elected members. These contributions would be additional to existing allowances.</li> <li>Superannuation is widely recognised as an important entitlement to provide long term financial security.</li> <li>Other states have already moved to allow councils to make superannuation contributions for councillors.</li> <li>Allowing council to provide superannuation is important part of encouraging equality for people represented on council – particularly for women and younger people.</li> <li>Providing superannuation to councillors recognises that the commitment to elected office can reduce a person's opportunity to undertake employment and earn superannuation contributions.</li> </ul>	No comment made.
<b>5.5 Local Governments May Establish Education Allowances</b>		
<ul style="list-style-type: none"> <li>Local government elected members must complete mandatory training.</li> <li>There is no specific allowance for undertaking further education.</li> </ul>	<ul style="list-style-type: none"> <li>Local governments will have the option of contributing to the education expenses for councillors, up to a defined maximum value, for tuition costs for further education that is directly related to their role on council.</li> <li>Councils will be able to decide on a policy for education expenses, up to a maximum yearly value for each councillor. Councils may also decide not to make this entitlement available to elected members.</li> </ul>	No objection.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>Any allowance would only be able to be used for tuition fees for courses, such as training programs, diplomas, and university studies, which relate to local government.</li> <li>Where it is made available, this allowance will help councillors further develop skills to assist with making informed decisions on important questions before council, and also provide professional development opportunities for councillors.</li> </ul>	
<b>5.6 Standardised Election Caretaker period</b>		
<ul style="list-style-type: none"> <li>There is currently no requirement for a formal caretaker period, with individual councils operating under their own policies and procedures.</li> <li>This is commonly a point of public confusion.</li> </ul>	<ul style="list-style-type: none"> <li>A statewide caretaker period for local governments is proposed.</li> <li>All local governments across the State would have the same clearly defined election period, during which: <ul style="list-style-type: none"> <li>Councils do not make major decisions with criteria to be developed defining 'major'</li> <li>Incumbent councillors who nominate for re-election are not to represent the local government, act on behalf of the council, or use local government resources to support campaigning activities.</li> <li>There are consistent election conduct rules for all candidates.</li> </ul> </li> </ul>	No objection.
<b>5.7 Remove WALGA from the Act</b>		
<ul style="list-style-type: none"> <li>The Western Australian Local Government Association (WALGA) is constituted under the <i>Local Government Act 1995</i>.</li> <li>The Local Government Panel Report and the Select Committee Report included this recommendation.</li> </ul>	<ul style="list-style-type: none"> <li>The <a href="#">Local Government Panel Report</a> recommended that WALGA not be constituted under the <i>Local Government Act 1995</i>.</li> <li>Separating WALGA out of the Act will provide clarity that WALGA is not a State Government entity.</li> </ul>	<p>WALGA acts and is treated by DLGSC as part of government.</p> <p>DLGSC should be communicating directly with LGAs rather than through WALGA.</p>

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>5.8 CEO Recruitment</b>		
<ul style="list-style-type: none"> <li>Recent amendments introduced provisions to standardise CEO recruitment.</li> <li>The recruitment of a CEO is a very important decision by a local government.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that DLGSC establishes a panel of approved panel members to perform the role of the independent person on CEO recruitment panels.</li> <li>Councils will be able to select an independent person from the approved list.</li> <li>Councils will still be able to appoint people outside of the panel with the approval of the Inspector.</li> </ul>	Opposed as this creates too much opportunity for political appointments.

## Local Government Reform – Consultation on Proposed Reforms

## Theme 6: Improved Financial Management and Reporting

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>6.1 Model Financial Statements and Tiered Financial Reporting</b>		
<ul style="list-style-type: none"> <li>The financial statements published in the Annual Report is the main financial reporting currently published by local governments.</li> <li>Reporting obligations are the same for large (Stirling, Perth, Fremantle) and small (Sandstone, Wiluna, Dalwallinu) local governments, even though they vary significantly in complexity.</li> <li>The Office of the Auditor General has said that some existing reporting requirements are unnecessary or onerous - for instance, information that is not relevant to certain local governments, or that is a duplicate of other published information.</li> </ul>	<ul style="list-style-type: none"> <li>The Minister strongly believes in transparency and accountability in local government. The public rightly expects the highest standards of integrity, good governance, and prudent financial management in local government.</li> <li>It is critically important that clear information about the financial position of local governments is openly available to ratepayers. Financial information also supports community decision-making about local government services and projects.</li> <li>Local governments differ significantly in the complexity of their operations. Smaller local governments generally have much less operating complexity than larger local governments.</li> <li>The Office of the Auditor General has identified opportunities to improve financial reporting, to make statements clearer, and reduce unnecessary complexity.</li> <li>Recognising the difference in the complexity of smaller and larger local governments, it is proposed that financial reporting requirements should be tiered – meaning that larger local governments will have greater financial reporting requirements than smaller local governments.</li> <li>It is proposed to establish standard templates for <b>Annual Financial Statements</b> for band 1 and 2 councils, and simpler, clearer financial statements for band 3 and 4.</li> <li><b>Online Registers</b>, updated quarterly (see item 3.4), would provide faster and greater transparency than current annual reports. Standard templates will be published for use by local governments.</li> </ul>	No objection. Audits are the biggest burden on LGAs.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li><b>Simpler Strategic and Financial Planning</b> (item 6.2) would also improve the budgeting process.</li> </ul>	
<b>6.2 Simplify Strategic and Financial Planning</b>		
<ul style="list-style-type: none"> <li>Requirements for plans are outlined in the Local Government Financial Management and Administration Regulations.</li> <li>There is also the Integrated Planning and Reporting (IPR) framework.</li> <li>While many councils successfully apply IPR to their budgeting and reporting, IPR may seem complicated or difficult, especially for smaller local governments.</li> </ul>	<ul style="list-style-type: none"> <li>Having clear information about the finances of local government is an important part of enabling informed public and ratepayer engagement and input to decision-making.</li> <li>The framework for financial planning should be based around information being clear, transparent, and easy to understand for all ratepayers and members of the public.</li> <li>In order to provide more consistency and clarity across the State, it is proposed that greater use of templates is introduced to make planning and reporting clearer and simpler, providing greater transparency for ratepayers.</li> <li>Local governments would be required to adopt a standard set of plans, and there will be templates published by the DLGSC for use or adaption by local governments.</li> <li>It is proposed that the plans that are required are:               <ul style="list-style-type: none"> <li>Simplified <b>Council Plans</b> that replace existing Strategic Community Plans and set high-level objectives, with a new plan required at least every eight years. These will be short-form plans, with a template available from the DLGSC</li> <li>Simplified <b>Asset Management Plans</b> to consistently forecast costs of maintaining the local government's assets. A new plan will be required at least every ten years, though local governments should update the plan regularly if the local government gains or disposes of major assets (e.g. land, buildings, or roads). A template will be provided, and methods of valuations will be simplified to reduce red tape</li> <li>Simplified <b>Long Term Financial Plans</b> will outline any long term financial management and sustainability</li> </ul> </li> </ul>	No objection pending details.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>issues, and any investments and debts. A template will be provided, and these plans will be required to be reviewed in detail at least every four years</p> <ul style="list-style-type: none"> <li>○ A new <b>Rates and Revenue Policy</b> (see item 6.3) that identifies the approximate value of rates that will need to be collected in future years (referencing the Asset Management Plan and Long Term Financial Plan) – providing a forecast to ratepayers (updated at least every four years)</li> <li>○ The use of simple, one-page <b>Service Proposals</b> and <b>Project Proposals</b> that outline what proposed services or initiatives will cost, to be made available through council meetings. These will become <b>Service Plans</b> and <b>Project Plans</b> added to the yearly budget if approved by council. This provides clear transparency for what the functions and initiatives of the local government cost to deliver. Templates will be available for use by local governments.</li> </ul>	
<b>6.3 Rates and Revenue Policy</b>		
<ul style="list-style-type: none"> <li>• Local governments are not required to have a rates and revenue policy.</li> <li>• Some councils defer rate rises, resulting in the eventual need to drastically raise rates to cover unavoidable costs – especially for the repair of infrastructure.</li> </ul>	<ul style="list-style-type: none"> <li>• The Rates and Revenue Policy is proposed to increase transparency for ratepayers by linking rates to basic operating costs and the minimum costs for maintaining essential infrastructure.</li> <li>• A Rates and Revenue Policy would be required to provide ratepayers with a forecast of future costs of providing local government services.</li> <li>• The Policy would need to reflect the Asset Management Plan and the Long Term Financial Plan (see item 6.2), providing a forecast of what rates would need to be, to cover unavoidable costs.</li> <li>• A template would be published for use or adaption by all local governments.</li> </ul>	No objection.



## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>The <a href="#">Local Government Panel Report</a> included this recommendation.</li> </ul>	
<b>6.4 Monthly Reporting of Credit Card Statements</b>		
<ul style="list-style-type: none"> <li>No legislative requirement.</li> <li>Disclosure requirements brought in by individual councils have shown significant reduction of expenditure of funds.</li> </ul>	<ul style="list-style-type: none"> <li>The statements of a local government's credit cards used by local government employees will be required to be tabled at council at meetings on a monthly basis.</li> <li>This provides oversight of incidental local government spending.</li> </ul>	No objection and already in place at Shire of Menzies.
<b>6.5 Amended Financial Ratios</b>		
<ul style="list-style-type: none"> <li>Local governments are required to report seven ratios in their annual financial statements.</li> <li>These are reported on the MyCouncil website.</li> <li>These ratios are intended to provide an indication of the financial health of every local government.</li> </ul>	<ul style="list-style-type: none"> <li>Financial ratios will be reviewed in detail, building on work already underway by the DLGSC.</li> <li>The methods of calculating ratios and indicators will be reviewed to ensure that the results are accurate and useful.</li> </ul>	No objection.
<b>6.6 Audit Committees</b>		
<ul style="list-style-type: none"> <li>Local governments must establish an Audit Committee that has three or more persons, with the majority to be council members.</li> <li>The Audit Committee is to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under the Act.</li> <li>The Panel Report identified that Audit Committees should be expanded, including to provide improved risk management.</li> </ul>	<ul style="list-style-type: none"> <li>To ensure independent oversight, it is proposed the Chair of any Audit Committee be required to be an independent person who is not on council or an employee of the local government.</li> <li>Audit Committees would also need to consider proactive risk management.</li> <li>To reduce costs, it is proposed that local governments should be able to establish shared Regional Audit Committees.</li> <li>The Committees would be able to include council members but would be required to include a majority of independent members and an independent chairperson.</li> </ul>	Audits are conducted by independent auditors appointed by OAG. With this oversight is there a driving need for this change? For Band 4 LGAs the need may just be to have at least 1 independent member on the audit committee.

## Local Government Reform – Consultation on Proposed Reforms

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>6.7 Building Upgrade Finance</b>		
<ul style="list-style-type: none"> <li>The local government sector has sought reforms that would enable local governments to provide loans to property owners to finance for building improvements.</li> <li>This is not currently provided for under the Act.</li> <li>The Local Government Panel Report included this recommendation.</li> </ul>	<ul style="list-style-type: none"> <li>Reforms would allow local governments to provide loans to third parties for specific building improvements - such as cladding, heritage and green energy fixtures.</li> <li>This would allow local governments to lend funds to improve buildings within their district.</li> <li>Limits and checks and balances would be established to ensure that financial risks are proactively managed.</li> </ul>	No objection.
<b>6.8 Cost of Waste Service to be Specified on Rates Notices</b>		
<ul style="list-style-type: none"> <li>No requirement for separation of waste charges on rates notice.</li> <li>Disclosure will increase ratepayer awareness of waste costs.</li> <li>The Review Panel Report included this recommendation.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that waste charges are required to be separately shown on rate notices (for all properties which receive a waste service).</li> <li>This would provide transparency and awareness of costs for ratepayers.</li> </ul>	No objection.

<b>12.2.7</b>	<b>Donation request - Menzies Community School</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>External</b>
<b>DOCUMENT REF</b>	<b>NAM544</b>
<b>DATE OF REPORT</b>	<b>29 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>CEO declares an impartiality interest being the Chairperson of the School Council</b>
<b>ATTACHMENT</b>	1. Menzies shire letter of donation [12.2.7.1 - 1 page]

#### **SUMMARY:**

To provide Council with a request for donation from the Menzies Community School.

#### **BACKGROUND:**

The Menzies Community School is initiating a project to upgrade the school oval. The project consists of the installation of a nature play area, high school eating area and AstroTurf.

The total project cost is estimated at \$120,000. Funding for the project has been sourced from:

- Department of Finance - \$50,000.
- School Funded - \$40,000.

This leaves a shortfall of \$30,000 that the school has requested that the Shire cover.

#### **COMMENT:**

Policy 4.4 restricts donations to organisations that benefit the local community. Under the policy priority is given to organisations who demonstrate the funding will provide some benefit to the Shire's residents.

The Menzies Community School has approximately twenty (20) students from Menzies and surrounding areas. Staffing of the school is one of the primary sources of employment for Menzies residents.

#### **CONSULTATION:**

Megan Irving, Principal, Menzies Community School.

**STATUTORY AUTHORITY:**

*Local Government Act 1995.*

**POLICY IMPLICATIONS:**

Policy 4.4 - Donations, Sponsorship and Contributions.

**FINANCIAL IMPLICATIONS:**

\$30,000 will be reallocated from IO040 Kookynie Fencing to GL 2110718 OTH CUL – Community Grants Scheme. There will be no change to the Shire's net financial position.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
N/A		

**STRATEGIC IMPLICATIONS:**

1.1 An engaged and inclusive community.

1.1.1 Facilitate, encourage and support community volunteers, groups, events and initiatives.

1.1.3 Provide, maintain and improve community facilities.

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.1.2 Effectively represent, promote and advocate for the community and district.

4.1.3 Encourage and support community engagement and collaboration.

**VOTING REQUIREMENTS:**

Absolute Majority

**OFFICER RECOMMENDATION:**

That Council:

1. Approves a donation of \$30,000 to the Menzies Community School for the purpose of oval upgrades; and
2. Approves reallocating \$30,000 of funding from IO040 Kookynie Fencing to GL 2110718 OTH CUL – Community Grants Scheme.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## MENZIES COMMUNITY SCHOOL

*Pukulpa Nintirrunkula*  
Happy Learning

51-59 Gregory Street, Menzies WA 6436 • Phone: 08 9027 5700 • Menzies.CS@education.wa.edu.au

To Whom It May Concern,

We are currently going through the process of getting our oval upgraded. We are working with the Department of Finance and they are getting a quote to get a nature play area, bike track, high school eating area and Astroturf designed and constructed. The approximate cost Darcy Malone – Senior Project Officer – estimated was in excess of \$120 000. We have put aside \$40 000 and the Department of Finance are gifting us \$50 000.

We are seeking a donation of \$30 000 to go towards this major upgrade of the school. I would appreciate your consideration in this matter.

Thank you for your ongoing support towards the school.

Yours Sincerely

Megan Irving  
PRINCIPAL

10 November 2021.

S:\AdminShared\Administration Staff\400 Financial Management\413 Subsidies

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### *Our Vision*

In partnership with our families, Menzies Community School provides a supportive learning place to build students of culture and character who contribute to the world.

<b>12.2.8</b>	<b>Southern Rangelands Pastoral Alliance request for ongoing financial support</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>External</b>
<b>DOCUMENT REF</b>	<b>NAM545</b>
<b>DATE OF REPORT</b>	<b>29 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. 20211125 Menzies Shire [12.2.8.1 - 2 pages]

### **SUMMARY:**

To provide Council with a request for support from the Southern Rangelands Pastoral Alliance (SRPA).

### **BACKGROUND:**

Information on the SRPA as provided in the funding request:

*SRPA was established in response to the opportunities for funding that have emerged over the past few years, including the Federal Government's Future Drought Fund and the Southern Rangelands Revitalisation Project run by the Department of Primary Industries and Regional Development.*

*Prior to October 2020, Southern Rangelands pastoralists were unrepresented at a broad landscape level. SRPA is now beginning to meet the needs of the pastoral community in terms of attracting significant funding opportunities to rebuild agriculture and bring more prosperity to the regions. These funding opportunities can and will be delivered into your shire.*

*In order to have the significant impact we aim to deliver in the region, as a new organisation we require some financial support from you. In return, we can act as a vehicle to attract significant funding to improve the pastoral estate. We would like to form a mutually beneficial and collaborative relationship with Shires in the Southern Rangelands to ensure that we maximise any funding opportunities that come our way.*

*The SRPA Management Committee is comprised of pastoralists representing the Southern Rangelands, with even representation across the three Regional Biosecurity Groups (Carnarvon, Meekatharra and Goldfields Nullarbor). Several of our committee members are also on their local shire council and we encourage you to seek their views on value of the SRPA as a new and exciting grower group.*

*SRPA aims to connect and support pastoral producers across the whole of the Southern Rangelands of Western Australia. Our vision is encapsulated in these four terms: Connected, Producer-Driven, Healthy Landscape, Better Business. Our Mission is “to lead change by sharing knowledge, and facilitating research and innovation based on industry needs”.*

The funding request is for \$20,000 per annum over five (5) years.

**COMMENT:**

Shire of Menzies Policy 4.4 restricts Council donations, sponsorship and contributions to organisations that benefit the local community. Most of the pastoral leases within the Shire are owned by companies and there is no proven benefit to the community within the request.

Council has previously endorsed support for the Kalgoorlie Pastoralists Association through an upgrade of the Mt Celia Road stock grid.

**CONSULTATION:**

Nil.

**STATUTORY AUTHORITY:**

*Local Government Act 1995*

**POLICY IMPLICATIONS:**

Policy 4.4 - Donations, Sponsorship and Contributions.

**FINANCIAL IMPLICATIONS:**

Approval of the request would require \$20,000 of unbudgeted funding for this FY.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

4.1 A strategically focused Council, leading our community.



4.1.1 Provide strategic leadership and governance.

4.1.2 Effectively represent, promote and advocate for the community and district.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

4.2.2 Provide appropriate services to the community in a professional and efficient manner.

### **VOTING REQUIREMENTS:**

Simple Majority

### **OFFICER RECOMMENDATION:**

That Council rejects the application for a contribution from the Southern Rangelands Pastoralists Alliance Inc.

### **COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## Southern Rangelands Pastoral Alliance Inc.

c/- 20 Gregory Street  
Geraldton WA 6530  
ABN: 15 439 289 309  
Email: [info@srpa.org.au](mailto:info@srpa.org.au)

Chief Executive Officer  
Shire of Menzies  
124 Shenton Street  
PO Box 4  
MENZIES WA 6436

Dear Chief Executive Officer

I would like to introduce to you the Southern Rangelands Pastoral Alliance (SRPA) Inc. and to request that your shire contribute \$20 000 per year for five years to help ensure the longevity of this important grower group which represents all pastoralists in your shire. The financial contribution that you make will be used to continue to employ an Executive Officer and a Project Officer as we grow into a self-sufficient Association.

SRPA was established in response to the opportunities for funding that have emerged over the past few years, including the Federal Government's Future Drought Fund and the Southern Rangelands Revitalisation Project run by the Dept of Primary Industries and Regional Development.

Prior to October 2020, Southern Rangelands pastoralists were unrepresented at a broad landscape level. SRPA is now beginning to meet the needs of the pastoral community in terms of attracting significant funding opportunities to rebuild agriculture and bring more prosperity to the regions. These funding opportunities can and will be delivered into your shire.

In order to have the significant impact we aim to deliver in the region, as a new organisation we require some financial support from you. In return, we can act as a vehicle to attract significant funding to improve the pastoral estate. We would like to form a mutually beneficial and collaborative relationship with Shires in the Southern Rangelands to ensure that we maximise any funding opportunities that come our way.

The SRPA Management Committee is comprised of pastoralists representing the Southern Rangelands, with even representation across the three Regional Biosecurity Groups (Carnarvon, Meekatharra and Goldfields Nullarbor). Several of our committee members are also on their local shire council and we encourage you to seek their views on value of the SRPA as a new and exciting grower group.

SRPA aims to connect and support pastoral producers across the whole of the Southern Rangelands of Western Australia. Our vision is encapsulated in these four terms: Connected, Producer-Driven, Healthy Landscape, Better Business. Our Mission is "to lead change by sharing knowledge, and facilitating research and innovation based on industry needs".

### PASTORAL REVITALISATION

We are aware that Pastoral Revitalisation is one of the Economic Pillars of the Blueprints for Economic Development established by each of the Development Commissions across the Southern Rangelands. We feel that the SRPA can be a vehicle to successful Pastoral Revitalisation and thus provide recognition for shires who

can measurably demonstrate this achievement. Any increases in production and improvements in rangeland condition will provide broad benefits to all shires and towns.

#### ACHIEVEMENTS

In our first year of operation we have secured over \$900,000 for future project works. In addition, we have applied for \$415,000 for two more projects to be carried out in 2022 / 2023. This represents a significant investment into the Southern Rangelands region which without the SRPA would not have been achieved. It will provide much-needed support for pastoralists in your shire, and ultimately for the broader community.

#### CHALLENGES

However, these funds are strictly for project delivery and cannot be used to pay salaries. Therefore, we are seeking additional funds to employ an Executive Officer and a Project Officer. Professional staff are critical to the ongoing success of the group and the offer of a medium to long term contract is vital to securing the right people for the job.

#### SUPPORTERS

The establishment of the SRPA has been supported by the Department of Primary Industries and Regional Development (DPIRD), Mid West Development Commission (MWDC), Regional Development Australia Mid West/Gascoyne (RDAMWG), and Rangelands Fibre and Produce Association (RFPA).

We aim to attract funding from a range of investors and invite you to become part of our support base for what is shaping up to be a very successful grower group. We would appreciate the opportunity to meet with you to discuss actions to enable this.

Yours sincerely



Debbie Dowden

Chair, SRPA Inc.

0467 635 361



Margi Weir

Executive Officer, SRPA Inc.

0408 210 285

November 25, 2021

<b>12.2.9</b>	<b>Donation Request - Milpa Spinifex Arts Project</b>
<b>LOCATION</b>	<b>Tjuntjuntjara</b>
<b>APPLICANT</b>	<b>External</b>
<b>DOCUMENT REF</b>	<b>NAM546</b>
<b>DATE OF REPORT</b>	<b>13 December 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Project Proposal & Funding Request to The Shire of Menzies [12.2.9.1 - 6 pages]

### **SUMMARY:**

To provide Council with a request for donation from the Milpa Spinifex Arts Project.

### **BACKGROUND:**

Milpa is a creative media arts-based project that enables local people from Tjuntjuntjara to gain employment, gain new skills on how to operate digital equipment and tell local stories using multimedia. The Milpa project started in 2018, as an artistic initiative to provide a gateway for young artists to produce important works and films that capture and express their own unique ideas and cultural values, importantly continuing the legacy of the many great Spinifex Artists from this community.

This proposal requests financial support from the Shire of Menzies to provide funds to cover the costs of a three-week Milpa Project session operated by the Spinifex Arts Project. The requested funds will cover coordinator fees, administration, food and materials.

### **COMMENT:**

Policy 4.4 restricts donations to organisations that benefit the local community. Under the policy priority is given to organisations who demonstrate that the funding will provide some benefit to the Shire's residents.

This project provides residents with a creative avenue to employment through being a skills based learning experience.

### **CONSULTATION:**

Ange Leech, Milpa Spinifex Arts Project.

**STATUTORY AUTHORITY:**

*Local Government Act 1995.*

**POLICY IMPLICATIONS:**

Policy 4.4 - Donations, Sponsorship and Contributions.

**FINANCIAL IMPLICATIONS:**

\$9,500 will be reallocated from IO040 Kookynie Fencing to GL 2110718 OTH CUL – Community Grants Scheme. There will be no change to the Shire's net financial position.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
N/A		

**STRATEGIC IMPLICATIONS:**

1.1 An engaged and inclusive community.

1.1.1 Facilitate, encourage and support community volunteers, groups, events and initiatives.

1.1.2 Welcoming to all residents, strengthen community cohesiveness and participation.

**VOTING REQUIREMENTS:**

Absolute Majority

**OFFICER RECOMMENDATION:**

That Council:

1. Approves a donation of \$9,500 to the Milpa Spinifex Arts Project for the purpose of completing the Boulder Camp Story; and
2. Approves reallocating \$9,500 of funding from IO040 Kookynie Fencing to GL 2110718 OTH CUL – Community Grants Scheme.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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Milpa Project  
Project Proposal & Funding Request to The Shire of Menzies

<b>Project Title:</b>	Milpa Filmmaking, Tjtuntjuntjara
<b>Organisation requesting Funding:</b>	Spinifex Arts Project. Tjuntjuntjara
<b>Contact Person:</b>	Milpa Coordinator Ange Leech
<b>Contact Details:</b>	[REDACTED]
<b>Contact Address:</b>	[REDACTED]
<b>Dates &amp; Duration:</b>	10 - 28 January 2022
<b>Focus:</b>	Arts, Adult Employment, Skill development
<b>Location:</b>	Tjuntjuntjara
<b>Cost: Funding sought from this application:</b>	<b>\$9500.00</b>



*Jarmen Goodwin and Brennah Cameron developing Boulder Camp Story at the Milpa Studio Space, Spinifex Arts Project, November 2021 Tjuntjuntjara*

### Project Proposal and Funding Request

Milpa is a creative media arts based project that enables local people from Tjuntjuntjara to gain employment, gain new skills on how to operate digital equipment and tell local stories using multimedia. The Milpa project started in 2018, as an artistic initiative to provide a gateway for young artists to produce important works and films that capture and express their own unique ideas and cultural values, importantly continuing the legacy of the many great Spinifex Artists from this community. This proposal requests financial support from the Shire of Menzies to provide funds to cover the costs of a three week Milpa Project session operated by the Spinifex Arts Project. The requested funds of 9500.00 will cover coordinator fees, administration, food and materials.

This Milpa Project session will involve Milpa Project Coordinator Ange Leech, traveling to Tjuntjuntjara in January 2022, to work with 4 - 6 Anangu artists to complete the **Boulder Camp Story**. In addition to completing this film, the three weeks in January will also provide the artists and Coordinator time to develop and schedule further planned Milpa activities for 2022 in a safe air-conditioned working environment.

## The Boulder Camp Story 2022

To preview a Trailer please click the link: [Boulder Camp Trailer](#)



*The Brother Cousin and the young man stop motion animation puppets arguing at the miniature Boulder Camp model, made by Sherrie West, Keegan Walker, Jarmen Goodwin, Clayton May and Michelle Brown.*

The **Boulder Camp Story** was written by community members in November 2021 and is a short animation film about a local problem experienced by people from Tjuntjuntjara, where young people go to Kalgoorlie Boulder and spend their money on grog. This is a real drinking problem facing many remote communities, a problem made worse with the COVID situation. Boulder Camp, located in Kalgoorlie Boulder is a place designated for Tjuntjuntjara families to stay when in town. The story is about a young man who works and drives to Kalgoorlie intending to go to Kmart to buy clothes and groceries for his family. Instead he is convinced by a Brother Cousin to stop at the camp, where they drink too much, have a fight and as a result are taken to hospital. The original story was written by Jarmen Goodwin, a young local man (20 years approx) who with his wife Breannah Cameron drew the story and characters. Suzina Goodwin, Jarmen's mother has added to the story, describing how through drinking and violence between family members almost lands the main character in prison.

Since Boulder Camp was written in this past November Milpa worker's Michelle Brown, Kym Coleman, Naomi Felton, Jarmen Goodwin, Suzina Godwin, Janine Hogan, Kendrea Hogan, Pamela Hogan Sherrie West, Keeghan Walker and Clayton May have brought the story to life. Artists have built representation models and puppets from the story including Set John Ambulance Volunteers and hospital. Kumanara Steve Stewart, long time community associate of Tjuntjuntjara, and Sheriff from Adult Community Correction and Officer Noel Currie from the WA Police have both agreed to provide guidance and their own voices, playing themselves in the film.

### **Project Project Purpose & Outcomes**



- Generate opportunities for adults to generate personal income.
- Complete the **Boulder Camp Story** film, so artists involved can celebrate their achievements and initiate difficult conversations through their artwork.
- Provide a space to support the creative development and wellbeing.
- Have available educational and safe art activity that provides meaningful employment for those artists invested in the film.
- To offer quality, relevant activity for adults living within the Menzies Shire.
- Support local artists build their professional profiles, providing pathways for future arts based career prospects.
- Enrich and add value to the arts and culture with the Menzies Shire and Goldfields region.
- Increase opportunity for Anangu cultural expression, self-determination and language.
- Facilitators and artists document the process for reporting and planning future Milpa Project developments, identifying exhibitions, art competitions and funding opportunities.

**Milpa Project Target Audience: (Who benefits from this project?)**

Milpa is an inclusive project open to Tjuntjuntjara community adults

Current members: Michelle Brown, Kym Coleman, Naomi Felton, Jarmen Goodwin, Suzina Godwin, Janine Hogan, Kendrea Hogan, Pamela Hogan Sherrie West, Keeghan Walker and Clayton May. It is envisioned that at least 4 - 6 of these artists will work approximately 10 - 15 hours a week.

**Project Completion**

Provide The Menzies Images and a brief report stating outcomes to use for PR purposes

With permission include Shire of Menzies logo on the final film

**Project Risk Management**

The Milpa studio is securely locked at all times unless Art Centre Managers or a Project Facilitator is on site. All OHS requirements will be met to ensure that the studio operates in accordance with OHS Laws and safety standards and appropriate PPE equipment is provided.

**Key Outcomes & Performance Indicators**

- Attendance by artists and community members
- Feedback from Artists
- New partnerships, collaborations or interactions that are generated as outcomes between local and external stakeholders.
- Recognition from the broader community, region and State within the Arts Industry.

**Please see attached support material**

- Ange Leech CV 2021

- Milpa 2019 Booklets with images and [Milpa on Vimeo](#)

- [Milpa Tjuntjuntjara Instagram Link](#)

**Budget Breakdown**

Project Item	In-kind Support	Costs Requested	Project Total
3 weeks Artist Wages will be paid by Spinifex Arts Project:	\$6000.00		
Transport: Return Flights Perth/Tjun AngloGold Ashanti	\$3000.00		
Coordinator Fees, including 3 week wages, accomodation and utilities:		\$8100.00	
Production, Food and Materials: \$1000		\$1000.00	
Adminstration		\$400	
<b>Total</b>	<b>9000.00</b>	<b>\$9500.00</b>	<b>18500.00</b>

#### Details of Other Previous Funding Received or In-Kind Support for the Milpa Project

Organisations	Details	Amount
AngloGold Ashanti Australia 2018_19	Artist Facilitators Wages, logistical costs & 2x Shipping Containers: Approximately: for Milpa Studio and inkind support logistics	\$40,000+
Australia Council Community Arts and Cultural Development Fund: 2019	Installing Stage 1 Milpa Studio structural installation, builder and trainer fees, Arts Facilitator Fees, Artists fees and wages, project production costs, digital equipment for Milpa Studio: 2019	\$71,433
Spinifex Arts Project 2018_2019	Artists salaries, wages and fees, Administration, Project and Production costs: 2019	\$48,080
Minara Foundation 2019	Installing 2nd Stage of Milpa Studio Build. Funds cover Air-conditioning, fencing, electrical installation, furniture	\$15,439
AngloGold Ashanti Australia 2021	Arts Facilitator Fees, Artists fees and wages, project production costs, digital equipment	\$33,140

## The Boulder Camp Story Film Grabs 2022





**November 2021: Artists working on the Film**

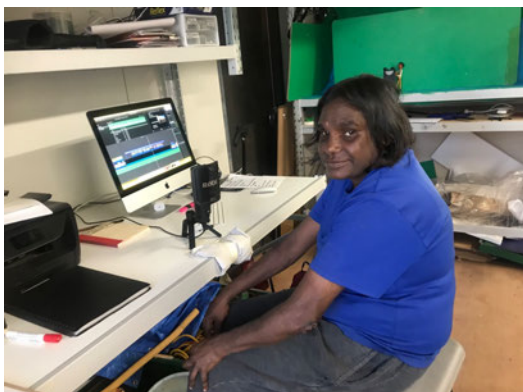
*Clayton May and Keegan Walker creating props and the Kalgoorlie Hospital.*



*Kym Coleman operating stop motion puppets.*



*Michelle Brown applying and sculpting clays for puppet heads and hands November*



*Suzina Goodwin, recording Boulder Camp Story December 6th*

<b>12.2.10</b>	<b>Policy Review - Elected Members' ongoing professional development</b>	
<b>LOCATION</b>	<b>Shire of Menzies</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM547</b>	
<b>DATE OF REPORT</b>	<b>21 October 2021</b>	
<b>AUTHOR</b>	<b>Executive Officer, Eve Reitmajer</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. Policy 1 12 Elected Members Ongoing Professional Development - Revised [12.2.10.1 - 4 pages]	

#### **SUMMARY:**

To review Policy 1.12 Elected Members Ongoing Professional Development in accordance with legislative requirements.

#### **BACKGROUND:**

In accordance with s5.128 *Local Government Act 1995* a local government must adopt a policy in relation to the continuing professional development of council members; and must review the policy after each ordinary election.

Shire of Menzies adopted the policy in March. A local government election was held on 16 October 2021, triggering the requirement for the policy's review.

#### **COMMENT:**

Proposed amendments include removal of sections regarding payments, booking arrangements and expenses to be reimbursed, as these are duplicated in Policy 3.2 Conference, Meetings & Training – Attendance & Expenses, covered by the Salaries & Allowances Tribunal or are procedural in nature.

There has also been some minor reformatting.

Of note in the policy is the requirement for the elected member, upon return from any professional development event as detailed within this policy, where registration and other associated costs are met by the Shire, to provide a written report to the CEO on their attendance and the benefits to them and the Shire. This policy was developed by Moore Australia who advised this is required to support annual reporting required by legislation.

Should Council decide to not adopt the amendments to the policy, it will still have met its compliance requirements to review the policy in accordance with s5.128.

**CONSULTATION:**

Nil.

**STATUTORY AUTHORITY:**

***Local Government Act 1995***

***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.*

*(5) A local government —  
(a) must review the policy after each ordinary election*

**POLICY IMPLICATIONS:**

This policy should be read in conjunction with Policy 1.11 Attendance at Events.

**FINANCIAL IMPLICATIONS:**

Nil.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Implement and maintain risk management strategies through policies, procedures, processes and controls to protect Shire assets	Medium	Implementation of appropriate and effective internal controls to assist in legislative compliance, minimise the risk of fraudulent transactions and embody a culture of integrity

**STRATEGIC IMPLICATIONS:**

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

4.2.2 Provide appropriate services to the community in a professional and efficient manner.

**VOTING REQUIREMENTS:**

Absolute Majority

**OFFICER RECOMMENDATION:**

That Council adopts the revised Policy 1.12 Elected Members Ongoing Professional Development.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## **POLICY – 1.12 – Elected Members Ongoing Professional Development**

**Relevant Delegation**  
N/A

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### **Objective**

To ensure equitable access to ongoing professional development and training opportunities to enable elected members to fulfil their function and perform the duties required of them under the *Local Government Act 1995*.

This Policy should be read in conjunction with Policy 1.11 Attendance at Events.

### **Statement**

In recognition of the complexity and demands on elected members in undertaking their role, the Shire is committed to resourcing elected members to support them in performing their duties of office and to enable attendance at conferences or to undertake professional development training relevant to their role and as required by legislation.

To ensure each elected member is provided reasonable opportunity to participate in required, as well as ongoing, professional development, a budget provision will be included annually for each elected member for planning purposes to meet the costs of registration, travel and accommodation for elected member professional development.

Professional development may include (but is not limited to):

- Mandatory elected member training as specified within section 5.126 of the Local Government Act 1995;
- Study tours;
- West Australian Local Government Association and Australian Local Government Association conferences;
- Special 'one off' conferences called for or sponsored by the West Australian Local Government Association and/or Australian Local Government Association on important issues;
- Annual conferences of the major professions in local government and other institutions of relevance to local government activities;
- Municipal Training Service's Councillor Induction Program;
- West Australian Local Government Association Elected Member Training and Development;
- Training relating to the role of elected members; and
- Other local government-specific training courses, workshops and forums, relating to such things as understanding the roles/responsibilities of elected members, meeting procedures, etc.



### **Approval of Attendance**

If attendance by elected member/s for professional development is considered in the best interest of the Shire, and where appropriate budget provision remains to facilitate attendance, the CEO will prepare details for council to consider for the relevant member's attendance at the event as detailed within the 'Approval of Attendance' sections of this policy.

#### **Approval of Attendance – General**

The CEO will prepare an agenda item for council to consider, relating to attendance at professional development, detailing the following information:

- Who is providing the ticket to the professional development (the Shire, the organiser of the event or a third party);
- The location of the professional development in relation to the local government (within the district or out of the district);
- The role of the council member, CEO when attending professional development (participant, observer, presenter);
- Whether the professional development is sponsored by the local government;
- The benefit to the district of council representation at the professional development;
- Which elected member and / or officer should be authorised to attend the professional development; and
- The cost to attend the professional development and availability of funding within adopted annual budget.

Decisions to attend events in accordance with this policy will be made by simple majority.

#### **Approval of Attendance – Short Notice**

Where the timing of receipt of an invitation and the professional development itself does not provide an opportunity for council to consider attendance at professional development (such as when received at short notice), the CEO shall:

- a) Prepare an agenda item in accordance with 'Approval of Attendance – General' and circulate to the council via email;
- b) Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours);
- c) If no objections are raised within the set notice period by an elected member to the CEO, it will be taken by the CEO the elected member agrees with the recommendation;
- d) Decision to attend professional development at short notice will be made once agreement has been received from a simple majority of all elected members; and
- e) Decision is to be presented for noting at the next ordinary meeting of council.

The council may also delegate attendance to professional development to another council member or the CEO or another officer after a decision has been made, by a circular email from the CEO explaining the proposed change. The subsequent process shall be as described at (b), (c) and (d) above.

### **Study Tours**

A study tour is designed to enable elected members (and staff) to travel intrastate, interstate and/or overseas to research and study specific issues fronting Council.

Details of study tours are to be arranged in advance so that suitable provision can be included in each year's budget. When no details of study tours have been arranged, or arrangements are incomplete, an appropriate amount may be included in the budget to cover the cost of an annual study tour.

Study tours will be considered with the following guidelines:

- The maximum attendance at any study tour is to be two Elected Members (and two staff);
- Attendance at a study tour shall only take place where there are appropriate funds provided in the annual budget; and
- A detailed report including recommendations on each study tour is to be submitted to Council for noting.

### **Special Provision**

To provide an opportunity to network with Federal Ministers, Members of Parliament and/or Senior Departmental Officers on issues affecting the Shire, the Shire President (and the Chief Executive Officer), with the prior approval of Council, are to attend an appropriate interstate conference incorporating a visit to Canberra where possible on an annual basis.

### **Guidelines for Conference and Training Attendance**

Generally, no more than two elected members may attend a particular Conference or Training event outside Western Australia at the same time. The CEO or Council may, however, approve attendance by more than two elected members if a particular purpose or need arises.

### **Attendance at Overseas Conferences**

An elected member may, with prior Council approval, attend an overseas conference. The Council approval must include a specific Council resolution indicating how the conference attendance will be of benefit to the Shire and the elected member and detailing any conditions applied.

### **Report**

Upon return from any professional development event as detailed within this policy, where registration and other associated costs are met by the Shire, the attending elected member is required to provide a written report on their attendance and the benefits to them and the Shire, to the CEO. The CEO is to record these reports in a register to support required annual reporting required by legislation.

– End of Policy

COMMENT

Formerly	New Policy March 2021	
Last Reviewed	March 2021	
Next Review Date	February 2022	
Amended	December 2021	
Adopted	March 2021	December 2021
Version	2	

<b>12.2.11</b>	<b>Policy Review - Budget Preparation Timetable</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM548</b>
<b>DATE OF REPORT</b>	<b>07 December 2021</b>
<b>AUTHOR</b>	<b>Executive Officer, Eve Reitmajer</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Policy 4 1 - Budget Preparation Timetable [12.2.11.1 - 4 pages]

### **SUMMARY:**

This item recommends adoption of the amended Policy – 4.1 Budget Preparation Timetable.

### **BACKGROUND:**

Noting preparations for the annual budget are due to get underway, it was considered timely to review the current policy. Proposed amendments have been drafted by the Chief Financial Officer to improve clarity as to what is required and align with the *Local Government Act 1995*.

### **COMMENT:**

A comprehensive update of the current policy has been completed, with additional information included, providing clarity of what is required to ensure compliance with legislation and other Council policies. The preparation schedule has been improved to clearly set out what needs to be done and includes interactions / consultation with community and Elected Members, as well as Council approvals.

Information for the review has been sourced from WALGA and other Local Government areas.

### **CONSULTATION:**

Brian Joiner, CEO.  
Antonio Giometti, CFO.  
WALGA.

### **STATUTORY AUTHORITY:**

*Local Government Act 1995*

Section 6.2.(1) requires Council to prepare and adopt a budget for its Municipal fund.

Section 6.2.(2) requires Council to have regard to the contents of the Strategic Community Plan for the future of the district in preparation of the annual budget and to prepare estimates for revenues and expenditure in order to determine the amount required to be raised from rates.

Section 6.34 puts a limit on budget surpluses or deficits at no more than 10% of the rates amount required to achieve a balanced budget.

#### **POLICY IMPLICATIONS:**

Nil.

#### **FINANCIAL IMPLICATIONS:**

Nil

#### **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Implement and maintain risk management strategies through policies, procedures, processes and controls to protect Shire assets	Medium	Implementation of appropriate and effective internal controls to assist in legislative compliance, minimise the risk of fraudulent transactions and embody a culture of integrity

#### **STRATEGIC IMPLICATIONS:**

1.1 An engaged and inclusive community.

1.1.3 Provide, maintain and improve community facilities.

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.1.3 Encourage and support community engagement and collaboration.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council adopts the amended Policy 4.1 Budget Preparation Timetable.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
----------------------------------	--

<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## **POLICY – 4.1 – Budget Preparation Timetable**

### **Relevant Delegation**

N/A

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### **Objective**

To provide clear direction to elected members, staff and community members on the adoption of the Annual Budget, in compliance with the *Local Government Act 1995*.

### **Policy Statement**

The decision to adopt the annual budget is an approval given by Council to the Chief Executive Officer (CEO) for all items of expenditure to be committed without further authorisation except:

- Major projects requiring Council design approval.
- Works subject to tenders that require Council approval in accordance with Section 3.57 of the *Local Government Act 1995* and have not been delegated to the CEO under Section 5.43(b) of the *Local Government Act 1995*.
- Any other items specified by the Council at the time of adopting the Annual Budget requiring the approval of the Council.

This policy establishes a structure for the formalisation, administration and management of the Council's budget that satisfies statutory and Council requirements.

#### **1. Budget Formalisation Principles**

- a) In setting budget priorities, the Strategic Community Plan, Corporate Business Plan, and Council-adopted initiatives provide guidance.
- b) The annual budget will be based on financial indicators from the Corporate Business Plan and other financial-related initiatives.
- c) Rating revenue is to be set at a level that will produce a balanced or small surplus budget.
- d) All budget submissions must include comprehensive cash flow requirements.
- e) When evaluating new initiatives, sustainability and value for money must both be considered.
- f) During the formalisation of the annual budget, the end-of-year current surplus/deficit will need to be estimated.
- g) General Rates revenue will be budgeted using a Differential Rates model pursuant to the *Local Government Act 1995*.
- h) Modelling of the proposed Differential Rates will be presented to Elected Members at a Budget Forum.

#### **2. Key Components of the Annual Budget**

- a) Operational Income.
- b) Operational Expenditure.
- c) Capital Management.
- d) Reserves

3. Budget Considerations for Reserve Funds
  - a) The requirement for each reserve Fund and associated target values will be assessed, and nett transfers to Reserves will be managed in accordance with the Council's Long Term Financial Plan's goal of achieving target values.
  - b) Any budget excess found at the conclusion of each fiscal year is to be transferred to a Reserve account.
4. Form and Content of Budget and Working Papers
  - a) The budget will be produced and considered at a series of executive briefings and budget forums involving Elected Members before being submitted to Council.
  - b) The official budget will be presented to Council in accordance with Part 3 of the *Local Government (Financial Management) Regulations 1996*.
5. Mid-Year Budget Review and Corporate Business Plan Progress Report
 

Council will conduct a mid-year budget review between January and March each year for the purpose of addressing budget variations during the first half of the year, in line with financial regulations.
6. Community Engagement of the draft Municipal Budget
  - a) Posted on the Shires website for public comment for a period of 28 days.
  - b) The proposed differential rates will be advertised in accordance with the *Local Government Act 1995*, seeking additional and formal feedback.
7. Budget Management Timetable
 

The timetable below includes all of the major activities associated with the Council's budget processes, including the adoption of the Budget by a Special Meeting of Councillors in June of each financial year. It is only a guide and may be subject to minor changes.

– End of Policy

#### COMMENT

Formerly	Policy part 2.16, 3.5, 7.6	
New Policy		
Last Reviewed	25 February 2021	
Next Review Date	February 2022	
Amended	31 October 2019	
Adopted	February 2021 31 October 2019 29 August 2019	30 August 2018 29 November 2012 25 June 2015
Version	4	



**POLICY – 4.1 – Annual Budget Preparation Timetable**Budget Management Timetable

Timing	Stage
December	<ul style="list-style-type: none"> <li>• Long Term Financial Plan reviewed and adopted.</li> <li>• Progress report on Corporate Business Plan projects and actions drafted.</li> <li>• Mid-year budget review commenced.</li> </ul>
January	<ul style="list-style-type: none"> <li>• Community residents are encouraged to submit budget requests and priorities for the coming financial year's budget via local advertising.</li> <li>• CEO and Chief Financial Officer (CFO) to consider the proposed Mid-year budget review in consultation with senior managers.</li> <li>• Corporate Business Plan six-month review updated with year-to-date financial data and progress against actions.</li> <li>• Completion of budget and Corporate Business Plan progress report for <a href="#">Council</a> adoption or consideration.</li> <li>• Budget Review amendments included in the <a href="#">Council</a> monthly reports for February.</li> </ul>
February	<ul style="list-style-type: none"> <li>• From the Corporate Plan prepare for <a href="#">Council</a> draft: <ul style="list-style-type: none"> <li>○ Capital Works program</li> <li>○ Road preservation program</li> <li>○ Plant replacement program</li> <li>○ Dual-use footpath projects</li> </ul> </li> <li>• Commence housing and public buildings maintenance inspections.</li> <li>• Proposed new initiatives/capital works considered by the CEO &amp; CFO.</li> <li>• Advertising of differential rates.</li> <li>• Review of fees and charges register by CFO.</li> <li>• Operational budgets completed.</li> <li>• <a href="#">Council</a> to adopt the Budget Review included in the monthly reports for February.</li> <li>• Community residents' submissions to be received by the Shire end of February.</li> </ul>

March	<ul style="list-style-type: none"> <li>• Community and business submissions to be assessed in line with the Long-Term Financial Plan, Corporate Business Plan, adopted Strategies and Asset Management Plans.</li> <li>• Annual review of the Corporate Business Plan.</li> <li>• CEO, CFO, and senior managers consider initial draft Budget and Corporate Business Plan progress review.</li> <li>• First Budget and Corporate Business Plan forum for <a href="#">Elected Members</a>.</li> <li>• Fees and Charges Schedule updated.</li> <li>• <a href="#">Council</a> approval of Capital Projects.</li> </ul>
April	<ul style="list-style-type: none"> <li>• Budget forum for <a href="#">Elected Members</a> covering the operational budget and differential rating model.</li> <li>• Review of completed budget by CEO and CFO.</li> <li>• Finalisation of Statutory Budget and draft annual review of the Corporate Business Plan.</li> <li>• <a href="#">Council</a> approval of proposed: <ul style="list-style-type: none"> <li>○ Annual Differential Rates</li> <li>○ Fees and allowances for Elected Members</li> <li>○ Donations</li> <li>○ Fees and charges</li> <li>○ Housing and building Capital program</li> <li>○ Recreation facilities and developments</li> <li>○ Extra-ordinary budget requests</li> </ul> </li> </ul>
May	<ul style="list-style-type: none"> <li>• Commence community engagement of draft budget via shire website providing 28 days to provide feedback</li> <li>• Advertise proposed differential rates including reasons and seeking feedback.</li> </ul>
June	<ul style="list-style-type: none"> <li>• Briefing to <a href="#">Elected Members</a> on feedback from community engagement</li> <li>• Report back to community via website on the draft budget submissions included in the draft budget for consideration by <a href="#">Council</a></li> <li>• Carried forward projects estimated by management</li> <li>• Adoption of reviewed Corporate Business Plan and Budget at Special <a href="#">Council</a> Meeting</li> <li>• Adopted budget sent to the DLGCC</li> <li>• Adopted budget cascaded to CFO and senior managers</li> </ul>
September	<ul style="list-style-type: none"> <li>• Budget amended to reflect final position with regard to estimated carried forward projects and end of financial year current surplus/deficit</li> </ul>

<b>12.2.12</b>	<b>Unconfirmed GVROC Council meeting minutes November 2021</b>	
<b>LOCATION</b>	<b>Shire of Menzies</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM549</b>	
<b>DATE OF REPORT</b>	<b>29 November 2021</b>	
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>	
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. Unconfirmed Minutes GVROC Council Meeting 26 11 21 [ <b>12.2.12.1</b> - 30 pages] 2. Action Sheet GVROC Meeting 26 November 2021 [ <b>12.2.12.2</b> - 2 pages]	

#### **SUMMARY:**

This item recommends Council accepts the unconfirmed Minutes from the GVROC meetings of 26 November 2021.

#### **BACKGROUND:**

The Shire of Menzies is a member of the Goldfields Voluntary Regional Organisation of Councils (GVROC).

The unconfirmed minutes of each of the meetings are attached for Councillor information.

#### **COMMENT:**

The GVROC secretariat does not provide confirmed Minutes of the Meetings. Members are advised if the Minutes are amended at any future meetings.

Significant changes to the confirmed minutes will be provided to Council.

#### **CONSULTATION:**

Nil.

#### **STATUTORY AUTHORITY:**

Nil.

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

Council pays membership fees to the GVROC and contributes to projects organised by GVROC.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

**STRATEGIC IMPLICATIONS:**

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Council accepts the unconfirmed Minutes from the GVROC meetings of 26 November 2021.



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## GVROC Council Meeting

Friday 26th November 2021  
In person and video meeting  
hosted by Shire of Coolgardie  
9:00am – 2:00pm  
held at the  
Kambalda Recreation Centre, Barnes Drive Kambalda West  
**Unconfirmed Minutes**

<b>CONTENTS</b>
-----------------

<b>1. OPENING AND ANNOUNCEMENTS .....</b>	<b>3</b>
<b>2. DECLARATION OF INTEREST .....</b>	<b>3</b>
<b>3. RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....</b>	<b>3</b>
3.1 Attendance .....	3
3.2 Apologies .....	4
3.3 Guest Speakers and Presenters .....	4
3.4 WALGA Representatives .....	4
3.5 DLGSC Representatives .....	4
3.6 GEDC Representatives .....	4
3.7 RDAGE Representatives .....	4
<b>4. GUEST SPEAKERS .....</b>	<b>5</b>
4.1 Ali Kent MLA, Member for Kalgoorlie .....	5
<b>5. PRESENTATIONS .....</b>	<b>5</b>
5.1 WA Police (15 mins) .....	5
5.2 Department Local Government, Sports and Cultural Industries (15 mins) .....	5
<b>6. ELECTION OF GVROC CHAIR/WALGA STATE COUNCIL REPRESENTATIVE AND GVROC DEPUTY CHAIR/DEPUTY STATE COUNCIL REPRESENTATIVE .....</b>	<b>6</b>
<b>7. AGENCY REPORTS .....</b>	<b>8</b>
7.1 WALGA .....	8
7.2 Department of Local Government, Sport and Cultural Industries .....	8
7.3 Goldfields Esperance Development Commission .....	8
7.4 Regional Development Australia Goldfields Esperance .....	8
<b>8. MINUTES OF MEETINGS .....</b>	<b>8</b>
8.1 Minutes of the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting held 30 July 2021 .....	8
8.3 Matters for Noting .....	9
8.4 Correspondence for Noting .....	10
<b>9. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS FINANCE .....</b>	<b>11</b>
9.1 Financial Statement for 31 October 2021 .....	11
<b>10. GOLDFIELDS RECORDS STORAGE FACILITY .....</b>	<b>13</b>
10.1 Goldfields Records Storage Facility – Update .....	13
<b>11. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS BUSINESS .....</b>	<b>15</b>
11.1 Major local government reforms released for public consultation .....	15
11.2 GVROC Regional Climate Alliance Program .....	17
11.3 GVROC Drought Relief Committee update .....	22
11.4 Kalgoorlie - Goldfields-Esperance Skills Summit .....	24
11.5 Draft GVROC Housing Strategy - Prioritising improved government public and social housing and affordable residential housing for the region .....	25
11.6 Review of the <i>Western Australian Mining Act 1978</i> and the impact of Mining Camps in regional communities .....	26
<b>12. LATE ITEMS as notified, introduced by decision of the Meeting .....</b>	<b>29</b>
<b>13. FUTURE GVROC COUNCIL MEETINGS/FUNCTIONS .....</b>	<b>29</b>
<b>14. CLOSURE OF MEETING .....</b>	<b>29</b>

## GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS (GVROC)

**An in person and video conference meeting of the GVROC Council was held on  
Friday 26 November 2021 commencing at 9:00 am**

# AGENDA

### 1. OPENING AND ANNOUNCEMENTS

The purpose of the meeting is to discuss business related to the activities of the Goldfields Voluntary Regional Organisation of Councils.

Official welcome to the new GVROC delegates as a result of the recent LGA Elections in October as follows:

- Cr Kim Eckert, City of Kalgoorlie Boulder
- Cr Robert Wedge, Shire of Laverton
- Cr Paul Warner, Shire of Menzies
- Cr Peter Grundy, Shire of Wiluna

### 2. DECLARATION OF INTEREST

Pursuant to the Code of Conduct, Councillors and CEOs must declare to the Chairman any potential conflict of interest they may have in a matter before the Goldfields Voluntary Regional Organisation of Councils as soon as they become aware of it. Councillors, CEOs and Deputies may be directly or indirectly associated with some recommendations of the Goldfields Voluntary Regional Organisation of Councils. If you are affected by these recommendations, please excuse yourself from the meeting and do not participate in deliberations.

In Respect to Item 5.1 – Presentation from the WA Police – Cr Laurene Bonza, Shire of Dundas President, declared an interest advising of her employment with WA Police.

### 3. RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

#### 3.1 Attendance

Cr Mal Cullen (Chair)	President, Shire of Coolgardie	
Cr Tracey Rathbone	Councillor, Shire of Coolgardie	
Mr James Trail	CEO, Shire of Coolgardie	
Cr Kim Eckert	Councillor, City of Kalgoorlie Boulder (via Zoom and left the meeting at 10:06 am)	
Mr David Trevaskis	A/CEO, City of Kalgoorlie Boulder	
Cr Laurene Bonza	President, Shire of Dundas	
Mr Peter Fitchat	CEO, Shire of Dundas	
Cr Ian Mickel	President Shire of Esperance	
Cr Ron Chambers	Councillor, Shire of Esperance	
Mr Shane Burge	CEO, Shire of Esperance	
Cr Patrick Hill	President, Shire of Laverton	(via Zoom)
Mr Peter Naylor	CEO, Shire of Laverton	(via Zoom)
Cr Robert Wedge	Councillor, Shire of Laverton	(via Zoom)
Cr Peter Craig	President, Shire of Leonora	
Mr Jim Epis	CEO, Shire of Leonora	

Cr Paul Warner	Councillor, Shire of Menzies	
Mr Brian Joiner	CEO, Shire of Menzies	
Cr Peter Grundy	President, Shire of Wiluna	(via Zoom)
Cr Timothy Carmody	Councillor, Shire of Wiluna	(via Zoom)
Mr Gary Gaffney	A/CEO, Shire of Wiluna	
Mr Kevin Hannagan	CEO, Shire of Ngaanyatjaraku	(via Zoom)
Mr Cary Green	Director Governance & Corporate, Shire of Ngaanyatjaraku	(via Zoom)
Mr Andrew Mann	Executive Officer, GVROC	

**3.2 Apologies**

Cr John Bowler	Mayor, City of Kalgoorlie-Boulder
Cr Sharon Warner	Councillor, Shire of Dundas
Cr Jill Dwyer	Councillor, Shire of Menzies
Cr Damian McLean	President, Shire of Ngaanyatjaraku

**3.3 Guest Speakers and Presenters**

Ali Kent MLA	Member for Kalgoorlie	(via Zoom)
Brad Jackson	Superintendent Goldfields-Esperance District Office, WA Police	
Glenn Morley	Manager Recreation, DLGSC	(via Zoom)

**3.4 WALGA Representatives**

Mr James McGovern    Manager Governance and Procurement

**3.5 DLGSC Representatives**

Kelly Waterhouse    Goldfields / Esperance Regional Manager

**3.6 GEDC Representatives**

Kris Starcevich    CEO

**3.7 RDAGE Representatives**

Raz Ion    Director



## **4. GUEST SPEAKERS**

### **4.1 Ali Kent MLA, Member for Kalgoorlie**

Ali Kent MLA, the new Member for Kalgoorlie discussed matters of interest from her perspective for the region and of the McGowan Labor Government followed by short Q&A session.

## **5. PRESENTATIONS**

### **5.1 WA Police**

Briefing was provided from Superintendent Brad Jackson, Goldfields-Esperance District Office, WA Police, regarding Covid-19 vaccination rates and targeting regional communities and Aboriginal populations.

### **5.2 Department Local Government, Sports and Cultural Industries**

Presentation was provided from Glenn Morley, Manager Recreation at DLGSC to discuss the framework for outdoor recreation in Western Australia with Local Governments.

Outdoor recreation makes a huge contribution to the health and wellbeing of individuals and communities.

In 2019, the DLGSC conducted an extensive consultation process with a range of government, commercial and recreation sector stakeholders to develop a framework for outdoor recreation in Western Australia titled: More People More Active Outdoors. With a full complement of staff, the Recreation Team are keen to start progressing the Recreation Action Plan and develop strategies to support the recreation sector in line with the framework.

Refer to following Presentation Attachments:

- Discussion Paper – Active Recreation in WA
- Trails and Recreation Forum – Recreation Research and Participation – Glenn Morley
- More People More Active Outdoors Framework

### **5.3 Shire of Coolgardie**

Presentation was provided from James Trail, CEO Shire of Coolgardie, outlining current activities, operations and projects happening in the Shire of Coolgardie.

## 6. ELECTION OF GVROC CHAIR/WALGA STATE COUNCIL REPRESENTATIVE AND GVROC DEPUTY CHAIR/DEPUTY STATE COUNCIL REPRESENTATIVE

**Returning Officer:** Andrew Mann, Executive Officer, GVROC

**Disclosure of Interest:** Nil

**Date:** 26 November 2021

**Attachments:** GVROC Call for Nominations & Election for 2022 (**Attachment 1**)

### Background:

Notice was given by the GVROC Executive Officer on 5 November 2021, that at the GVROC Meeting to be held on Friday 26 November 2021 an election would be held for the positions of Chair and Deputy Chair of the GVROC. As the GVROC and the Goldfields Esperance Country Zone of WALGA (GECZ) operate as a single entity these elections are also in respect to the GECZ, i.e. for the positions of WALGA State Council Representative and WALGA Deputy State Council Representative. The term of appointment is for a two-year period ending no later than December 2023.

Nominations for the positions of Chair/ WALGA State Council Representative and Deputy Chair / WALGA Deputy State Council Representative will be announced at the meeting as received through the call for nominations sent on 10 January 2020, which closed at 4pm on 19 November 2021. The election and vote if required will be conducted having regard to the general principles and procedures of the *Local Government Act 1995*.

If only one nomination is received for a position, an election vote will not be required. If multiple nominations are received the procedure for the conduct of this election vote will be as follows:

- Prior to the ballot, nominees (should there be more than one nomination) for each position will be extended the opportunity to provide a two-minute election bid to delegates. Note a nominee must be a Councilor nominated as a Council delegate to the GECZ;
- The ballot will be conducted as a secret ballot;
- Each voting delegate to the GVROC will be entitled to cast one (1) vote in the ballot process, with the "first past the post" method of election being used; and
- The candidate with the greater number of votes will be elected.

In the event of a tie between two candidates a second ballot will be conducted immediately. Should the second ballot also be a tie, lots will be drawn, and the name drawn first will be the successful candidate.

### Officer Comment:

On the close of nominations for the positions of Chair and Deputy Chair of the GVROC and positions of the Goldfields Zone WALGA State Council Representative and Goldfields Zone WALGA Deputy State Council Representative on 19 November 2021 only one nomination was received for each position. The nominations are as follows:

GVROC Chair:	Cr Malcolm Cullen, President, Shire of Coolgardie
GVROC Deputy Chair:	Cr Laurene Bonza, President, Shire of Dundas
WALGA State Council Representative:	Cr Laurene Bonza, President, Shire of Dundas
WALGA Deputy State Council Representative:	Cr Malcolm Cullen, President, Shire of Coolgardie

Given only one person is nominated for each listed position, no vote is required to be held and the nominated representatives as listed above are announced as the successful candidates for each position for the two-year period ending no later than December 2023.

**Consultation:** GVROC/WALGA

**Financial Implications:** Nil

**Strategic Implications:** N/A

**Voting Requirement:** Simple majority

**DECLARATION:**

That Cr Malcolm Cullen, President, Shire of Coolgardie and Cr Laurene Bonza, President, Shire of Dundas are declared elected unopposed for the positions as listed below for the term of two years, December 2021 to December 2023.

GVROC Chair: Cr Malcolm Cullen, President, Shire of Coolgardie  
GVROC Deputy Chair: Cr Laurene Bonza, President, Shire of Dundas  
WALGA State Council Representative: Cr Laurene Bonza, President, Shire of Dundas  
WALGA Deputy State Council Representative: Cr Malcolm Cullen, President, Shire of Coolgardie

**RESOLUTION:** Moved: *Cr Ian Mickel, Shire of Esperance*  
Seconded: *Cr Tracey Rathbone, Shire of Coolgardie*  
Voting was unanimous and Carried

## **7. AGENCY REPORTS**

### **7.1 WALGA**

WALGA verbal update report by James McGovern

### **7.2 Department of Local Government, Sport and Cultural Industries**

DLGSC verbal update report by Kelly Waterhouse

### **7.3 Goldfields Esperance Development Commission**

GEDC verbal update report by Kris Starcevic.

### **7.4 Regional Development Australia Goldfields Esperance**

RDAGE verbal update report by Raz Ion

#### **RECOMMENDATION:**

That the GVROC note the Agency Reports as provided.

#### **RESOLUTION:**

Moved: *Cr Laurene Bonza, Shire of Dundas*  
Seconded: *Cr Peter Craig, Shire of Leonora*

Carried

## **8. MINUTES OF MEETINGS**

### **8.1 Minutes of the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting held 30 July 2021**

Minutes of the GVROC Council Meeting held Friday 30 July 2021 are presented for adoption (**Attachment 2**).

#### **RECOMMENDATION:**

That the Minutes of the GVROC Council Meeting held Friday 30 July 2021 be confirmed as a true and correct record of proceedings.

#### **RESOLUTION:**

Moved: *Cr Paul Warner, Shire of Menzies*  
Seconded: *Cr Tracey Rathbone, Shire of Coolgardie*

Carried

### **8.2 Action Sheet Report**

An update on the actions based on the resolutions from the meeting held on 30 July 2021 meeting are presented for noting (**Attachment 3**).

#### **RECOMMENDATION:**

That the Action Sheet Report as listed for noting be received.

#### **RESOLUTION:**

Moved: *Cr Tracey Rathbone, Shire of Coolgardie*  
Seconded: *Cr Laurene Bonza, Shire of Dundas*

Carried

### 8.3 Matters for Noting

The following matters were presented for noting.

1. WA Government Ministerial Media Statements of relevance to the Goldfields Esperance Zone since the last GVROC meeting (**Attachment 4**).
2. 15 September 2021 - GVROC submission to Infrastructure WA in response to the Foundations for a Stronger Tomorrow: Draft State Infrastructure Strategy (**Attachment 5**).
3. 30 September 2021 – GVROC submission to the Australian Government's Regional Telecommunications Review 2021 (**Attachment 6**). All submissions to the Review have been published and are available to view on [the RTIRC21 Have Your Say page](#).
4. Goldfields Esperance District Emergency Management Committee (DEMC) – Minutes from meeting held 27 October 2021, including NBN presentation on Emergency Management (**Attachment 7**)
5. Mass Covid-19 Vaccination Events/Clinics in the Goldfields  
At the DEMC and OASG meetings held on 27 October 2021 it was advised that mass vaccination clinics will be rolling out throughout the Goldfields region in November 2021. Local Government Authorities in the region were requested to do their best to promote these clinics/events, through either the preparation of local media statements or via their social media and websites. Currently planned venues and dates included:

Site	Venue and address	Dose 1	Dose 2
Laverton	Community Town Hall	Nov 3 (Wed) to Nov 6 (Sat)	Nov 24 (Wed) to Nov 27 (Sat)
Leonora	JG Epis Centre, Lot 60 Tower Street, Leonora	Nov 10 (Wed) to Nov 13 (Sat)	Dec 1 (Wed) to Dec 4 (Sat)
Kambalda	Kambalda Recreation Centre Barnes Drive, Kambalda West	Nov 3 (Wed) to Nov 6 (Sat)	Nov 24 (Wed) to Nov 27 (Sat)
Coolgardie	Coolgardie Recreation Centre 69 Sylvester St, Coolgardie	Nov 10 (Wed) to Nov 13 (Sat)	Dec 1 (Wed) to Dec 4 (Sat)
Kalgoorlie	Curtin University Kalgoorlie Graduate Hall 50 MacDonald Street, Kalgoorlie	Nov 11 (Thursday) to Nov 16 (Tuesday)	Dec 2 (Thursday) to Dec 7 (Tuesday)
Esperance		Nov 18 (Thursday) to Nov 23 (Tuesday)	Dec 9 (Thursday) to Dec 14 (Tuesday)

#### RECOMMENDATION:

That the matters for noting listed be received.

#### RESOLUTION:

Moved: **Cr Tracey Rathbone, Shire of Coolgardie**  
Seconded: **Cr Laurene Bonza, Shire of Dundas**

**Carried**

**8.4 Correspondence for Noting**

The following correspondence was sent and received since the last GVROC meeting (refer to **Attachment 8** for copies of correspondence).

**Correspondence received:**

1. 5 October 2021 - Letter from Hon John Carey MLA, Minister for Local Government in response to GVROC list of areas of priority that it requests the DLGSC places it focus and resources on to assist regional LGAs. (refer to correspondence sent, point 1 below).

**Correspondence sent:**

1. 26 August 2021 - Letter to Tim Fraser, Executive Director of Local Government, DLGSC, regarding GVROC list of areas of priority that it requests the DLGSC places it focus and resources on to assist regional LGAs. (cc'd to Hon John Carey MLA, Minister for Local Government and Lanie Chopping, A/Director General of DLGSC).

**RECOMMENDATION:**

That the correspondence that was sent or received since the last GVROC meeting be noted.

**RESOLUTION:**

**Moved: Cr Laurene Bonza, Shire of Dundas**  
**Seconded: Cr Ian Mickle, Shire of Esperance**

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**Carried**

## 9. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS FINANCE

### 9.1 Financial Statement for 31 October 2021

**Reporting Officer:** James Trail, Chief Executive Officer Shire Coolgardie

**Disclosure of Interest:** No interest to disclose

**Date:** 22 November 2021

**Attachments:** Financial Statement and accounts paid to 31 October 2021  
(Attachment 9)

#### Background:

Presenting the financial statement for the period and the accounts approved for payment for the period 1st July 2021 to 31 October 2021.

#### Financial Statement:

The Officer provides the following comment:

The Financial Statement for the period ended 31 October 2021 includes;

- Payments to the Executive Officer
- Payment for Climate Alliance Grant Application

#### Accounts Paid:

GVROC Expenses 01st July 2021 to 31st October 2021				
Payment Type	Date	Payee	Details	Amount inc GST
EFT	2-Aug-21	Mann Advisory	Executive Fees June	\$11,100.45
EFT	28-Sep-21	Mann Advisory	Executive Fees July - September	\$33,078.40
EFT	12-Jul-21	Mann Advisory	Executive Fees October	\$11,000.00
EFT	12-Jul-21		Climate Alliance Program	\$4,378.00
EFT	28-Sep-21	Shire Coolgardie	Reimbursement Costs	\$1,602.06
EFT	28-Sep-21	AMD	Audit Fees	\$462.00
EFT	28-Sep-21	Kalgoorlie - Boulder	Reimbursement Costs	\$1,704.89
			<b>Total Expenses paid</b>	<b>\$63,325.80</b>

Invoices for 2021/2022 Membership will be sent by the 30<sup>th</sup> November 2021.

**Consultation:** Nil

**Financial Implications:** Funds for the expenditure is included in the 2021/2022 Budget

**Strategic Implications:** GVROC Strategic Plan 2017-2022 Objective 3

**RECOMMENDATION:**

That GVROC:

1. Endorse the Statement of Financial Position for the period 1 July 2021 to 31 October 2021 and the accounts approved for payment for the period 1 July 2021 to 31 October 2021 totalling \$63,325.80.
2. Endorse the actions taken by the Shire of Coolgardie Chief Executive Officer to pay for GVROC expenses and receipt of GVROC Revenue.

**RESOLUTION:**

**Moved: Cr Tracey Rathbone, Shire of Coolgardie**

**Seconded: Mr Kevin Hannagan, Shire of Ngaanyatjaraku**

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**Carried**



**10. GOLDFIELDS RECORDS STORAGE FACILITY****10.1 Goldfields Records Storage Facility – Update**

<b>Reporting Officer:</b>	Andrew Mann, Executive Officer GVROC
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	November 2021
<b>Attachments:</b>	Goldfields Records Storage Facility Balance Sheet at 30 June 2021 (Attachment 10.1) Goldfields Records Storage Facility Profit and Loss at 30 June 2021 (Attachment 10.2)

**Background:**

At the meeting of the Goldfields Voluntary Regional Organisation of Councils (GVROC) held 5<sup>th</sup> February 2021, Council resolved;

**RECOMMENDATION:**

That the GVROC Council as representative of the Original Parties to the Records Facility Agreement:

1. Agree to sell the Facility to the City of Kalgoorlie Boulder for a purchase price of \$450,000.
2. Note after the disposal of the Facility the Joint Venture will be promptly wound up.
3. Note that each of the original parties will be entitled to a one tenth share of this purchase price (\$45,000) less all third-party costs of the sale of the Facility and the winding up of the Joint Venture.
4. Note for those Original Parties still interested in utilising the facility for records storage post the sale, that the City of Kalgoorlie Boulder will work with those parties to negotiate and make necessary arrangements for its continued use.
5. Note this will remove the matter from the GVROC.

Following discussion and debate on this alternate recommendation a vote for and against was called on the motion.

**Motion Resolution:**

**The motion of the alternate recommendation was unanimously carried by all**

**RESOLUTION:**                      **Moved: Mr James Trail – Shire of Coolgardie**  
    **Seconded: Cr Patrick Hill – Shire of Laverton**

**Carried****Officer's Report:**

At the last meeting of GVROC, the then CEO of the City of Kalgoorlie Boulder, John Walker, provided the following verbal update on progress with the sale of the facility:

- The Title of the property is in the name of the City of Kalgoorlie Boulder and put simply they can't sell the facility to themselves.
- Whilst there is a Deed or Agreement at GVROC level amongst the parties it is not registered on title.
- Therefore, the way forward is to separate the Sale from administrative arrangements.
- The CKB will sell the property to 3 parties in equal shares. That is the Shire of Leonora, Shire of Coolgardie and City of Kalgoorlie Boulder. The sale price is \$450k less selling and settlement fees.
- The purchasers will pay this amount at the rate of \$150k each.
- Administratively the 3 purchasers need to enter into a simple agreement to purchase the property in equal shares. GVROC will act as the bank and will receive the nett proceeds of sale and distribute to members according to the deed less any costs.
- The purchasers will nett off their purchase and selling amounts.
- Goldfields Settlements has been asked to act for CKB in this matter.
- The operation of the facility will be a matter for the 3 new owners to determine.

- Once funds are distributed the Joint Venture of the Original Parties to the Records Facility Agreement will be wound up.

Since that update, the A/CEO at the City of Kalgoorlie, Alex Weise, has advised that the Goldfields Records Storage Facility Item has not been progressed any further. This is due to a number of factors including the recent LGA Council elections, John Walker departing as CEO and awaiting the appointment of a new CEO at the City, and that this item has not been seen as an urgent priority for the City. The A/CEO has requested that the GVROC hold this matter over until the new year and for it to be relooked at once the new CEO is appointed by the City of Kalgoorlie Boulder.

Additionally, the CEO for Shire of Coolgardie, James Trail, has provided the financial statements for the Facility for the period ending 30 June 2021 (**Attachments 10.1 & 10.2**) for noting by the GVROC regarding the costs that are outstanding that will need to be taken into consideration in winding up the facility and distributing the proceeds sale to members.

**Consultation:** GVROC Chair  
A/CEO City Kalgoorlie Boulder  
CEO Shire of Coolgardie

**Financial Implications:** Nil to the GVROC but could have implications based on disposal price for those LGAs that wish to remain or purchase the facility.

**Strategic Implications:** Disposal of the Facility will remove the item from the GVROC agenda

**Voting:** Simple Majority

#### **RECOMMENDATION:**

That the GVROC Council as representative of the Original Parties to the Records Facility Agreement:

1. note the current update in the progress to wind up the Records Storage Facility and the financial statements as at 30 June 2021 for the facility.
2. agree to the City of Kalgoorlie Boulder's request to hold the matter of progressing the sale of the facility over until the new year, with it to be progressed once the new CEO to the City is appointed and established in the role.

**Motion was then called for an amendment to above recommendation by Mr Kevin Hannigan, CEO Shire of Ngaanyatjaraku, to also include a recommendation 3 as follows:**

3. requests that Item 3 from the GVROC Special Meeting resolution of 26 June 2020 be acted upon including all invoices outstanding for FYE 2020/2021.  
*Item 3 Note invoices need to be raised to the City of Kalgoorlie-Boulder, Shires of Coolgardie, Dundas, Leonora and Menzies for 12 months to cover the 2019/20 operational costs of the facility.*

**MOTION RESOLUTION:** Moved: **Mr Kevin Hannigan, Shire of Ngaanyatjaraku**  
Seconded: **Mr Peter Fitchat, Shire of Dundas**

Voting Unanimous - Carried

**A call to Suspend Standing Orders was made by Cr Ian Mickel, Shire of Esperance to discuss what was required to progress the sale of the facility so all members could understand the issues with this process before finalising a recommendation.**

Moved: **Cr Ian Mickel, Shire of Esperance**  
Seconded: **Cr Tracey Rathbone, Shire of Coolgardie**

Discussion held.

**A call to Resume Standing Orders was then made by Cr Ian Mickel, Shire of Esperance.**

Moved: **Cr Ian Mickel, Shire of Esperance**  
Seconded: **Cr Tracey Rathbone, Shire of Coolgardie**

**FINAL RECOMMENDATION:**

That the GVROC Council as representative of the Original Parties to the Records Facility Agreement:

1. note the current update in the progress to wind up the Records Storage Facility and the financial statements as at 30 June 2021 for the facility.
2. requests the CEOs for the City of Kalgoorlie Boulder, Shire of Coolgardie and Shire of Leonora resume negotiations for the purchase of the facility and produce a report to be provided back to the GVROC at its next meeting to be held on 4 February 2022 for endorsement. Post this GVROC endorsement, each of the purchasing local governments are to get the decision to purchase ratified at their next available Council meeting to endorse the purchase of the facility so the sale can then be finalised.
3. requests that in parallel to Recommendation 2 that Item 3 from the GVROC Special Meeting resolution of 26 June 2020 be acted upon including all invoices outstanding for FYE 2020/2021.  
*Item 3 Note invoices need to be raised to the City of Kalgoorlie-Boulder, Shires of Coolgardie, Dundas, Leonora and Menzies for 12 months to cover the 2019/20 operational costs of the facility.*

**RESOLUTION:**

**Moved: Cr Peter Craig, Shire of Leonora**

**Seconded: Cr Tracey Rathbone, Shire of Coolgardie**

**Voting Unanimous - Carried**

## 11. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS BUSINESS

### 11.1 Major local government reforms released for public consultation

**Reporting Officers:** Andrew Mann, GVROC Executive Officer

**Disclosure of Interest:** Nil

**Date:** November 2021

**Attachments:** [Local government reforms | DLGSC](#)  
Local Government Reform – Summary of Proposed Reforms  
(Attachment 11)

**Background:**

- Sweeping reforms to the Local Government Act have been released for public consultation.
- The reforms represent the largest change to local government in more than 25 years.
- Reforms are aimed at improving the transparency, accountability and efficiency of local government across Western Australia.
- Reforms will deliver benefits for ratepayers, residents, small businesses, community organisations, and local government staff and elected members.
- Consultation on proposals will help inform the implementation of the reforms.

**Officer Comment:**

The Local Government Minister John Carey released details on 10 November 2021 of sweeping reforms to the Local Government Act and opened these for public consultation and comment.

The reforms are based on the findings and recommendations of a number of reports and consultation undertaken over the past five years and represent the most significant package of reforms to local government in Western Australia since the *Local Government Act 1995* was introduced more than 25 years ago. The package is based on six major themes:

1. Earlier intervention, effective regulation and stronger penalties;
2. Reducing red tape, increasing consistency and simplicity;
3. Greater transparency and accountability;
4. Stronger local democracy and community engagement;
5. Clear roles and responsibilities; and
6. Improved financial management and reporting.

Central to the reforms will be new measures to proactively address dysfunction in local government earlier. This includes the establishment of a new Local Government Inspector, who will be appointed to investigate and manage complaints, and will have the powers of a standing inquiry.

The Inspector will be supported by specialist independent monitors who can be appointed to work within a local government to resolve problems. Local governments will also be able to proactively request the assistance of monitors, who will have a range of expertise such as governance, financial management and conflict resolution.

A separate Conduct Panel will replace the existing Standards Panel. The Conduct Panel will review more serious complaints and assess evidence provided by the Local Government Inspector.

Penalties will be strengthened to ensure better standards of compliance and behaviour, including fines and suspensions for breaching the Act.

In an effort to improve transparency within the sector, the reform package includes a range of new measures including the requirement for all councils to record meetings and make them available online. New online registers will be set up to provide greater accountability to ratepayers covering areas such as leases, community grants, contracts and declared conflicts of interest.

Significant changes will be made to strengthen democracy and facilitate more community engagement. This includes direct election of mayors in larger local governments, the introduction of preferential voting and new rules which will outline the number of elected members on any given council, based on population within the local government.

Rules will also be tightened to ensure only legitimate residents or businesses are eligible to vote or run for council. This will help crack down on the use of 'sham leases'.

Other proposed reforms include:

- the introduction of a mandatory state-wide caretaker period for all local governments;
- a new requirement for all local governments to implement a rates and revenue strategy to provide ratepayers with greater clarity around the setting of rates of spending;
- the role and responsibilities of councillors and local government CEOs will be further defined in the Act, helping provide a clearer delineation between the functions of council and the CEO; and
- cutting red tape by streamlining procedures, approvals and local laws across local government. This will help to drive better efficiency and consistency across local governments, and deliver significant benefits for small business, community organisations, residents and ratepayers.

The package will build upon reforms introduced in the previous term of the McGowan Government, including new laws that work to improve transparency, cut red tape, and support jobs growth and economic development - ensuring that local government works for the benefit of local communities.

The consultation period is open for feedback on the implementation of the reforms and runs between 10 November 2021 and 4 February 2022. Further details on the proposed reforms can be found at <http://www.dlgsc.wa.gov.au/lgactreform>. A summary of the Local Government Proposed Reforms document can be found at Attachment 11, which provides a list of the specific proposals under each of the six themes, with space for local governments or members of the public to submit comments against each proposal.

Anyone may submit comments either directly by email, or by adding comments to the Summary of Proposed Reforms document and emailing the document to [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au).

Comments must be received no later than 5pm 4 February 2022 to be considered.

This item is presented for the GVROC to discuss and decide on whether to compile feedback on the reform package in a GVROC submission or whether each GVROC LGA will consider these reforms and make their own submissions as they deem necessary.

**Consultation:** GVROC Chair

**Financial Implications:** N/A

**Strategic Implications:** Improved LGA operations.

#### RECOMMENDATION:

That the GVROC:

1. Note the Local Government Minister's announcement on 10 November 2021 detailing the proposed sweeping reforms to the Local Government Act and that these reforms are now open for public consultation and comment between the period of 10 November 2021 and 4 February 2022.
2. Not Endorse the GVROC Executive Officer to compile feedback from each of the GVROC CEOs on the reform package into a GVROC submission.

**RESOLUTION:** Moved: *Cr Paul Warner, Shire of Menzies*  
Seconded: *Cr Tracey Rathbone, Shire of Coolgardie*

Carried

## 11.2 GVROC Regional Climate Alliance Program

<b>Reporting Officers:</b>	Andrew Mann, GVROC Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	November 2021
<b>Attachments:</b>	Regional Climate Alliance Coordinator Grant Agreement ( <b>Attachment 12</b> )

### **Background:**

The GVROC were officially advised on the 5 July 2021, that we were successful as one of the two Regional Climate Alliances (RCA) to be awarded funding under the program based on our application.

The GVROC Chair and Executive Officer executed the letter of offer and funding agreement on behalf of the GVROC with WALGA on 20 September 2021 (see Attachment 12).

In conjunction with the CKB as the lead hosting agency for the position, the recruitment for the GVROC RCA Coordinator has commenced.

The current proposed timeline is to have the successful candidate for the RCA Coordinator position appointed and starting on 2 January 2022.

In the interim the GVROC Executive Officer is managing the requirements on the program and working with WALGA and liaising with the South Coast Regional Climate Alliance (the other successful funded Alliance) as well as talking with Regional Climate Alliances that this pilot trial is modelled on based in Queensland and Victoria.

The following table outlines the key dates and milestones for the GVROC RCA, noting that we are in the process of amending the dates for the recruitment of the RCA Coordinator with WALGA.

<b>Milestones</b>	<b>Delivery Date</b>
Expression of Interest period opens for Regional Climate Alliance applications	10 May 2021
Funding agreement signed and Regional Climate Alliances are established.	17 September 2021
Recruitment of Regional Climate Alliance Coordinator position. Funding provided on receipt of confirmation of RCA Coordinator commencement date.	September – October 2021
RCAs finalise recruitment of their RCA Coordinators.	1 November 2021
RCAs finalise required adaptation and mitigation planning to support Project funding applications	30 December 2021
WALGA opens applications for RCA Project funding (Applications for funding will be open from this date onwards but will only be assessed quarterly).  The Committee may decide to commence Project funding earlier if there is strong rationale and objectives of the Program are met.	11 January 2021
Conduct mid Program Roundtable to review progress of the Program and identify opportunities for improvement.	30 June 2022
RCA's requested to provide input to the Program Evaluation Report.	30 May 2023
Program completion date	30 June 2023

Under the funding agreement, reporting on the GVROC's RCA Program Progress is required as follows:

- First Program Progress Report **14 December 2021**
- Second Program Progress Report **14 March 2022**
- Third Program Progress Report **13 June 2022**
- Fourth Program Progress Report **19 September 2022**
- Fifth Program Progress Report **12 December 2022**
- Sixth Program Progress Report **13 March 2023**
- Final Report and financial acquittal **12 June 2023**

**Officer Comment:**

Recruitment for the GVROC RCA Coordinator was initially advertised and undertaken in October 2021, with the CKB advertising the position its website and with SEEK, which closed on the 8 October 2021. There were 4 applicants but the panel consisting of Andrew Mann, Mal Cullen, Peter Fitchat and Dylan Martini deemed only one candidate suitable, who was then interviewed on 13 October 2021. While the candidate interviewed was deemed suitable, when offered the position they declined due to personal reasons and timing requirements for the position.

As a result, and after discussions with WALGA, the position was readvertised on 21 October 2021 with applications closing 4 November 2021. Interviews are expected to be held by the end of November 2021 with the plan to have the successful candidate started in the role in January 2022.

While this process is taking place and based on the current agreed milestones under the funding agreement, the GVROC is still required to finalise its required adaptation and mitigation planning to support its proposed RCA Project funding applications.

As part of that process this item is to workshop and confirm what the GVROC RCA priorities for the trial pilot are and to agree on what will be the GVROC project funding applications.

GVROC Climate Change Priorities

For reference the GVROC Grant Application submitted to WALGA advised the agreed climate change priorities for the GVROC Alliance are:

- Mitigating drought impacts and improving water security
- Sustainably managing the increased risk of bushfire threats
- Improving uptake of renewable energy and energy efficiency solutions
- Managing waste sustainably at a regional scale.

The GVROC need to confirm that these are still the agreed priorities for the RCA.

GVROC Climate Change Projects

Again, for reference the GVROC Application submitted to WALGA advised of the following current/planned projects in the region:

- transforming schools into smart Virtual Power Plants
- installing Battery Energy System in Menzies
- installing rooftop solar PV on social housing
- Bay of Isles Leisure Centre solar panels
- Shire of Laverton's proposed airport renewable energy project
- Shire of Esperance's
  - renewable energy initiatives through Cities Power Partnership
  - recycled wastewater scheme
- Coolgardie's Class 3 Regional waste facility
- Shire of Ngaanyatjaraku's supplementing diesel power generation network in Warburton with solar/battery backup
- City of Kalgoorlie Boulder's (CoKB)
  - Development of a reuse shop to reduce waste to landfill

- Implementation of its 10th solar PV system
- Large capital upgrade to wastewater treatment facility to improve water recycling capacity
- Facilitating the uptake of electric vehicles in the region.

Along with these projects, the GVROC as part of its RCA funding agreement now need to identify and develop projects to seek further funding from the available \$100,000 per year available under the program. The GVROC RCA needs to workshop with the GVROC and agree on its focussed projects for development in early 2021.

#### Project Funding Opportunities

Along with the up to \$100,000 per year in 2021/22 and 2022.23 available for projects (subject to project funding applications) available under the RCA program there are a number of other potential funding sources currently available to fund regional climate change projects including:

- Australian Government's Department of Agriculture, Water and the Environment - **Supporting waste infrastructure in regional and remote Australia through the Recycling Modernisation Fund** with co-funded grants of between \$10,000 and \$1 million available. Further information including a copy of the program guidelines can be found [here](#), noting that if we were interested in applying for funding we also need to contact our Waste Avoidance and Resource Recovery Division at the Department of Water and Environmental Regulation as the application process will occur through them. Applications close 31 January 2022.

The type of projects they are looking for are those that increase the sorting, processing, and manufacturing or remanufacturing capacity of glass, tyres, plastic, paper and cardboard in regional and remote locations. Some examples include:

- community sorting stations or baling equipment
- installing new equipment e.g. sorting lines, AI or scanning technology, or pulping machinery
- breaking down e-waste into plastics and glass for recycling
- advanced recycling of hard-to-recycle plastics, such as mixed, multi-layer, flexible or contaminated plastics back into food grade recycled plastics or other products through chemical, thermal or biological processes
- recycling of glass and plastics for use in road, footpath, cycleway or rail products
- breaking down components of waste tyres into new tyres and products, or for further recycling
- trials to remanufacture plastic, glass and other material into building products
- recycling non-hazardous medical waste, such as plastic waste generated by a hospital
- projects (including trial projects or multi-location projects) that include improved collection of feedstock or preparing it for collection near main routes for further processing, recycling and re-manufacturing at a major location
- projects driven by community and local organisations that identify a problematic waste item in their area (for example: bread tags, straws, face masks etc.), collect them and produce new products i.e. a bench seat or similar
- recycling of agricultural plastics, irrigation pipes and other drought infrastructure



The program is essentially looking to fund projects that provide local solutions to local problems, seek to increase local employment, provide economic benefit, or even solve transport logistic complexities. Preference will be given to applications from small organisations, not-for-profits, **Local Government**, community groups, regional research institutions and Traditional Custodians. Further preference is provided for projects in remote or very remote locations, and those that connect local businesses, build partnerships, and support local supplier hubs.

- **Future Drought Fund Programs for WA – Regional Drought Resilience Planning Program.** The Regional Drought Resilience Planning (RDRP) program will support partnerships of regional organisations, local government, communities and industry to develop Regional Drought Resilience Plans that:
  - prepare for and manage through future droughts
  - focus on innovative ways to build drought resilience across the region's agricultural sector and allied industries.

The RDRP program will roll out across WA from 2021 until June 2022, with pilot programs for the northern agricultural area, southern Wheatbelt and Great Southern Inland area. Further regional areas may be added to the program in the future.

- **Regional Australia Microgrid Pilots Program** - Aims to improve the resilience and reliability of power supply for regional and remote communities. RAMPP aims to improve the resilience and reliability of electricity supply in regional communities and demonstrate solutions to technical, regulatory or commercial barriers to the deployment of microgrid technologies in Australia. Funding is available to projects that have successfully completed a feasibility study. Applications are **Always Open**.
- **Environmental Resilience Fund** - Supports practical projects that build environmental resilience to natural disasters and climate change. The NAB Foundation is seeking Expressions of Interest for the Environmental Resilience Fund which has been established to help support practical projects that build environmental resilience to natural disasters and climate change. The NAB Foundation are looking for projects that support collaboration between several stakeholder groups. They are interested in hearing from Aboriginal and Torres Strait Islander corporations and groups, farmers, urban, regional and remote community organisations, research organisations, environmental non-government organisations, and local governments. Applications are **Always Open**.

**Consultation:** GVROC

**Financial Implications:** \$170,000 commitment over two years 2020/21 and 2021/22

**Strategic Implications:** GVROC Strategic Plan 2017-2022

#### **RECOMMENDATION:**

That the GVROC:

1. Note the executed Regional Climate Alliance Coordinator Grant Agreement, including the current key dates, milestones and the required reporting.
2. Note the update on the progress recruitment for the GVROC RCA Coordinator and request the GVROC Executive Officer to take the next actions:
  - a. seek quotation from consultants to undertake role.
  - b. Readvertise GVROC RCA Coordinator position without nominating a specific base location through each of the GVROC LGA's recruitment portals in December 2021.
3. Confirm the following as the agreed climate change priorities for the GVROC Alliance:
  - a. Mitigating drought impacts and improving water security
  - b. Sustainably managing the increased risk of bushfire threats
  - c. Improving uptake of renewable energy and energy efficiency solutions
  - d. Managing waste sustainably at a regional scale.

4. Endorse the following projects to be further progressed and presented back to the GVROC at its February 2022 meeting for consideration for submission as funding applications:
  - a. Undertaken a research project to determine each GVROC LGAs current Carbon Footprint
  - b. Developing a Feasibility Study that could be used for seeking funding under the Microgrid Pilots Program to undertake a pilot trial in the Shire of Ngaanyatjaraku to supplement the diesel power generation network in Warburton with solar/battery backup.
  - c. Undertake a feasibility planning study investigating EV Charging Stations being installed across the region.
  - d. Investigate the feasibility of the development of the hydrogen hub being planned for the Eucla and how it could assist in water security – in turn also assisting with bushfire mitigation and providing alternative renewable energy source for the region.
5. Note the upcoming funding opportunities for projects and request that the GVROC Executive Officer work with the GVROC CEOs and RCA Coordinator once appointed to further research projects and funding opportunities and look to developing project proposals and grant applications for endorsement by the GVROC.

**RESOLUTION:**

**Moved: Cr Tracey Rathbone, Shire of Coolgardie**  
**Seconded: Cr Timothy Carmody, Shire of Wiluna**

**Carried**

### 11.3 GVROC Drought Relief Committee update

**Reporting Officers:** Peter Fitchat – CEO Shire of Dundas  
Andrew Mann, GVROC Executive Officer

**Disclosure of Interest:** Nil

**Date:** November 2021

**Attachments:** [Future Drought Fund annual report](#)

**Background:**

On 15 November 2019 at the GVROC meeting a motion was adopted to establish a Drought Relief Committee subject to terms of reference being established and endorsed out of session by the GVROC.

On 31 January 2020 at the GVROC meeting a term of reference for the Committee was endorsed and representatives of the Committee were appointed. Members included GVROC Delegates from the Shires of Coolgardie, Dundas and Wiluna as well as the CEOs for the Shires of Dundas and Wiluna.

Peter Fitchat has taken on the role of organising the Committee is keeping note of any drought focussed information coming from the Federal or State Governments to look at opportunities that are relevant for the Committee and the GVROC to consider.

**Officer Comment:**

Given the GVROC has now obtained funding under the Regional Climate Alliance Program and one of the focus areas for the Regional Climate Alliance Coordinator is drought, it is proposed that the Drought Relief Committee and its role will now be absorbed into the Regional Climate Alliance activities.

Also for noting is that the Department of Agriculture, Water and the Environment (DAWE), who has responsibility in managing the Australian Government's Future Drought Fund, has just released its first [Future Drought Fund annual report](#) (click on the link to view).

The Future Drought Fund supports initiatives that boost the drought resilience of Australian farmers and communities, so they're better prepared to respond to the impacts of drought. This will help make agriculture more productive and profitable and enhance the wellbeing of our farming communities and the sustainability of our farming sector on which we all depend.

In the first annual report you'll find out all about the Fund and the achievements to date.

If after reading the report, you have thoughts or suggestions on the work of the Fund and where improvements could be made, the Department is seeking feedback. The Department would like to know how they can most effectively meet the needs of Australia's farmers and regional communities in preparing for future drought.

Feedback can be provided at the following link- <https://haveyoursay.awe.gov.au/future-drought-fund> where submissions can be lodged. Submissions close **15 December 2021**.

The DAWE also held a Future Drought Fund online forum on Tuesday 9 November 2021, at which Peter Fitchat participated. Issues raised at the Forum by Peter included the following:

- Shire of Dundas has been lobbying and even tried to be the drought hub for our region but with no success or real buy-in from State or Federal Government [Agenda Annual General Meeting 2006 \(walgga.asn.au\)](#) item 3.1.
- Now new threats have surfaced regarding Climate Change and its impact on cattle producers in the region.
- The region and Pastoral Station operators need assistance to implement something similar to what Queensland has in place [Drought Declarations | LongPaddock | Queensland Government](#).
- Power Generation and Water Security in our Pastoral areas is important.
- The Future Drought Fund application process is exceptionally competitive and challenging for small Local Governments to be effective; small LGAs need assistance for funding to be made more accessible.

- The region would like access to funding similar to Northern Australia Beef Road Funding [Extra funding for Northern Australia Beef Roads in QLD - Senator Matt Canavan](#), and not have the inequality of developing the North which is taking preference over developing the South of Australia.
- Further Funding towards Feral Pest assistance in particular with Camels and Dogs [Funding innovation to tackle pest animals and weeds - DAWE](#)
- We don't have anyone advocating for our pastoral leaseholders from State or Federal Government.

Peter will provide an update at the meeting on the discussion held at the Forum.

**Consultation:** GVROC CEOs

**Financial Implications:** TBD

**Strategic Implications:** Improved Liveability, social and community wellbeing plus LGA operations.

**RECOMMENDATION:**

That the GVROC:

1. Endorse the Drought Relief Committee and its role being absorbed into the Regional Climate Alliance activities going forward and future activity being undertaken by the Regional Climate Alliance Coordinator.
2. Note the Department of Agriculture, Water and the Environment's first Future Drought Fund annual report.
3. Request if any GVROC LGAs have feedback or suggestions on the work of the Fund and where improvements could be made, to provide these to the GVROC Executive Officer by no later than 6 December 2021 so a GVROC submission can be compiled and lodged by the due date of 15 December 2021
4. Note the update from Peter Fitchat, CEO Shire of Dundas from the Future Drought Fund online forum held on Tuesday 9 November 2021.

**RESOLUTION:** **Moved: Cr Tracey Rathbone, Shire of Coolgardie**  
**Seconded: Cr Paul Warner, Shire of Menzies**

**Carried**

**11.4 Kalgoorlie - Goldfields-Esperance Skills Summit****Reporting Officers:** Cr Mal Cullen, GVROC Chair**Disclosure of Interest:** Nil**Date:** November 2021**Attachments:** Kalgoorlie – Goldfields - Esperance Skills Summit Background Paper (**Attachment 13**)  
Letter from Sue Ellery MLC, Minister for Education and Training - Kalgoorlie Skills Summit - Themes highlighted and strategies to address skills shortages (**Attachment 13.1**)**Background:**

Due to the current shortage of skilled labour in Western Australia, the State Government held a Skills Summit hosted by the Premier on the 30 July 2021 in Perth to hear from WA's business leaders about new opportunities and innovative ideas to grow Western Australia's skilled workforce in line with industry needs.

As part of this process the State Government also recognised that it is also vital to ensure Western Australia's regions each have the skilled workforces they need – to grow economic opportunity and build communities. Therefore, as part of the State Government's commitment to regional Western Australia, the Premier also announced that a series of Regional Skills Summits will be held around the State in the second half of 2021. The regional summits will provide an important opportunity for regional business leaders to work in partnership with government to progress new and innovative ideas for each region of Western Australia.

The Kalgoorlie - Goldfields-Esperance Skills Summit was held on 25 October 2021 at the Overland Motel Kalgoorlie. The aim of the Kalgoorlie Skills Summit was to provide a forum for industry leaders to identify skill priorities and discuss potential new strategies to address current and emerging skill needs in the Goldfields-Esperance region.

**Officer Comment:**

The Kalgoorlie - Goldfields-Esperance Skills Summit was attended by the GVROC Chair, Cr Mal Cullen and included around 40 regional business and industry leaders and community representatives. The Skills Summit provided an opportunity to discuss innovative solutions to support the growth of a local skilled workforce. Insights from the Skills Summit will form the basis of a local action plan which will be implemented by the Department of Training and Workforce Development over the coming months.

Mal will provide an update on the discussion held at the forum and the outcomes that were achieved. Also attached for noting is the background paper (Attachment 13) that was provided to all those that attended, and the themes highlighted and strategies to address skills shortages coming out of the summit (Attachment 13.1).

**Consultation:** GVROC Chair**Financial Implications:** N/A**Strategic Implications:** Improved LGA operations.**RECOMMENDATION:**

That the GVROC:

1. Note the report from the GVROC Chair on the discussion, identification of skill priorities and potential new strategies from the to address current and emerging skill needs in the Goldfields-Esperance region from the Kalgoorlie - Goldfields-Esperance Skills Summit.
2. Note the Kalgoorlie – Goldfields - Esperance Skills Summit Background Paper provided to participants at the Summit.

**RESOLUTION:** Moved: *Cr Tracey Rathbone, Shire of Coolgardie*  
Seconded: *Cr Paul Warner, Shire of Menzies*

Carried

### 11.5 **Draft GVROC Housing Strategy - Prioritising improved government public and social housing and affordable residential housing for the region**

**Reporting Officers:** Andrew Mann, GVROC Executive Officer

**Disclosure of Interest:** Nil

**Date:** November 2021

**Attachments:** Draft GVROC Housing Strategy (**Attachment 14**)

**Background:**

At the meeting on 30 July 2021 the GVROC resolved to:

**RECOMMENDATION:**

1. Note the GEDC produced 'Goldfields-Esperance Housing & Land Snapshot for the period 1 July – 31 December 2020 as presented.
2. Note that the GVROC Executive Officer will now undertake a gap analysis between the snapshot with the GVROC Discussion Paper presented at its meeting on 26 March 2021, and present this back to the GVROC with a proposed action plan at the next meeting in September 2021.

**RESOLUTION:** Moved: *Cr Laurene Bonza, Shire of Dundas*  
Seconded: *Mr Jim Epis, Shire of Leonora*

Carried

**Officer Comment:**

In regard to the comparison of this data to that of the GVROC LGA view, which was provided in a discussion paper at its GVROC meeting on 26 March 2021, this has now been assessed and a draft housing strategy developed (Attachment 14) for consideration and discussion by the GVROC.

**Consultation:** GVROC CEOs  
GEDC  
Department of Communities

**Financial Implications:** TBD

**Strategic Implications:** Improved Liveability, social and community wellbeing.

**RECOMMENDATION:**

That the GVROC:

1. Note that the draft GVROC Housing Strategy as presented and provide any comments or additional information to the GVROC Executive Officer by mid-January 2022.
2. Endorse the draft strategy and its actions and request that the Executive Officer update with current data and comments/additional information as provided for finalisation and presentation back to the GVROC for final endorsement at the February 2022 GVROC meeting so it can then be shared with the GEDC and Department of Communities to commence the engagement with the State Government to look at implementation outcomes.

**RESOLUTION:** Moved: *Cr Tracey Rathbone, Shire of Coolgardie*  
Seconded: *Cr Ian Mickle, Shire of Esperance*

Carried

## 11.6 Review of the Western Australian Mining Act 1978 and the impact of Mining Camps in regional communities

<b>Reporting Officers:</b>	Peter Fitchat, CEO Shire of Dundas
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	November 2021
<b>Attachments:</b>	Kalgoorlie Miner Article 30 October 2021 - Kalgoorlie Workers Camp Prompts Policy Brainstorm ( <b>Attachment 15</b> )

### **Background:**

The Shire of Dundas brought to the WALGA AGM in 2019 an agenda item that called for:

- WALGA to request the Hon. Bill Johnston, Minister for Mines and Petroleum, to undertake a review of the *Mining Act 1978* with a view to maximising the benefits to local communities and its impact on local communities; and
- the Mining application process to include a mandatory MOU with the Local Government which would be overseen by the Auditor General to ensure fairness to the Community by having the mining company contribute to local infrastructures as a Legacy project.

The WALGA Mining Communities Policy Forum considered this resolution on 4 December 2019 and agreed that there are many aspects of the Mining Act 1978 that require a review and update, including to:

- make the negotiation and compensation process between the mining Industry and other stakeholders more balanced;
- require mining companies to make an ongoing social contribution to the communities they operate in;
- limit the use of FIFO and DIDO to encourage the use of workers from residential communities;
- require compulsory planning approval for onsite accommodation;
- require miners to fund the upgrades/maintenance of local infrastructure use for their operations, such as local roads that were not initially constructed to carry heavy freight;
- require mining companies to pay outstanding rates when they transfer leases or when their lease lapses; and
- make it easier for Local Governments to appropriately categorise and rate mining tenements and mining infrastructure.

It was also acknowledged at the time that the State Government is unlikely to be open to a review of the Mining Act, particularly if it would result in making it more difficult for miners to do business or impact on job creation and economic growth.

At the WALGA AGM in 2021, an agenda item was again put forward requesting a review of the environmental regulations for Mining and in terms of a review of the Mining Act 1978:

1. *To call on Minister Bill Johnston, Minister for Mines and Petroleum; Energy; Corrective Services to instigate a review of the 43-year-old Mining Act to require mining companies to abide by environmental regulations, and to support research and development into sustainable mining practices that would allow mining without detriment to diversification and community sustainability through other industries and development.*
2. *That abandoned mines in regional Western Australia receive a priority action plan with programmes developed to work with rural and remote communities to assist in the rehabilitation of these mines as a job creation programme, with funding allocated for diversification projects for support beyond mine life across Western Australia.*

The outcome from this was a recommendation that the 2021 AGM resolution, together with the 2019 AGM resolution, be referred to the Mining Communities Policy Forum and the WALGA People and Place Policy Team for further advocacy work to be undertaken. The Forum then held its meeting on Monday, 8 November 2021.

**Officer Comment:**

Additional to these WALGA AGM items over the last two years, is the current housing shortages in regional towns in the Goldfields, which is impacting on mining companies' expansion and new plans, resulting in these companies and their contractors looking to build FIFO work camps (refer to recent article in the Kalgoorlie Miner – Attachment 15) as they cannot find suitable and available housing to accommodate a local regional workforce. The issue here being that FIFO operations and temporary work camps do not bring any benefits to the local regional communities and provide no legacy for the local communities once the mining companies close operations and move out of town.

As a Local Government the Shire of Dundas has felt and seen the impact on the use of FIFO and DIDO operations and resultant mine closures and how this can devastate a small community. It can have significant flow on effects from lack of local residents as volunteers to support fighting bush fires in the Shire's 95,000 square kilometres of currently unmanaged, UCL land, to lack of volunteers to support St Johns Ambulance services, to reducing the capacity of the local school through a steady decline in numbers. Businesses have closed, as have Government Departments as the population declines.

While the Shire of Dundas is not advocating a total elimination of FIFO and DIDO, as this would be an unrealistic approach it is seeking the GVROC, WALGA and the Minister's support as a matter of urgency to make our small communities sustainable into the future. If the only option is to develop a work camp, their needs to also be a regional policy position that allows Local Councils to have a say in the style of the work camp development, to see if post its mining operations it can leave a legacy and be re-purposed to other uses in the local community. For example, work camps could be constructed in a style that could provide other primary possible uses such as:

- a senior's residential village
- workers accommodation for essential service workers or even local government officers required in the towns but unable to be housed to current housing shortages
- social housing
- transient Aboriginal short stay accommodation
- tourist eco-village accommodation
- a pandemic/refugee camp.

The Shire would like the GVROC's support to define a position and policy/strategy for the region on FIFO and DIDO impacts on the region and the legacy that is left from mining operations on the towns in the region post mining closures. It should also firm a position on mine work camps and how local governments can better be engaged through their establishment to look at their development being something that can benefit the local community during their use and post their mining operational use.

As part of that process it is suggested that consideration be given to the [Strong and Sustainable Resource Communities Act 2017 \(legislation.qld.gov.au\)](https://www.legislation.qld.gov.au/view/whole/pdf/inforce/current/act-2017-028) that is in place in Queensland, which does not cancel FIFO or DIDO but uses MOU's/Agreements between Local Governments with mining companies to contribute extra to communities that they operate.

The Shire also would like the GVROC's support in again approaching the Minister to review the Mining Act to include:

- FIFO and DIDO to be limited as much is practicable, similar to the Stronger Resource Communities Act in Qld (<https://www.legislation.qld.gov.au/view/whole/pdf/inforce/current/act-2017-028>);
- That an MOU with Local Councils is addressed as a compulsory part of the mining application process under the Act, including approvals for any work camps to be established to ensure that the style of accommodation being constructed can leave a legacy for future uses; and
- That this MOU forms part of the Audit process of the relevant Local Government.

**Consultation:** GVROC Chair and Executive Officer  
CEO, Shire of Coolgardie

**Financial Implications:** TBC

**Strategic Implications:** Improved Liveability, social and community wellbeing.



**RECOMMENDATION:**

That the GVROC:

1. support development of a policy/strategy for the region on FIFO and DIDO impacts on the region and the legacy that is left from mining operations on the towns in the region post mining closures.

**RESOLUTION:**

**Moved: Cr Laurene Bonza, Shire of Dundas**

**Seconded: Cr Tracey Rathbone, Shire of Coolgardie**

**Carried**

## **12. LATE ITEMS as notified, introduced by decision of the Meeting**

Nil.

## **13. FUTURE GVROC COUNCIL MEETINGS/FUNCTIONS**

### **Next Meetings**

With the continuing and evolving situation of the COVID-19 “Corona Virus” scheduling of future meetings as in person is a watching brief. This will be reviewed at each meeting by GVROC, and decisions made on whether the meetings are held as in person meetings or conducted through Zoom video conferencing.

In noting the above, the following suggested dates in 2022 have been set for the remaining GVROC meetings.

- 4 February 2022 (Esperance hosted by Shire of Esperance)
- 1 April 2022 (Norseman hosted by Shire of Dundas)
- 27 May 2022 (Kalgoorlie hosted by the City of Kalgoorlie Boulder)
- 29 July 2022 (TBC)
- September 2022 (TBC Perth to coincide with LGA Week and WALGA AGM))
- 18 November 2022 (TBC)

The following are the WALGA State Council meeting dates in 2022 with suggested GVROC Zoom video conference meeting dates prior to these to inform the GVROC’s representatives attending the meetings with relevant input for State Council Agenda Items:

- 2 March 2022 WALGA State Council Meeting - GVROC meeting on **18 February 2022**
- 4 May 2022 WALGA State Council Meeting - GVROC meeting on **22 April 2022**
- 6 July 2022 WALGA State Council Meeting - GVROC meeting on **24 June 2022**
- 8-9 September 2022 WALGA State Council Meeting - GVROC meeting on **26 August 2022**
- 7 December 2022 WALGA State Council Meeting - GVROC meeting on **25 November 2022**

## **14. CLOSURE OF MEETING**

There being no further business the Chair declared the meeting closed at 2:00pm.



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**GVROC Council Meeting – Action Arising**  
 From the GVROC meeting on Friday 26th November 2021

Item	Action	Responsibility	Due Date
4.1	<b>Banned Drinkers Register (BDR)</b> Ali Kent MLA, Member for Kalgoorlie advised that she would follow-up on the locations for roll out of the BDR in the Goldfields being launched on 16 December 2021 and provide back through the GVROC Executive Officer.	Ali Kent MLA	<b>December 2021</b>
10.1	<b>Goldfields Records Storage Facility</b> 1. The CEOs for the City of Kalgoorlie Boulder, Shire of Coolgardie and Shire of Leonora to resume negotiations for the purchase of the facility and produce a report to be provided back to the GVROC at its next meeting to be held on 4 February 2022 for endorsement. Post this GVROC endorsement, each of the purchasing local governments are to get the decision to purchase ratified at their next available Council meeting to endorse the purchase of the facility so the sale can then be finalised. 2. requests that in parallel to Recommendation 2 that Item 3 from the GVROC Special Meeting resolution of 26 June 2020 be acted upon including all invoices outstanding for FYE 2020/2021. <i>Item 3 Note invoices need to be raised to the City of Kalgoorlie-Boulder, Shires of Coolgardie, Dundas, Leonora and Menzies for 12 months to cover the 2019/20 operational costs of the facility.</i>	David Trevaskis James Trail Jim Epis          James Trail	<b>4 February 2022</b>
11.2	<b>GVROC Regional Climate Alliance (RCA) Program</b> 1. GVROC Executive Officer to take the next actions: a. seek quotation from consultants to undertake role. b. Readvertise GVROC RCA Coordinator position without nominating a specific base location through each of the GVROC LGA's recruitment portals in December 2021. 2. All to note the upcoming funding opportunities for RCA projects and the GVROC Executive Officer to work with the GVROC CEOs and RCA Coordinator once appointed to further research projects and funding opportunities and look to developing project proposals and grant applications for endorsement by the GVROC. 3. The following projects to be further progressed and presented back to the GVROC at its February 2022 meeting for consideration for submission as funding applications: a. Undertaken a research project to determine each GVROC LGAs current Carbon Footprint b. Developing a Feasibility Study that could be used for seeking funding under the Microgrid Pilots Program to undertake a pilot trial in the Shire of Ngaanyatjarraku to supplement the diesel power generation network in Warburton with solar/battery backup.	Andrew Mann  All CEOs  All  All	<b>December 2021</b>  <b>December 2021</b>  <b>February 2022</b>  <b>February 2022</b>

Item	Action	Responsibility	Due Date
	<ul style="list-style-type: none"> <li>c. Undertake a feasibility planning study investigating EV Charging Stations being installed across the region.</li> <li>d. Investigate the feasibility of the development of the hydrogen hub being planned for the Eucla and how it could assist in water security – in turn also assisting with bushfire mitigation and providing alternative renewable energy source for the region.</li> </ul>		
11.5	<b>Draft GVROC Housing Strategy</b> <ol style="list-style-type: none"> <li>All to provide any comments or additional information to the GVROC Executive Officer by mid-January 2022 to update the draft strategy.</li> <li>GVROC Executive Officer to update with current data and comments/additional information as provided for finalisation and presentation back to the GVROC for final endorsement at the February 2022 GVROC meeting so it can then be shared with the Minister for Housing and Department of Communities to commence the engagement with the State Government to look at implementation outcomes.</li> </ol>	All	15 January 2022  4 February 2022
11.6	<b>Review of the <i>Western Australian Mining Act 1978</i> and the impact of Mining Camps in regional communities</b> GVROC Executive Officer to invite the Minister for Mines and Director General for the Department of Mines, Industry Regulation and Safety to the next GVROC meeting to be held in Kalgoorlie in 2022.	Andrew Mann	27 May 2022
	<b>GVROC Priorities for Federal Election</b> GVROC Executive Officer to work with CEOs to compile list for consideration at the next GVROC meeting, noting that the GVROC submission to Infrastructure WA – State Infrastructure Strategy provides the starting point.	Andrew Mann  All CEOs	4 February 2022

## 13 INFORMATION REPORTS

### OFFICER RECOMMENDATION:

That Council receives the information reports en bloc.

### COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>13.1</b>	<b>Actions Performed under delegation for November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM516</b>
<b>DATE OF REPORT</b>	<b>29 November 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### SUMMARY:

To report to the Council actions performed under delegated authority for the month of November 2021.

### COMMENT:

To increase transparency this report has been prepared for the Council to identify all actions performed under delegated authority for:

- Bushfire
- Common Seal
- Planning Approvals
- Building Permits
- Health Approvals

- Ranger Related Issues
- Mining / Exploration / Miscellaneous Applications

### **Bushfire**

The following decisions were undertaken by the Shire of Menzies pursuant to the Bushfire matters for the month.

<b>Date of decision</b>	<b>Decision ref:</b>	<b>Decision details</b>	<b>Applicant</b>	<b>Other affected person(s)</b>

### **Common Seal**

The following decisions were undertaken by the Shire of Menzies resulting in the use of the Common Seal for the month.

<b>Date of decision</b>	<b>Decision ref:</b>	<b>Decision details</b>	<b>Applicant</b>	<b>Other affected person(s)</b>
25/11/21	CM-108	Repeal Local Law 2021	Internal	
25/11/21	CM-109	Meeting Procedures Local Law 2021	Internal	
25/11/21	CM-110	Cemeteries Local Law 2021	Internal	
25/11/21	CM-111	Dogs Local Law 2021	Internal	
29/04/21	2162	Lease 53 Shenton Street	Donna Cavazzi	

### **Planning Approvals**

The following decisions were undertaken by the Shire of Menzies pursuant to the Planning applications for the month.

<b>Date of decision</b>	<b>Decision ref:</b>	<b>Decision details</b>	<b>Applicant</b>	<b>Other affected person(s)</b>

### **Health Approvals**

The following decisions were undertaken by the Shire of Menzies pursuant to Health approvals for the month.

<b>Date of decision</b>	<b>Decision ref:</b>	<b>Decision details</b>	<b>Applicant</b>	<b>Other affected person(s)</b>

### **Building Permits (including Septic Tank approvals)**

The following decisions were undertaken by the Shire of Menzies pursuant to Building Permits (including Septic Tank approvals) for the month.

<b>Date of decision</b>	<b>Decision ref:</b>	<b>Decision details</b>	<b>Applicant</b>	<b>Other affected person(s)</b>

### **Ranger Related Dog Issues**

The following decisions were undertaken by the Shire of Menzies pursuant to Ranger related dog issues for the month.

<b><i>Date of decision</i></b>	<b><i>Decision ref:</i></b>	<b><i>Decision details</i></b>	<b><i>Applicant</i></b>	<b><i>Other affected person(s)</i></b>

### **Applications**

The following Mining/Prospecting/Exploration/Miscellaneous Applications were received for the month of November 2021.

<b>Applicant Name</b>	<b>Application Type</b>	<b>Application Details</b>

<b>13.2</b>	<b>EHO report for November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM518</b>
<b>DATE OF REPORT</b>	<b>07 December 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### **SUMMARY:**

To advise the council of the activities of the Environmental Health Officer / Building Surveyor for the month of November 2021.

### **BACKGROUND:**

The Environmental Health Officer / Building Surveyor undertakes inspections in the Shire of Menzies in relation to legislative requirements as set out in the *Public Health Act 2016*, *Building Act 2011* and associated regulations.

### **COMMENT:**

The following is a report of the monthly activities extracted from the report to the Chief Executive Officer from David Hadden, Environmental Health Officer / Building Surveyor.

### **Building**

Prepared another building permit for the extended kitchen facility at Edjudina Station village camp while waiting for further plans to be submitted. The construction value is \$400,000.00. Northern Star Resources is proposing to double the current accommodation capacity at Edjudina Camp in the new year which will involve a further building application and wastewater treatment plant upgrade.

Dealt with another enquiry regarding building controls on one of the unserviced lots in town. Forwarded copies of Council's Planning Policies regarding these lots to the enquirer and have not heard anything more.

Dealt with many various enquiries relating to building services.



## Health

The Police Commissioner (State Emergency Management Coordinator) is currently working on further Emergency Management Directions requiring Mandatory Vaccinations of certain groups of professions. Local Government at the start of the Pandemic was implored to remain open and service our individual local authorities to maintain rubbish services etc. Those same groups of professions, industries and worker groups can expect that mandatory vaccinations will be required of them in the near future as the issue is currently being debated in Parliament. Local Government workers are already required to be vaccinated if a lockdown is implemented and can expect to be targeted for mandatory vaccinations shortly due to the Government's phased in approach to introducing the Directions in which case it would be wise to start planning for such to ensure they are not caught short when new Directions are implemented.

The shire's refuse site is still noncompliant with licencing conditions and Environmental Protection (Rural Landfill) Regulations 2002 as there is evidence of waste oil and bitumen waste being dumped at the site. Windblown waste is still blowing around the site and outside the fenced area which is required to be collected weekly and buried. Putrescible (household) waste is not being covered in accordance with licence conditions which allows waste to blow away when windy conditions are experienced.

Carried out another inspection of the kitchen at the Menzies Hotel and new Café on Thursday 25th November and noted that the kitchens were being kept clean. The hotel currently has no chef so counter meals are unlikely to be available until new staff are engaged.

Dealt with many various enquiries relating to health services.

<b>13.3</b>	<b>Compliance Calendar Update (November 2021)</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM520</b>
<b>DATE OF REPORT</b>	<b>15 November 2021</b>
<b>AUTHOR</b>	<b>Executive Officer, Eve Reitmajer</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. 2021 Compliance Calendar November [13.3.1 - 1 page]

### **SUMMARY:**

The Compliance Calendar has been created to track and centralise important dates and deadlines associated with the *Local Government Act 1995* and various other legislation and reporting obligations the Shire is required to undertake.

### **BACKGROUND:**

The Shire is committed to maintaining its governance and compliance obligations under its 'Leadership Strategy: Responsible management and good governance, leading an empowered community'.

To assist the Shire in meeting its obligations the Compliance Calendar, a dynamic document, has been introduced for reporting to Council on a monthly basis.

Senior staff update the Compliance Calendar which outlines the status and progress of tasks, providing Council with a clear and concise snapshot of the Shire's current position on its obligatory regulatory requirements.

### **COMMENT:**

All items on the Compliance Calendar for November 2021 have been met, except for the following item:

<b>TASK</b>	<b>REASON FOR EXCEPTION</b>
<b>NOVEMBER</b>	
Annual review of the Heritage Strategy	Annual review has been underway since the beginning of the year. Awaiting information from consultant.

Outstanding items from September and October are updated below:

<b>TASK</b>	<b>REASON FOR EXCEPTION</b>
<b>SEPTEMBER</b>	
Send out renewal notices for dog registration	Complete
<b>OCTOBER</b>	
Primary return for new Elected Members to be completed within 3 months of Election/Commencement date	Complete

Shire of Menzies - Compliance Calendar										
Month	Document Type	Meeting Date	Commencement of Activity	Completion of Activity	Activity Issue Date	Compliance Frequency (Timing)	Description of Activity	Legislation	Officer	Completed
November	Briefing	2nd last Thursday in Month	1st week of month	Fri prior to the meeting	Fri prior to the meeting	Monthly	Commence Briefing Agenda Agenda to be issued on the Friday prior to the Briefing Session		CEO/EA	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	Commence Agenda - Council requires the Agenda to be issued to Councillors WEDNESDAY the week before the OCM	LG Act 1995 (issue to Cr. within 72 hrs)	CEO/EA	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	11.1 Presidents Report		President	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.1.1 Prepare a statement of Financial Activity reporting on the previous months Revenue and Expenditure as set out in the annual budget under FM/.Reg 22(1)(d)	LG Act 6.4 FM Reg 34	CFO	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.1.2 Prepare a remittance Report statement - Payments made to creditors during the previous month		CFO	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.1.3 Prepare an investment Report for the previous month		CFO	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.2.1 Works Report for the previous month		MWS	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.3.1 Health and Building Report for the previous month		EHO	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.4.1 Prepare Community Development Report for the previous month		Youth & CRC Officer	✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Monthly	12.5.1 Prepare actions performed under Delegations for the previous to current month (i.e. October - November 2020)		CEO	✓
	Returns					Ongoing	Primary return for Elected Members within 3 months of Election	LG Act 5.75	GOV	✓
	Review					Annual	Heritage Strategy		CEO	In progress
	Review					Quarterly	Meeting attendance register, check members attendance to ensure compliance or leave of absence has been granted	LG Act 2.25	GOV	✓
	Remittance					end month	Building - BSL (paid 15th of each month) & BCITF (paid on invoice)		Accounts	✓

<b>13.4</b>	<b>Works report for November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM550</b>
<b>DATE OF REPORT</b>	<b>15 December 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Manager Works, Garth Marland</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### **SUMMARY:**

This report provides a summary of works conducted by the Shire of Menzies.

### **BACKGROUND:**

The Shire's works crew conducts and supervises a range of works. This report provides visibility in regard to the works program and issues arising through the works section.

### **COMMENT:**

#### **Maintenance Grading**

Maintenance Grading was confined to Evanston Menzies Road and smaller roads leading off that one. In several areas clearing of the verge was required due to vegetation encroaching onto the roads.

Private contractors east of the highway worked down towards Kookynie and completed grading of Malcom's Road.

#### **Construction Works**

Work progressed well on Menzies North West Road. Once floodways are completed and stabilised this road will be ready for seal in early December.

Work on Evanston Menzies Road was restricted to the delivery of basecourse material and work will not progress further until after sealing of North West Road.

Work has continued on Tjuntjuntjara Access Road and this work should soon be completed. Delays occurred due to the recent heavy rains.

#### **Airstrips**

We have still to catch up with weed growth on both Menzies and Kookynie Airstrips. Both strips are inspected on a regular basis. Cattle tracks are forming across Kookynie Airstrip in several locations, with one being more defined than the others.

Windscreens appear to be in satisfactory condition.

### **Works Health and Safety**

Staff have been instructed on different aspects of the new WHS Laws. This is an ongoing education process including new instructions and reinforcing of older ones.

The workplace continues to improve as far as safety is concerned. Testing and tagging of electrical cords has been completed, fire extinguishers past their expiry date have been replaced, shelving and cupboards have been installed and an ongoing exercise to store items correctly is occurring.

Workers have received instructions on digital recording of incidents and plant and vehicle pre-starts.

### **Depot**

Further to the above, the depot is being continually improved as far as tidiness is concerned. Old items which have no further use are being disposed of.

Our new depot office is proceeding well, and the units should be ready for inspection in Perth by the end of December.

Some modification to existing depot buildings will also be required under our maintenance program.

### **Tourist Sites and Truck Bay**

Normal maintenance works and garbage collection have been carried out at all sites. No major problems have occurred. Tourist numbers have fallen greatly, though some people are still visiting. Any complaints such as blocked toilets, damaged items or full toilets and dump points have been quickly acted upon and no repeated complaints have been received.

### **Other Works**

Staff have been heavily involved in general works around town such as mowing, line trimming and rubbish clean up and collection. This has included work on Council owned properties which are used as short-term rental properties.

The local school has been assisted with several small matters such as moving heavy items.

All outside staff have worked well and are continually being educated in new items.

<b>13.5</b>	<b>WHS update for November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM551</b>
<b>DATE OF REPORT</b>	<b>15 December 2021</b>
<b>AUTHOR</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Brian Joiner</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### **SUMMARY:**

To report to Council on the WHS actions undertaken to improve safety and reduce organisational risk during the month of November 2021.

### **BACKGROUND:**

WHS Committee meetings are now being held quarterly to align with reporting to the Audit and Risk Committee.

### **COMMENT:**

To ensure that Council has appropriate oversight of safety management activities this information report is produced with key activities undertaken.

- An order for wall mounted First Aid Kits and Eye Wash bottles has been placed for Mechanics Shed, CRC and Water Park.
- Additional 1kg DCP (Dry Chemical Powder) Fire Extinguishers have been ordered for 3 light vehicles.
- The Shire Depot Yard has continued with minor clean ups/housekeeping.
- Still finding unlabelled containers of chemicals – these have been subsequently labelled with the material name and some SDS warning.
- Several Spill Kits have been ordered and received. These have been placed in all Chemical Storage locations as well as the bulk fuel and Mechanics Shed.
- Continuing with housekeeping and educating Shire employees in this regard and WHS in general.
- Core Business consultants were on site for a final wrap up regarding the WHS situation for the Shire of Menzies. A final report was issued.
- Completed a monthly Depot and Caravan Park workplace inspection. No significant issues were identified.
- Property Condition Report (PCR) was completed on 29A Shenton Street.
- Continuing with First Aid kit and Fire Extinguishers / Blanket periodic inspections.

<b>13.6</b>	<b>Community Services Report for November 2021</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM552</b>
<b>DATE OF REPORT</b>	<b>15 December 2021</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Antonio Giometti</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Nil</b>

### **SUMMARY:**

The purpose of this report is to advise Council of Community Service Activities for the month of November 2021.

### **BACKGROUND:**

The Lady Shenton Building accommodates the Community Resource Centre, Menzies Visitor Centre and the Menzies Caravan Park management.

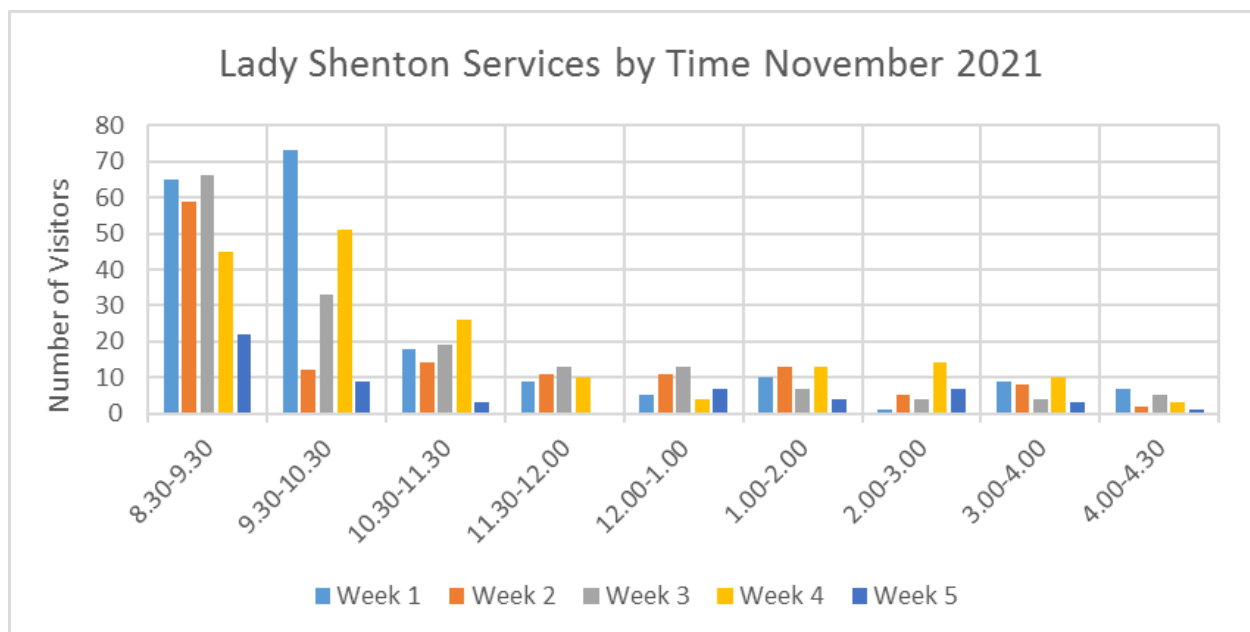
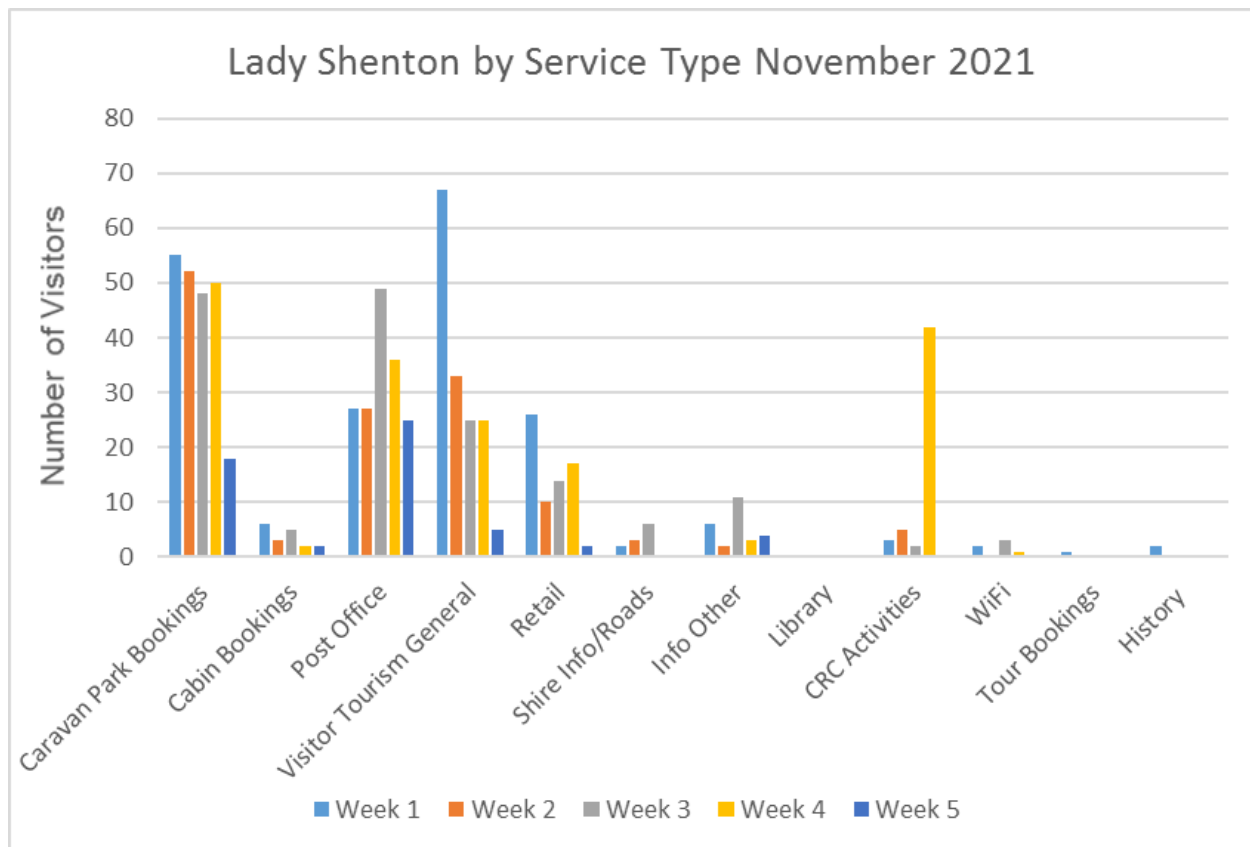
The Youth Centre Ngalipaku Building forms a key part of the Menzies Youth and Community Precinct and operates as a space to host youth and community events.

### **COMMENT:**

#### **Lady Shenton**

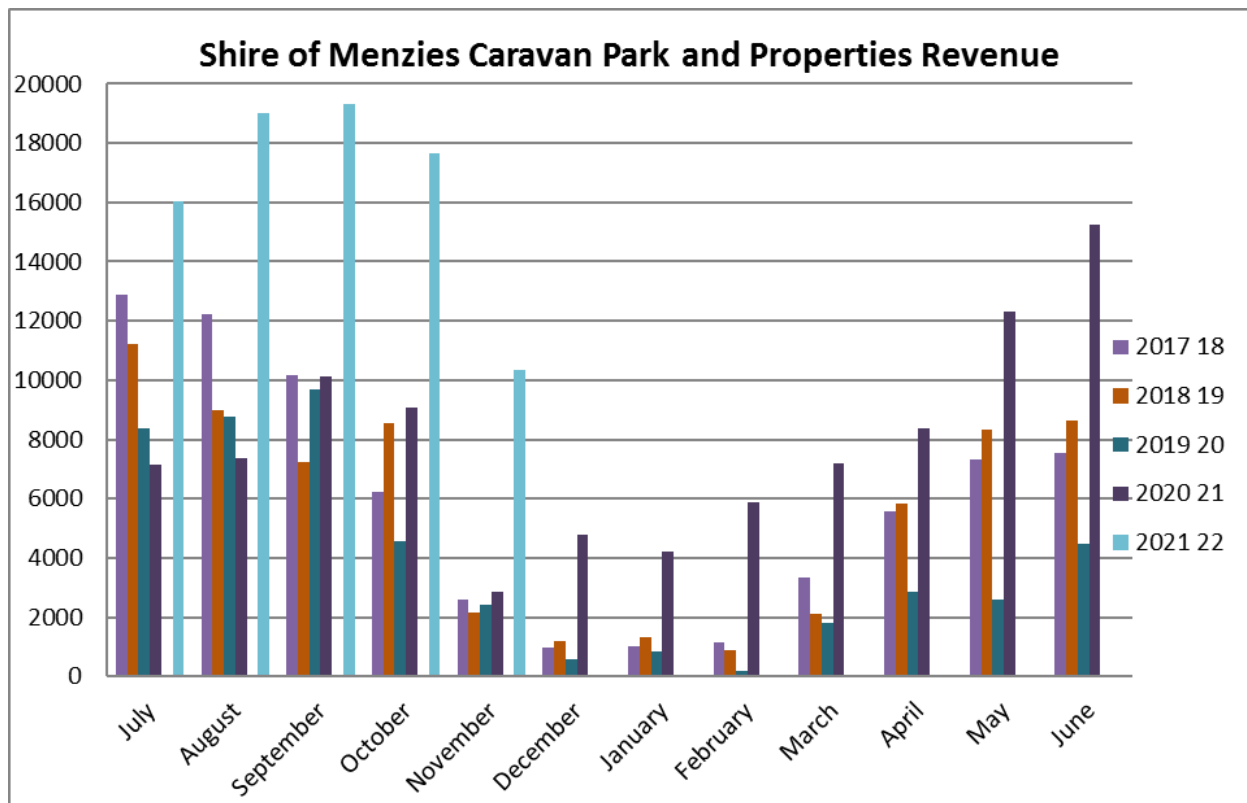
The Lady Shenton received 728 visitors in November 2021.





## Caravan Park

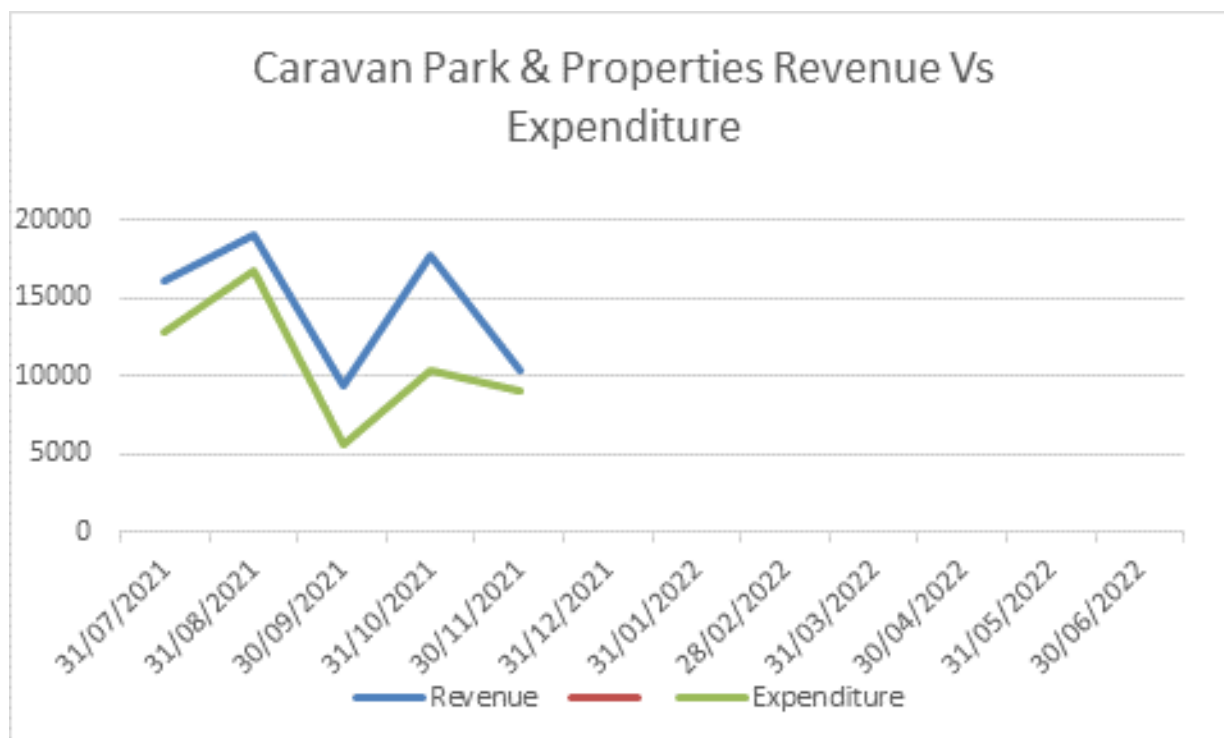
There were 223 caravan park bookings and revenue fell by 45.1 per cent to \$8,093.00 in November 2021.



Annual takings for the Shire of Menzies Properties Year 2020-21:

	Cabin A	Cabin B	12A Walsh	29A Shenton	Accounts	Caravan Park	Total (Monthly)	Consultants
Jul-21	\$3,938.00	\$5,148.00		\$396.00		\$11,884.00	<b>\$21,366.00</b>	\$1,012.00
Aug-21	\$1,342.00	\$3,872.00		\$195.00		\$12,150.00	<b>\$17,559.00</b>	\$405.00
Sep-21	\$143.00	\$1,056.00		\$1,553.00	\$2,618.00	\$14,162.00	<b>\$19,532.00</b>	\$530.00
Oct-21	\$2,354.00	\$1,650.00	\$405.00	\$650.00	\$3,668.00	\$14,736.00	<b>\$23,463.00</b>	\$405.00
Nov-21	\$1,166.00	\$635.00	\$265.00	\$810.00	\$3,665.00	\$8,093.00	<b>\$14,634.00</b>	\$1,136.00
Dec-21								
Jan-22								
Feb-22								
Mar-22								
Apr-22								
May-22								
Jun-22								
YTD Total	<b>\$8,943.00</b>	<b>\$12,361.00</b>	<b>\$670.00</b>	<b>\$3,604.00</b>	<b>\$9,951.00</b>	<b>\$61,025.00</b>	<b>\$96,554.00</b>	<b>\$3,488.00</b>

This month's report includes additional information regarding caravan park expenditure and revenue:



To note the Caravan Park includes the following:

- 26 powered sites
- 6 unpowered sites
- A Block – 3 male, 3 female & 1 disabled toilet/shower
- B Block – 3 male, 3 female & 1 disabled toilet/shower
- 2 washing machine & dryers

### Youth Centre and General Community Services

After school youth engagement activities commenced on 10 November 2021, and attendance has been as low as 3 to as high as 11 youths. Activities such as making a Christmas card, bracelets, lantern and stress balls has been undertaken.

**14 ELECTED MEMBER MOTION OF WHICH PREVIOUS  
NOTICE HAS BEEN GIVEN**

**15 NEW BUSINESS OF AN URGENT NATURE INTRODUCED  
BY DECISION OF THE MEETING**

**16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS**

**17 NEXT MEETING**

The next meeting is to be held on 27 January 2022 at the Shire Offices in Menzies commencing at 1.00pm.

**18 CLOSURE OF MEETING**