



SHIRE OF MENZIES

Agenda

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

30 SEPTEMBER 2021

Commencing at 1.00 pm

At Tjuntjuntjara

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

Council Meeting Date	Attended in Person	Electronic Attendance	Leave of Absence	Apologies	Absent
25 February 2021	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader	Cr J Lee (MAC Office)	Cr V Ashwin	Cr S Baird	
25 March 2021	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader Cr S Baird	Cr I Baird Cr J Lee	Cr V Ashwin		
29 April 2021	Cr G Dwyer Cr J Dwyer Cr K Mader	Cr I Baird (PT) Cr J Lee (MAC)		Cr S Baird	
27 May 2021	Cr G Dwyer Cr K Mader Cr I Baird Cr S Baird	Cr J Dwyer (Kambalda East)		Cr J Lee	
24 June 2021	Cr G Dwyer Cr J Dwyer Cr K Mader Cr I Baird Cr S Baird	Cr J Lee (MAC)			
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)			Cr J Lee	

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1 DECLARATION OF OPENING

The President declared the meeting open at _____.

2 ANNOUNCEMENT OF VISITORS

3 RECORD OF ATTENDANCE

Councillors: Cr G Dwyer, Shire President
 Cr I Baird, Deputy Shire President
 Cr J Dwyer
 Cr J Lee
 Cr K Mader
 Cr S Baird

Staff: Mr B Joiner, Chief Executive Officer
 Mr Ga Marland, Works Manager

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

5 PUBLIC QUESTION TIME

6 APPLICATION BY MEMBERS

7 DECLARATIONS OF INTEREST

The CEO declares an impartiality interest in item 12.2.2 as the item provides a benefit to him.

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 26 August 2021.

(Provided under Separate Cover)

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 26 August 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 August 2021 be received.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
--------------	--	-----------------	--

Carried	
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12 REPORTS OF OFFICERS

12.1 Finance Reports

12.1.1	Finance Report - August 2021
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM471
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none">1. Monthly Financial Reports August 2021 V 2 [12.1.1.1 - 20 pages]2. FIS - Financial Information Schedule August 2021 - V 2 [12.1.1.2 - 16 pages]

SUMMARY:

Statutory Financial Reports are submitted to Council as a record of financial activity for the year to 31 August 2021.

BACKGROUND:

The Financial Management *Regulation 34* 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, 34

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 Receive the Statement of Financial Activity for the period ending 31 August 2021 as attached and note any material differences.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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SHIRE OF MENZIES

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 August 2021**

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

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**Shire of Menzies
Information Summary
For the Period Ended 31 August 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 31 August 2021 of \$7,259,697.

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	30%	\$ 1,646,099	\$ 193,598	\$ 500,187
Non-operating Grants, Subsidies and Contributions	5%	\$ 3,485,806	\$ 290,483	\$ 190,000
	13%	\$ 5,131,905	\$ 484,081	\$ 690,187
Rates Levied	100%	\$ 3,556,470	\$ 3,552,558	\$ 3,552,558
Materials & Contracts	19%	(\$1,492,882)	(\$248,542)	(\$288,720)
Capital Projects				
Infrastructure Assets - Roads	0%	(\$50,000)	(\$8,330)	\$0
Infrastructure Assets - Other	0%	(\$226,078)	(\$37,676)	\$0

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	31 Aug 2021
Adjusted Net Current Assets	148%	\$ 4,924,214	\$ 7,286,018
Cash and Equivalent - Unrestricted	270%	\$ 1,603,421	\$ 4,326,307
Cash and Equivalent - Restricted	104%	\$ 11,866,216	\$ 12,303,244
Receivables - Rates	95%	\$ 3,471,751	\$ 3,293,137
Receivables - Other	-2341%	\$ 5,958	-\$ 139,471
Payables	115%	\$ 182,356	\$ 209,167

% 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.

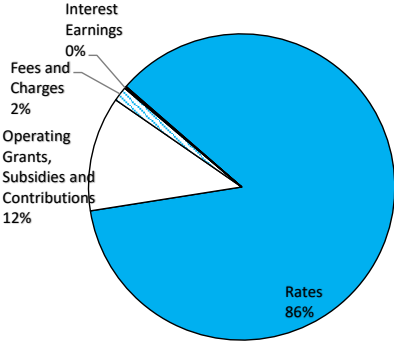
Preparation

Prepared by: Antonio Giometti

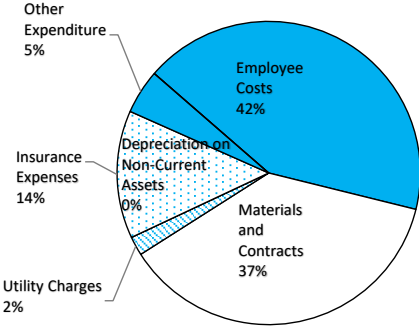
Date Prepared: 22 Sep 2021

**Shire of Menzies
Information Summary
For the Period Ended 31 August 2021**

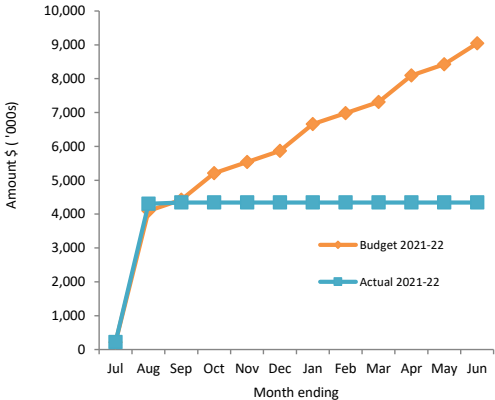
Operating Revenue



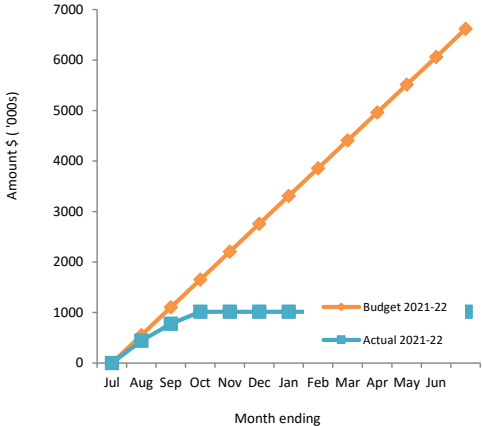
Operating Expenditure



Budget Operating Revenues -v- Actual (Refer Note 2)



Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 August 2021

	Note	Amended Annual Budget	YTD Amended Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 3,418,114	\$ 3,418,114	\$ 3,883,756	\$ 465,642	14%	
Revenue from operating activities							
Governance		0	0	0	0		
General Purpose Funding - Rates	9	3,556,470	3,552,558	3,552,558	0	0%	
General Purpose Funding - Other		1,498,385	19,894	308,277	288,383	1450%	▲
Law, Order and Public Safety		14,650	2,438	361	(2,077)	(85%)	
Health		300	50	0	(50)	(100%)	
Education and Welfare		0	0	0	0		
Housing		37,880	6,312	3,939	(2,373)	(38%)	
Community Amenities		25,885	4,312	9,545	5,233	121%	
Recreation and Culture		700	112	145	33	30%	
Transport		182,613	179,516	190,034	10,518	6%	
Economic Services		212,150	35,348	55,848	20,500	58%	
Other Property and Services		28,435	4,736	(4,264)	(9,000)	(190%)	
		5,557,468	3,805,276	4,116,444	311,168	8%	
Expenditure from operating activities							
Governance		(1,018,986)	(169,810)	(83,612)	86,198	51%	▲
General Purpose Funding		(412,190)	(68,684)	(6,386)	62,298	91%	▲
Law, Order and Public Safety		(135,188)	(22,512)	(7,119)	15,393	68%	
Health		(42,592)	(7,096)	(2,003)	5,093	72%	
Education and Welfare		0	0	0	0		
Housing		(204,819)	(34,058)	(26,380)	7,678	23%	
Community Amenities		(375,724)	(62,540)	(35,339)	27,201	43%	▲
Recreation and Culture		(854,772)	(142,384)	(32,903)	109,481	77%	▲
Transport		(2,261,383)	(376,488)	(115,728)	260,760	69%	▲
Economic Services		(1,309,610)	(218,158)	(81,724)	136,434	63%	▲
Other Property and Services		(3,069)	(442)	(386,482)	(386,040)	(87339%)	▼
		(6,618,332)	(1,102,172)	(777,675)	324,497	29%	▲
Operating activities excluded from budget							
Add back Depreciation		2,032,027	338,646	0	(338,646)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	2,140	356	0	(356)	(100%)	
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		973,303	3,042,106	3,338,769			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,485,806	290,483	190,000	(100,483)	(35%)	▼
Proceeds from Disposal of Assets	8	25,000	4,166	0	(4,166)	(100%)	
Land and Buildings	13	(5,116,900)	(852,784)	(148,736)	704,048	83%	▲
Plant and Equipment	13	(260,000)	(43,332)	0	43,332	100%	▲
Infrastructure Assets - Roads	13	(5,590,189)	(931,690)	(4,092)	927,598	100%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	(50,000)	(8,330)	0	8,330	100%	
Infrastructure Assets - Parks and Ovals	13	(226,078)	(37,676)	0	37,676	100%	▲
Infrastructure Assets - Airports	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(1,930,000)	(321,652)	0	321,652	100%	▲
Amount attributable to investing activities		(9,662,361)	(1,900,815)	37,172	1,937,987	102%	▲
Financing Activities							
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	5,835,821	972,626	0	(972,626)	(100%)	▼
Transfer from Restricted Cash		0	0	0	0		
Repayment of Debentures	10	(2,363)	0	0	0		
Transfer to Reserves	7	(610,000)	(101,650)	0	101,650	100%	▲
Amount attributable to financing activities		5,223,458	870,976	0	(870,976)	100%	
Closing Funding Surplus(Deficit)	3	(47,486)	5,430,381	7,259,697			

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 31 August 2021

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	
	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	3,418,114	3,418,114	3,883,756	465,642	14%	▲
Revenue from operating activities							
Rates	9	3,556,470	3,552,558	3,552,558	0	0%	
Operating Grants, Subsidies and Contributions	11	1,646,099	193,598	500,187	306,589	158%	▲
Fees and Charges		207,265	34,524	63,396	28,872	84%	▲
Interest Earnings		112,500	18,748	4,742	(14,006)	(75%)	
Other Revenue		35,135	5,848	-4,439	(10,287)	(176%)	
Profit on Disposal of Assets	8	0	0	0	0		
		<u>5,557,469</u>	<u>3,805,276</u>	<u>4,116,444</u>	311,168	8%	
Expenditure from operating activities							
Employee Costs		(2,442,899)	(407,018)	(330,299)	76,719	19%	▲
Materials and Contracts		(1,492,882)	(248,542)	(288,720)	(40,178)	(16%)	▼
Utility Charges		(88,150)	(14,656)	(15,782)	(1,126)	(8%)	
Depreciation on Non-Current Assets		(2,032,027)	(338,646)	0	338,646	100%	▲
Insurance Expenses		(135,382)	(22,514)	(106,072)	(83,558)	(371%)	▼
Other Expenditure		(422,601)	(70,422)	(36,802)	33,620	48%	▲
Loss on Disposal of Assets	8	(2,140)	(356)	0			
		<u>(6,616,080)</u>	<u>(1,102,154)</u>	<u>(777,675)</u>	324,479	29%	▲
Operating activities excluded from budget							
Add back Depreciation		2,032,027	338,646	0	(338,646)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	2,140	356	0	(356)	(100%)	
Adjust Provisions and Accruals		0		0	0		
Amount attributable to operating activities		<u>975,556</u>	<u>3,042,124</u>	<u>3,338,769</u>	<u>296,644</u>		
Investing activities							
Grants, Subsidies and Contributions	11	3,485,806	290,483	190,000	(100,483)	(35%)	▼
Proceeds from Disposal of Assets	8	25,000	4,166	0	(4,166)	(100%)	
Land and Buildings	13	(5,116,900)	(852,784)	(148,736)	704,048	(83%)	
Plant and Equipment	13	(260,000)	(43,332)	0	43,332	(100%)	
Infrastructure Assets - Roads	13	(5,590,189)	(931,690)	(4,092)	927,598	(100%)	
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	(50,000)	(8,330)	0	8,330	(100%)	
Infrastructure Assets - Parks and Ovals	13	(226,078)	(37,676)	0	37,676	(100%)	
Infrastructure Assets - Airports	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(1,930,000)	(321,652)	0	321,652	(100%)	
Amount attributable to investing activities		<u>(9,662,361)</u>	<u>(1,900,815)</u>	<u>37,172</u>	<u>1,937,987</u>	102%	
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Advances to Community Groups		0	0	0	0		
Transfer from Reserves	7	5,835,821	972,626	0	(972,626)	(100%)	▼
Repayment of Debentures	10	(2,363)	0	0	0		
Transfer to Reserves	7	(610,000)	(101,650)	0	101,650	100%	▲
Amount attributable to financing activities		<u>5,223,458</u>	<u>870,976</u>	<u>0</u>	<u>(870,976)</u>	100%	
Closing Funding Surplus (Deficit)	3	<u>(45,233)</u>	<u>5,430,399</u>	<u>7,259,697</u>			

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 31 August 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	148,736	0	852,784	5,116,900	148,736	(704,048)
Plant and Equipment	13	0	0	43,332	260,000	0	(43,332)
Infrastructure Assets - Roads	13	4,092	0	931,690	5,590,189	4,092	(927,598)
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	8,330	50,000	0	(8,330)
Infrastructure Assets - Parks and Ovals	13	0	0	37,676	226,078	0	(37,676)
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	321,652	1,930,000	0	(321,652)
Capital Expenditure Totals		152,828	0	2,195,464	13,173,167	152,828	(2,042,636)
Capital acquisitions funded by:							
Capital Grants and Contributions				290,483	3,485,806	190,000	
Other (Disposals & C/Fwd)				4,166	25,000	0	
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				1,900,815	15,396,246	(37,172)	
Capital Funding Total				2,195,464	13,173,167	152,828	

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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 31 August 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
Operating Revenues			\$	%			
Governance	0	0	0		▲		
General Purpose Funding- Rates	3,552,558	3,552,558	0	0%	▲		
General Purpose Funding- Other	19,894	308,277	288,383	1450%	▲	Permanent	Grant received in advance
Law, Order and Public Safety	2,438	361	(2,077)	(85%)	▲		
Health	50	0	(50)	(100%)	▲		
Education and Welfare	0	0	0		▲		
Housing	6,312	3,939	(2,373)	(38%)	▲		
Community Amenities	4,312	9,545	5,233	121%	▲		
Recreation and Culture	112	145	33	30%	▲		
Transport	179,516	190,034	10,518	6%	▲		
Economic Services	35,348	55,848	20,500	58%	▲		
Other Property and Services	4,736	(4,264)	(9,000)	(190%)	▲		
Operating Expense							
Governance	(169,810)	(83,612)	86,198	51%	▲	Timing	Training Expenses hasn't applied up to 31/8/21
General Purpose Funding	(68,684)	(6,386)	62,298	91%	▲	Timing	Expenses hasn't applied up to 31/8/21
Law, Order and Public Safety	(22,512)	(7,119)	15,393	68%	▲		
Health	(7,096)	(2,003)	5,093	72%	▲		
Education and Welfare	0	0	0		▲		
Housing	(34,058)	(26,380)	7,678	23%	▲		
Community Amenities	(62,540)	(35,339)	27,201	43%	▲	Timing	Expenses hasn't applied up to 31/8/21
Recreation and Culture	(142,384)	(32,903)	109,481	77%	▲	Timing	Expenses hasn't applied up to 31/8/21
Transport	(376,488)	(115,728)	260,760	69%	▲	Timing	Expenses hasn't applied up to 31/8/21
Economic Services	(218,158)	(81,724)	136,434	63%	▲	Timing	Expenses hasn't applied up to 31/8/21

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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
Other Property and Services	(442)	(386,482)	(386,040)	(87339%)	▲
Capital Revenues					
Grants, Subsidies and Contributions	290,483	190,000	(100,483)	(35%)	▲
Proceeds from Disposal of Assets	4,166	0	(4,166)	(100%)	▲
Capital Expenses					
Land and Buildings	(852,784)	(148,736)	704,048	83%	▲
Plant and Equipment	(43,332)	0	43,332	100%	▲
Infrastructure Assets - Roads	(931,690)	(4,092)	927,598	100%	▲
Infrastructure Assets - Drainage	0	0	0		▲
Infrastructure Assets - Bridges	0	0	0		▲
Infrastructure Assets - Footpaths	(8,330)	0	8,330	100%	▲
Infrastructure Assets - Parks and Ovals	(37,676)	0	37,676	100%	▲
Infrastructure Assets - Airports	0	0	0		▲
Infrastructure Assets - Sewerage	0	0	0		▲
Infrastructure Assets - Other	(321,652)	0	321,652	100%	▲
Financing					
Transfer from Reserves	-	-	972,626	(100%)	▲

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30 June 2021	This Time Last Year 31 Aug 2020	Current 31 Aug 2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	3,535,481	1,603,421	4,326,307
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	12,303,244	11,866,216	12,303,244
Receivables - Rates	6	663,136	3,471,751	3,293,137
Receivables - Other	6	(194,707)	5,958	(139,471)
Interest / ATO Receivable/Trust				0
Inventories		15,211	25,439	15,211
		16,322,365	16,972,785	19,798,428
Less: Current Liabilities				
Payables		(135,366)	(182,356)	(209,167)
Provisions Leases		(2,363)	(3,985)	(2,363)
Provisions Leave		(192,238)	(197,106)	(192,238)
		(329,967)	(383,447)	(403,768)
Less: Cash Reserves	7	(12,303,244)	(11,866,216)	(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				
Net Current Funding Position		3,883,756	4,924,214	7,286,018

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 4: Cash and Investments

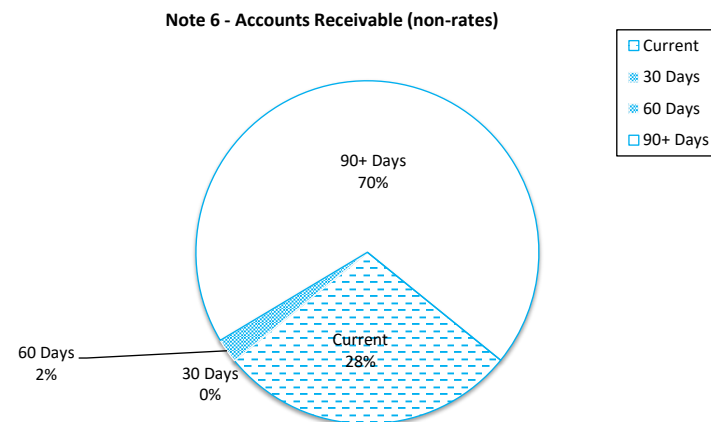
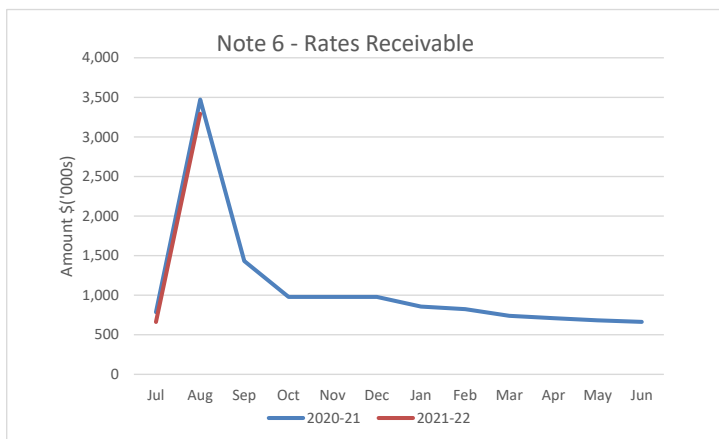
	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
(a) Cash Deposits					
Cash At Bank	4,295,591			4,295,591	NAB
Cash At Call - Bank	29,397			29,397	NAB
Municipal Fund Term Deposits	0			0	NAB
Cash at Reserve - Bank		12,303,244		12,303,244	NAB
Reserve Fund Term Deposits		0		0	NAB
Trust Fund Bank			0	0	NAB
Petty Cash Float	1,320			1,320	
Total	4,326,307	12,303,244	0	16,629,551	

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 6: Receivables

Receivables - Rates Receivable	31 Aug 2021	30 June 2021	Receivables - General					Totals
	\$	\$	Current	30 Days	60 Days	90+ Days	\$	
Opening Arrears Previous Years	663,136	863,375	1,530	0	125	3,756	5,411	
Levied this year	3,615,167	3,624,809						
Less Collections to date	985,166	3,825,048					221	
Equals Current Outstanding	3,293,137	663,136						
Net Rates Collectable	3,293,137	663,136	Balance per Trial Balance					
% Collected	23.03%	85.22%	Sundry Debtors					5,632
			Total Receivables General Outstanding					5,632

Amounts shown above include GST (where applicable)



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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
	12,303,243.64	0	0.00	610,000	0	(5,835,821)	0	7,077,423	12,303,244

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
321	P0160 Komatsu WB93R-5EO Backhoe Loader MN960					27,140	25,000		(2,140)
		0	0	0	0	27,140	25,000	0	(2,140)

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross rental valuations											
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
Unimproved valuations											
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
Sub-Totals		897	23,064,038	0	0	0	0	3,452,070	0	0	3,452,070
Minimum Payment	\$										
Gross rental valuations											
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
Unimproved valuations											
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
Sub-Totals		522	271,949	0	0	0	0	104,400	0	0	104,400
		1,419	23,335,987	0	0	0	0	3,556,470	0	0	3,556,470
Movement in Excess Rates							0				0
Discounts							0				0
Amount from General Rates							0				3,556,470
Write Offs							0				0
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							0				3,556,470

Comments - Rating Information












SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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
			\$	\$		\$				\$
General Purpose Funding										
GEN PUR - Financial Assistance Grant - General	WALGGC	Operating	0	890,340	0	0	890,340		890,340	225,227
GEN PUR - Financial Assistance Grant - Roads	WALGGC	Operating	0	488,646	0	0	488,646		488,646	75,384
GEN PUR - Grant Funding	LRCI	Non-operating	0	0	1,531,180	127,598	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
Governance										
OTH GOV - Reimbursements		Operating	0	0	0	0	0		0	0
Law, Order and Public Safety										
ESL BFB - Operating Grant	Dept. of Fire & Emergency Serv.	Operating	0	6,500	0	1,082	6,500		6,500	0
Community Amenities										
COM AMEN - Grants		Non-operating		0	0	0	0		0	0
Recreation and Culture										
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
Transport										
ROADC - Regional Road Group Grants (MRWA)	Main Roads WA	Non-operating	0	0	1,014,000	84,500	1,014,000		1,014,000	0
ROADC - Roads to Recovery Grant	Commonwealth Gvt	Non-operating	0	0	700,626	58,385	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	284	1,713		1,713	0
ROADM - Direct Road Grant (MRWA)	Main Roads WA	Operating	0	178,900	0	178,900	178,900		178,900	190,034
Economic Services										
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	13,332	80,000		80,000	0
OTH ECON - Grants	Indue, DPIRD	Operating	0	0	0	0	0		0	9,524
Other Property & Services										
ADMIN - Reimbursements	DFES	Operating	0	0	0	0	0		0	0
TOTALS			0	1,646,099	3,485,806	484,081	5,131,905	0	5,131,905	690,187
SUMMARY										
Operating	Operating Grants, Subsidies and Contributions		0	1,646,099	0	193,598	1,646,099	0	1,646,099	500,187
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	290,483	3,485,806	0	3,485,806	190,000
TOTALS			0	1,646,099	3,485,806	484,081	5,131,905	0	5,131,905	690,187

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 13: Capital Acquisitions% of
Completion

Assets	Job	YTD Actual			Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Buildings								
Education & Welfare								
0.00	 Arts Centre	BC060	0	0	0	149,000	24,832	(24,832)
0.00	 Men's Shed	BC060A	0	0	0	200,000	33,332	(33,332)
Education & Welfare Total			0	0	0	349,000	58,164	(58,164)
Housing								
0.00	 New 2x1 Staff House - Building (Capital)	BC010	0	0	0	238,900	39,814	(39,814)
0.00	 New 2x1 Staff House (21-22)	BC011	0	0	0	520,000	86,664	(86,664)
0.00	 Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	BC020	0	0	0	1,000,000	166,662	(166,662)
1.00	 MWS House Lot 165 (25) Onslow St - Building (Capital)	BC003	460	0	460	0	0	460
1.00	 New Staff House 2020 - Building (Capital)	BC009	10,197	0	10,197	0	0	10,197
1.00	 Teachers Unit Lot 1090 (53a) (14a) Walsh St - Building (Capital)	BC015	2,599	0	2,599	0	0	2,599
Housing Total			13,256	0	13,256	1,758,900	293,140	(279,884)
Recreation And Culture								
0.00	 Town Hall (Hall) - Building (Capital)	BC026	0	0	0	110,000	18,332	(18,332)
0.67	 Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	BC029	133,189	0	133,189	200,000	33,330	99,859
Recreation And Culture Total			133,189	0	133,189	310,000	51,662	81,527

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

%	Completion	Note 13: Capital Acquisitions		YTD Actual			Budget		
				New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
Assets		Job	\$	\$	\$	\$	\$	\$	
Transport									
0.01		Depot - Building (Capital)	BC037	2,292	0	2,292	250,000	41,664	(39,372)
0.00		Workshop - Chemical Storage	BC037A	0	0	0	50,000	8,330	(8,330)
		Transport Total		2,292	0	2,292	300,000	49,994	(47,702)
Economic Services									
		Building not specified	BC000	0	0	0	100,000	16,666	(16,666)
		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	BC028	0	0	0	299,000	49,832	(49,832)
		Church Hall Lot 8 (50) Shenton St - Building (Capital)	BC030	0	0	0	50,000	8,332	(8,332)
		Mercer Street Caravan Park Infrastructure	BC050	0	0	0	1,800,000	299,996	(299,996)
		Economic Services Total		0	0	0	2,249,000	374,826	(374,826)
Other Property & Services									
0.00		Town Hall (Admin) - Building (Capital)	BC027	0	0	0	150,000	24,998	(24,998)
		Other Property & Services Total		0	0	0	150,000	24,998	(24,998)
0.03		Buildings Total		148,736	0	148,736	5,116,900	852,784	(704,048)
Plant & Equipment (inc Furniture)									
Governance									
0.00		Administration Communications Equipment	C0141	0	0	0	10,000	1,666	(1,666)
		Governance Total		0	0	0	10,000	1,666	(1,666)
Law Order & Public Safety									
0.00		Tjunjuntjara CCTV	PE113	0	0	0	70,000	11,666	(11,666)
		Law Order & Public Safety Total		0	0	0	70,000	11,666	(11,666)
Transport									
0.00		Backhoe Replacement	PA160	0	0	0	180,000	30,000	(30,000)
1.00		Steel Drum Roller Replacement	PA161	0	0	0	0	0	0
		Transport Total		0	0	0	180,000	30,000	(30,000)
0.00		Plant & Equipment Total		0	0	0	260,000	31,666	(31,666)

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

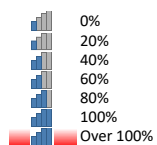
% of Completion	Note 13: Capital Acquisitions		YTD Actual			Budget			
	Assets	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
			\$	\$	\$	\$	\$	\$	
	Infrastructure Assets - Roads								
	Transport								
0.00		Program Reseal	C1213	0	0	0	200,000	33,332	(33,332)
0.00		Kookynie Malcom Rd (Capital)	RC038	0	0	0	300,000	50,000	(50,000)
0.00		Tjuntjunjarra Access Rd (Capital) 20-21	RC049	0	0	0	231,327	38,554	(38,554)
0.00		Tjuntjunjarra Internal Roads Program (20-21)	RC249	0	0	0	100,000	16,666	(16,666)
0.00		Menzies North West Road Improvements (RRG 20-21)	RRG007A	0	0	0	510,000	85,000	(85,000)
0.00		Menzies North West Road Improvements (RRG 21-22)	RRG007B	0	0	0	142,500	23,750	(23,750)
0.00		Menzies North West Road Improvements (RRG 21-22)	RRG007C	0	0	0	510,000	85,000	(85,000)
0.00		Evanston Menzies Road (RRG 21-22)	RRG008A	0	0	0	300,000	50,000	(50,000)
0.00		Yarri Road (RRG 21-22)	RRG039A	0	0	0	142,500	23,750	(23,750)
0.00		Tjuntjunjarra Access Rd (RRG)	RRG049	0	0	0	80,000		0
0.01		Menzies North West Rd (R2R)	R2R007	3,000	0	3,000	510,628		3,000
0.01		Tjuntjunjarra Access Rd (R2R)	R2R049	864	0	864	88,443		864
0.00		Tjunjuntjara Access Road (R2R 20-21)	R2R049A	0	0	0	499,901	83,316	(83,316)
0.00		Tjunjuntjara Access Road (R2R 21-22)	R2R049B	0	0	0	190,000	31,666	(31,666)
0.00		LRCI Projects Phase 3 - Budgeting Purposes Only	LRC000A	0	0	0	1,094,890	182,480	(182,480)
0.00		Evanston Road (LRCI 20-21)	LRC008	0	0	0	450,000	75,000	(75,000)
0.00		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	ICA049	0	0	0	240,000	40,000	(40,000)
1.00		Kookynie Rd - Flood Damage	RFD025	227	0	227	0	0	227
		Transport Total		4,092	0	4,092	5,590,189	818,514	(814,422)
0.00		Infrastructure Roads Total		4,092	0	4,092	5,590,189	818,514	(814,422)
	Footpaths								
	Transport								
0.00		Footpath Construction General (Budgeting Only)	FC000	0	0	0	50,000	8,330	(8,330)
		Transport Total		0	0	0	50,000	8,330	(8,330)
0.00		Footpaths Total		0	0	0	50,000	8,330	(8,330)

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 13: Capital Acquisitions

% of
Completion

Assets	Job	YTD Actual			Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Infrastructure Assets - Parks and Ovals								
Recreation and Culture								
0.00	Marmion Village Reserve Improvements	PC005	0	0	0	90,000	15,000	(15,000)
0.00	Marmion Village - Outdoor Exercise Equip	PC005A	0	0	0	18,633	3,104	(3,104)
0.00	Drink Fountain in Park	PC036	0	0	0	10,000	1,666	(1,666)
0.00	Hand Wash at BBQ Area Water Park	PC112	0	0	0	10,000	1,666	(1,666)
0.00	Tjuntjunjarra Playground	PC113	0	0	0	97,445	16,240	(16,240)
	Recreation and Culture Total		0	0	0	226,078	37,676	(37,676)
0.00	Infrastructure Parks and Ovals Total		0	0	0	226,078	37,676	(37,676)
Other Infrastructure								
Community Amenities								
0.00	Tjuntjunjarra Cemetery Shade	C0104	0	0	0	50,000	8,332	(8,332)
	Community Amenities Total		0	0	0	50,000	8,332	(8,332)
Recreation And Culture								
0.00	Marmion Village - Access Road	IO005	0	0	0	200,000	33,332	(33,332)
0.00	Kookynie Fencing	IO040	0	0	0	500,000	83,332	(83,332)
0.00	Niagra Dam Capital Works	C0131	0	0	0	1,000,000	166,662	(166,662)
	Recreation And Culture Total		0	0	0	1,700,000	283,326	(283,326)
Transport								
0.00	Bores to Support Road Works	C0123	0	0	0	50,000	8,332	(8,332)
0.00	Grids Capital	GRIDCAP	0	0	0	60,000	9,998	(9,998)
0.00	Pilot Activated Lighting - Tjunjuntjara	IO12601	0	0	0	50,000	8,332	(8,332)
0.00	Town Dam Upgrade	C0121	0	0	0	20,000	3,332	(3,332)
	Transport Total		0	0	0	180,000	29,994	(29,994)
0.00	Other Infrastructure Total		0	0	0	1,930,000	321,652	(321,652)
0.01	Capital Expenditure Total		152,828	0	152,828	13,173,167	2,070,622	(1,917,794)



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

SHIRE OF MENZIES
F.I.S
FINANCIAL INFORMATION
SCHEDULE AS
@ 31/08/2021



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.

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget	31/08/2021 YTD	31/08/2021 YTD	Variance (\$)	Variance (%)
			Amendments	Budget	Actual		
		General Purpose Funding					
		Rates					REVIEW PERCENTAGES
		Operating Income					
	3030120	RATES - Instalment Admin Fee Received	\$0.00	-\$916.00	-\$150.00	\$766.00	-83.62%
	3030121	RATES - Account Enquiry Charges	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
	3030122	RATES - Reimbursement of Debt Collection Costs	\$0.00	-\$832.00	-\$1,330.34	-\$498.34	59.90%
	3030130	RATES - Rates Levied - Synergy	\$0.00	-\$3,552,558.40	-\$3,552,558.40	\$0.00	0.00%
	3030145	RATES - Penalty Interest Received	\$0.00	-\$11,166.00	-\$4,284.91	\$6,881.09	-61.63%
	3030146	RATES - Instalment Interest Received	\$0.00	-\$916.00	-\$32.60	\$883.40	-96.44%
		Operating Income Total	\$0.00	-\$3,566,404.40	-\$3,558,356.25	\$8,048.15	-0.23%
		Rates					
		Operating Expenditure					
	2030100	RATES - Employee Costs	\$0.00	\$9,734.00	\$4,268.34	-\$5,465.66	-56.15%
	2030100	RATES - Employee Costs	\$0.00	\$1,788.00	\$953.78	-\$834.22	-46.66%
	2030100	RATES - Employee Costs	\$0.00	\$112.00	\$0.00	-\$112.00	-100.00%
	2030104	RATES - Training & Development	\$0.00	\$416.00	\$0.00	-\$416.00	-100.00%
	2030112	RATES - Valuation Expenses	\$0.00	\$1,666.00	\$164.00	-\$1,502.00	-90.16%
	2030113	RATES - Title/Company Searches	\$0.00	\$16.00	\$0.00	-\$16.00	-100.00%
	2030114	RATES - Debt Collection Expenses	\$0.00	\$2,166.00	\$0.00	-\$2,166.00	-100.00%
	2030114	RATES - Debt Collection Expenses	\$0.00	\$0.00	\$423.66	\$423.66	
	2030115	RATES - Printing and Stationery	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2030116	RATES - Postage and Freight	\$0.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2030118	RATES - Rates Write Off	\$0.00	\$33,530.00	\$358.60	-\$33,171.40	-98.93%
	2030119	RATES - Seizure of Land	\$0.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2030152	RATES - Consultants	\$0.00	\$1,458.00	\$0.00	-\$1,458.00	-100.00%
	2030199	RATES - Administration Allocated	\$0.00	\$9,532.00	\$0.00	-\$9,532.00	-100.00%
		Operating Expenditure Total	\$0.00	\$61,498.00	\$6,168.38	-\$55,329.62	-89.97%
		General Purpose					
		Operating Income					
	3030201	GEN PUR - Reimbursements	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
	3030210	GEN PUR - Financial Assistance Grant - General	\$0.00	\$0.00	-\$225,227.00	-\$225,227.00	
	3030211	GEN PUR - Financial Assistance Grant - Roads	\$0.00	\$0.00	-\$75,384.25	-\$75,384.25	
	3030220	GEN PUR - Charges - Photocopying / Faxing	\$0.00	-\$32.00	\$0.00	\$32.00	-100.00%
	3030235	GEN PUR - Other Income	\$0.00	\$0.00	-\$1,804.79	-\$1,804.79	
	3030245	GEN PUR - Interest Earned - Reserve Funds	\$0.00	-\$5,000.00	\$0.00	\$5,000.00	-100.00%
	3030246	GEN PUR - Interest Earned - Municipal Funds	\$0.00	-\$1,000.00	-\$63.30	\$936.70	-93.67%
		Operating Income Total	\$0.00	-\$6,048.00	-\$302,479.34	-\$296,431.34	4901.31%
		General Purpose					
		Operating Expenditure					
	2030211	GEN PUR - Bank Fees & Charges	\$0.00	\$0.00	\$217.33	\$217.33	
	2030211	GEN PUR - Bank Fees & Charges	\$0.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2030299	GEN PUR - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%
		Operating Expenditure Total	\$0.00	\$7,186.00	\$217.33	-\$6,968.67	-96.98%
		General Purpose Funding Total Income	\$0.00	-\$3,572,452.40	-\$3,860,835.59	-\$288,383.19	8.07%
		General Purpose Funding Total Expenditure	\$0.00	\$68,684.00	\$6,385.71	-\$62,298.29	-90.70%
		Governance					
		Members of Council					
		Operating Income					
	3040100	MEMBERS - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
	3040101	MEMBERS - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
	3040110	MEMBERS - Grant Funding - Members	\$0.00	\$0.00	\$0.00	\$0.00	
	3040120	MEMBERS - Council Chamber Hire	\$0.00	\$0.00	\$0.00	\$0.00	
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
	3040190	MEMBERS - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
		Operating Income Total	\$0.00	\$0.00	\$0.00	\$0.00	
		Members of Council					
		Operating Expenditure					
	2040104	MEMBERS - Training & Development	\$0.00	\$0.00	\$709.08	\$709.08	
	2040104	MEMBERS - Training & Development	\$0.00	\$7,500.00	\$0.00	-\$7,500.00	-100.00%
	2040109	MEMBERS - Members Travel and Accommodation	\$0.00	\$0.00	\$1,471.50	\$1,471.50	
	2040109	MEMBERS - Members Travel and Accommodation	\$0.00	\$4,166.00	\$0.00	-\$4,166.00	-100.00%
	2040111	MEMBERS - Mayors/Presidents Allowance	\$0.00	\$0.00	\$1,655.33	\$1,655.33	
	2040111	MEMBERS - Mayors/Presidents Allowance	\$0.00	\$3,310.00	\$0.00	-\$3,310.00	-100.00%

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$0.00	\$0.00	\$827.68	\$827.68		
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$0.00	\$826.00	\$0.00	-\$826.00		-100.00%
	2040113	MEMBERS - Members Sitting Fees	\$0.00	\$0.00	\$9,459.20	\$9,459.20		
	2040113	MEMBERS - Members Sitting Fees	\$0.00	\$12,644.00	\$3,364.49	-\$9,279.51		-73.39%
	2040114	MEMBERS - Communications Allowance	\$0.00	\$0.00	\$1,008.26	\$1,008.26		
	2040114	MEMBERS - Communications Allowance	\$0.00	\$1,282.00	\$0.00	-\$1,282.00		-100.00%
	2040115	MEMBERS - Printing and Stationery	\$0.00	\$66.00	\$0.00	-\$66.00		-100.00%
	2040116	MEMBERS - Election Expenses	\$0.00	\$3,666.00	\$0.00	-\$3,666.00		-100.00%
	2040121	MEMBERS - Information Systems	\$0.00	\$500.00	\$0.00	-\$500.00		-100.00%
	2040129	MEMBERS - Donations to Community Groups	\$0.00	\$5,000.00	\$4,842.73	-\$157.27		-3.15%
	2040130	MEMBERS - Insurance Expenses	\$0.00	\$1,702.00	\$1,175.00	-\$527.00		-30.96%
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$0.00	\$832.00	\$0.00	-\$832.00		-100.00%
	2040199	MEMBERS - Administration Allocated	\$0.00	\$63,548.00	\$0.00	-\$63,548.00		-100.00%
		Operating Expenditure Total	\$0.00	\$105,042.00	\$24,513.27	-\$80,528.73		-76.66%
		Other Governance						
		Operating Income						
	3040200	OTH GOV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00		
	3040201	OTH GOV - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00		
	3040202	OTH GOV - Commissions	\$0.00	\$0.00	\$0.00	\$0.00		
	3040210	OTH GOV - Grant Funding - Council	\$0.00	\$0.00	\$0.00	\$0.00		
	3040220	OTH GOV - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00		
	3040235	OTH GOV - Other Income	\$0.00	\$0.00	\$0.00	\$0.00		
		Operating Income Total	\$0.00	\$0.00	\$0.00	\$0.00		
		Other Governance						
		Operating Expenditure						
	2040200	OTH GOV - Employee Costs	\$0.00	\$32,648.00	\$44,991.43	\$12,343.43		37.81%
	2040200	OTH GOV - Employee Costs	\$0.00	\$5,966.00	\$6,515.73	\$549.73		9.21%
	2040200	OTH GOV - Employee Costs	\$0.00	\$378.00	\$0.00	-\$378.00		-100.00%
	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	\$0.00	\$3,038.00	\$0.00	-\$3,038.00		-100.00%
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$0.00	\$0.00	\$177.90	\$177.90		
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$0.00	\$666.00	\$158.10	-\$507.90		-76.26%
	2040220	OTH GOV - Communication Expenses	\$0.00	\$0.00	\$50.90	\$50.90		
	2040221	OTH GOV - Information Systems	\$0.00	\$680.00	\$2,800.00	\$2,120.00		311.76%
	2040221	OTH GOV - Information Systems	\$0.00	\$0.00	\$340.00	\$340.00		
	2040240	OTH GOV - Advertising & Promotion	\$0.00	\$100.00	\$0.00	-\$100.00		-100.00%
	2040241	OTH GOV - Subscriptions & Memberships	\$0.00	\$6,258.00	\$318.18	-\$5,939.82		-94.92%
	2040241	OTH GOV - Subscriptions & Memberships	\$0.00	\$0.00	\$71.73	\$71.73		
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$1,832.00	\$0.00	-\$1,832.00		-100.00%
	2040251	OTH GOV - Consultancy - Strategic	\$0.00	\$166.00	\$0.00	-\$166.00		-100.00%
	2040252	OTH GOV - Other Consultancy	\$0.00	\$832.00	\$2,240.00	\$1,408.00		169.23%
	2040285	OTH GOV - Legal Expenses	\$0.00	\$3,332.00	\$0.00	-\$3,332.00		-100.00%
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$0.00	\$832.00	\$0.00	-\$832.00		-100.00%
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$1,686.00	\$0.00	-\$1,686.00		-100.00%
	2040299	OTH GOV - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00		-100.00%
		Operating Expenditure Total	\$0.00	\$64,768.00	\$59,098.74	-\$5,669.26		-8.75%
		Governance Total Income	\$0.00	\$0.00	\$0.00	\$0.00		
		Governance Total Expenditure	\$0.00	\$169,810.00	\$83,612.01	-\$86,197.99		-50.76%

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
Law, Order & Public Safety								
Fire Prevention								
Operating Expenditure								
	2050113	FIRE - Fire Prevention and Planning	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%	
	2050188	FIRE - Building Operations	\$0.00	\$90.00	\$103.97	\$13.97	15.52%	
	2050188	FIRE - Building Operations	\$0.00	\$38.00	\$124.27	\$86.27	227.03%	
	2050189	FIRE - Building Maintenance	\$0.00	\$34.00	\$0.00	-\$34.00	-100.00%	
	2050189	FIRE - Building Maintenance	\$0.00	\$50.00	\$0.00	-\$50.00	-100.00%	
	2050189	FIRE - Building Maintenance	\$0.00	\$64.00	\$0.00	-\$64.00	-100.00%	
	2050192	FIRE - Depreciation	\$0.00	\$540.00	\$0.00	-\$540.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$898.00	\$228.24	-\$669.76	-74.58%	
Animal Control								
Operating Income								
	3050220	ANIMAL - Pound Fees	\$0.00	-\$8.00	\$0.00	\$8.00	-100.00%	
	3050221	ANIMAL - Animal Registration Fees	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%	
		Operating Income Total	\$0.00	-\$24.00	\$0.00	\$24.00	-100.00%	
Animal Control								
Operating Expenditure								
	2050252	ANIMAL - Consultants	\$0.00	\$0.00	\$4,365.00	\$4,365.00		
	2050253	ANIMAL - Contract Services	\$0.00	\$5,000.00	\$0.00	-\$5,000.00	-100.00%	
	2050265	ANIMAL - Animal Care Day Menzies	\$0.00	\$832.00	\$0.00	-\$832.00	-100.00%	
	2050288	ANIMAL - Animal Pound Operations	\$0.00	\$16.00	\$0.00	-\$16.00	-100.00%	
	2050289	ANIMAL - Animal Pound Maintenance	\$0.00	\$16.00	\$0.00	-\$16.00	-100.00%	
	2050292	ANIMAL - Depreciation	\$0.00	\$208.00	\$0.00	-\$208.00	-100.00%	
	2050299	ANIMAL - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$12,426.00	\$4,365.00	-\$8,061.00	-64.87%	
Other Law, Order & Public Safety								
Operating Expenditure								
	2050312	OLOPS - LEMC Support	\$0.00	\$1,666.00	\$0.00	-\$1,666.00	-100.00%	
	2050313	OLOPS - Community Emergency Services	\$0.00	\$518.00	\$655.38	\$137.38	26.52%	
	2050313	OLOPS - Community Emergency Services	\$0.00	-\$8.00	\$0.00	\$8.00	-100.00%	
	2050313	OLOPS - Community Emergency Services	\$0.00	\$984.00	\$270.51	-\$713.49	-72.51%	
	2050399	OLOPS - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$4,748.00	\$925.89	-\$3,822.11	-80.50%	
Emergency Services Levy - Bush Fire Brigade								
Operating Income								
	3050502	ESL BFB - Admin Fee/Commission	\$0.00	-\$666.00	\$0.00	\$666.00	-100.00%	
	3050510	ESL BFB - Operating Grant	\$0.00	-\$1,082.00	\$0.00	\$1,082.00	-100.00%	
	3050545	ESL BFB - Non-Payment Penalty Interest	\$0.00	-\$666.00	-\$360.84	\$305.16	-45.82%	
		Operating Income Total	\$0.00	-\$2,414.00	-\$360.84	\$2,053.16	-85.05%	
Emergency Services Levy - Bush Fire Brigade								
Operating Expenditure								
	2050530	ESL BFB - Insurance Expenses	\$0.00	\$250.00	\$1,600.00	\$1,350.00	540.00%	
	2050565	ESL BFB - Maintenance Plant & Equipment	\$0.00	\$1,400.00	\$0.00	-\$1,400.00	-100.00%	
	2050589	ESL BFB - Maintenance Land & Buildings	\$0.00	\$358.00	\$0.00	-\$358.00	-100.00%	
	2050589	ESL BFB - Maintenance Land & Buildings	\$0.00	-\$4.00	\$0.00	\$4.00	-100.00%	
	2050589	ESL BFB - Maintenance Land & Buildings	\$0.00	\$166.00	\$0.00	-\$166.00	-100.00%	
	2050589	ESL BFB - Maintenance Land & Buildings	\$0.00	\$682.00	\$0.00	-\$682.00	-100.00%	
	2050599	ESL BFB - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$4,440.00	\$1,600.00	-\$2,840.00	-63.96%	
		Law, Order & Public Safety Total Income	\$0.00	-\$1,540.00	-\$360.84	\$1,407.40	-76.57%	
		Law, Order & Public Safety Total Expenditure	\$0.00	\$21,614.00	\$7,119.13	-\$14,723.11	-67.06%	

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
		Health						
		Other Health						
		Operating Income						
	3070420	HEALTH - Health Regulatory Fees & Charges	\$0.00	-\$50.00	\$0.00	\$50.00	-100.00%	
		Operating Income Total	\$0.00	-\$50.00	\$0.00	\$50.00	-100.00%	
		Other Health						
		Operating Expenditure						
	2070411	HEALTH - Contract EHO	\$0.00	\$3,666.00	\$1,642.80	-\$2,023.20	-55.19%	
	2070412	HEALTH - Analytical Expenses	\$0.00	\$60.00	\$360.00	\$300.00	500.00%	
	2070485	HEALTH - Legal Expenses	\$0.00	\$500.00	\$0.00	-\$500.00	-100.00%	
	2070499	HEALTH - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$5,814.00	\$2,002.80	-\$3,811.20	-65.55%	
		Other Health						
		Operating Expenditure						
	2070750	OTH HEALTH - Nurse Expenses	\$0.00	\$1,282.00	\$0.00	-\$1,282.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$1,282.00	\$0.00	-\$1,282.00	-100.00%	
		Health Total Income	\$0.00	-\$50.00	\$0.00	\$50.00	-100.00%	
		Health Total Expenditure	\$0.00	\$7,096.00	\$2,002.80	-\$5,093.20	-71.78%	
		Housing						
		Staff Housing						
		Operating Income						
	3090101	STF HOUSE - Staff Rental Reimbursements	\$0.00	\$0.00	-\$1,832.00	-\$1,832.00		
	3090120	STF HOUSE - Fees & Charges	\$0.00	-\$2,250.00	\$0.00	\$2,250.00	-100.00%	
		Operating Income Total	\$0.00	-\$2,250.00	-\$1,832.00	\$418.00	-18.58%	
		Staff Housing						
		Operating Expenditure						
	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	\$275.30	\$275.30		
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$0.00	\$261.20	\$261.20		
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$100.00	\$0.00	-\$100.00	-100.00%	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$756.00	\$1,569.48	\$813.48	107.60%	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$364.00	\$61.50	-\$302.50	-83.10%	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$656.00	\$634.08	-\$21.92	-3.34%	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$1,220.00	\$4,212.44	\$2,992.44	245.28%	
	2090188	STF HOUSE - Staff Housing Building Operations	\$0.00	\$0.00	\$481.76	\$481.76		
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$0.00	\$1,686.00	\$606.94	-\$1,079.06	-64.00%	
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$0.00	\$0.00	\$500.00	\$500.00		
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$0.00	\$2,880.00	\$947.64	-\$1,932.36	-67.10%	
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$0.00	\$3,214.00	\$1,103.36	-\$2,110.64	-65.67%	
	2090192	STF HOUSE - Depreciation	\$0.00	\$9,524.00	\$0.00	-\$9,524.00	-100.00%	
	2090198	STF HOUSE - Staff Housing Costs Recovered	\$0.00	-\$12,306.00	\$0.00	\$12,306.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$8,094.00	\$12,916.70	\$4,822.70	59.58%	
		Other Housing						
		Operating Income						
	3090201	OTH HOUSE - Rental Reimbursements	\$0.00	\$0.00	-\$2,106.71	-\$2,106.71		
	3090220	OTH HOUSE - Fees & Charges	\$0.00	-\$4,030.00	\$0.00	\$4,030.00	-100.00%	
	3090235	OTH HOUSE - Other Income	\$0.00	-\$32.00	\$0.00	\$32.00	-100.00%	
		Operating Income Total	\$0.00	-\$4,062.00	-\$2,106.71	\$1,955.29	-48.14%	
		Other Housing						
		Operating Expenditure						
	2090285	OTH HOUSE - Legal Expenses	\$0.00	\$0.00	\$2,300.00	\$2,300.00		
	2090288	OTH HOUSE - Building Operations	\$0.00	\$0.00	\$1,410.30	\$1,410.30		
	2090288	OTH HOUSE - Building Operations	\$0.00	\$298.00	\$193.09	-\$104.91	-35.20%	
	2090288	OTH HOUSE - Building Operations	\$0.00	\$406.00	\$181.50	-\$224.50	-55.30%	
	2090288	OTH HOUSE - Building Operations	\$0.00	\$826.00	\$644.69	-\$181.31	-21.95%	
	2090288	OTH HOUSE - Building Operations	\$0.00	\$886.00	\$2,794.14	\$1,908.14	215.37%	
	2090288	OTH HOUSE - Building Operations	\$0.00	\$0.00	\$2,369.33	\$2,369.33		
	2090289	OTH HOUSE - Building Maintenance	\$0.00	\$938.00	\$1,040.03	\$102.03	10.88%	
	2090289	OTH HOUSE - Building Maintenance	\$0.00	\$2,198.00	\$600.00	-\$1,598.00	-72.70%	
	2090289	OTH HOUSE - Building Maintenance	\$0.00	\$1,788.00	\$1,929.86	\$141.86	7.93%	
	2090292	OTH HOUSE - Depreciation	\$0.00	\$5,916.00	\$0.00	-\$5,916.00	-100.00%	
	2090299	OTH HOUSE - Administration Allocated	\$0.00	\$12,708.00	\$0.00	-\$12,708.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$25,964.00	\$13,462.94	-\$12,501.06	-48.15%	
		Housing Total Income	\$0.00	-\$6,312.00	-\$3,938.71	\$2,373.29	-37.60%	
		Housing Total Expenditure	\$0.00	\$34,058.00	\$26,379.64	-\$7,678.36	-22.54%	

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31/08/2021	COA	Description	Budget	31/08/2021 YTD	31/08/2021 YTD	Variance (\$)	Variance (%)
			Amendments	Budget	Actual		
	Community Amenities						
	Sanitation General						
	Operating Income						
	3100120	SAN - Domestic Refuse Collection Charges	\$0.00	-\$1,614.00	-\$9,545.00	-\$7,931.00	491.39%
		Operating Income Total	\$0.00	-\$1,614.00	-\$9,545.00	-\$7,931.00	491.39%
	Sanitation General						
	Operating Expenditure						
	2100111	SAN - Waste Collection	\$0.00	\$3,236.00	\$3,736.09	\$500.09	15.45%
	2100111	SAN - Waste Collection	\$0.00	\$6,144.00	\$6,784.96	\$640.96	10.43%
	2100111	SAN - Waste Collection	\$0.00	\$5,198.00	\$4,592.50	-\$605.50	-11.65%
	2100117	SAN - General Tip Maintenance	\$0.00	\$1,728.00	\$1,531.57	-\$196.43	-11.37%
	2100117	SAN - General Tip Maintenance	\$0.00	\$32.00	\$105.89	\$73.89	230.91%
	2100117	SAN - General Tip Maintenance	\$0.00	\$3,282.00	\$2,724.25	-\$557.75	-16.99%
	2100117	SAN - General Tip Maintenance	\$0.00	\$7,644.00	\$2,616.25	-\$5,027.75	-65.77%
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$0.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2100192	SAN - Depreciation	\$0.00	\$1,436.00	\$0.00	-\$1,436.00	-100.00%
	2100199	SAN - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%
		Operating Expenditure Total	\$0.00	\$35,386.00	\$22,091.51	-\$13,294.49	-37.57%
	Town Planning and Regional Development						
	Operating Income						
	3100620	PLAN - Planning Application Fees	\$0.00	-\$82.00	\$0.00	\$82.00	-100.00%
		Operating Income Total	\$0.00	-\$82.00	\$0.00	\$82.00	-100.00%
	Town Planning and Regional Development						
	Operating Expenditure						
	2100615	PLAN - Printing and Stationery	\$0.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2100640	PLAN - Advertising & Promotion	\$0.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2100650	PLAN - Contract Town Planning	\$0.00	\$480.00	\$0.00	-\$480.00	-100.00%
	2100652	PLAN - Consultants	\$0.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2100653	PLAN - Scheme Amendments	\$0.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2100699	PLAN - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00	-100.00%
		Operating Expenditure Total	\$0.00	\$6,564.00	\$0.00	-\$6,564.00	-100.00%
	Sanitation Other						
	Operating Income						
	3100200	SAN OTH - Commercial Collection Charge	\$0.00	-\$2,500.00	\$0.00	\$2,500.00	-100.00%
		Operating Income Total	\$0.00	-\$2,500.00	\$0.00	\$2,500.00	-100.00%
	Sanitation Other						
	Operating Expenditure						
	2100211	SAN OTH - Waste Collection	\$0.00	\$102.00	\$0.00	-\$102.00	-100.00%
	2100211	SAN OTH - Waste Collection	\$0.00	\$196.00	\$0.00	-\$196.00	-100.00%
	2100211	SAN OTH - Waste Collection	\$0.00	\$152.00	\$0.00	-\$152.00	-100.00%
	2100212	SAN OTH - Waste Disposal	\$0.00	\$184.00	\$0.00	-\$184.00	-100.00%
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%
		Operating Expenditure Total	\$0.00	\$716.00	\$0.00	-\$716.00	-100.00%
	Sewerage						
	Operating Income						
	3100321	SEW - Septic Tank Inspection Fees	\$0.00	-\$116.00	\$0.00	\$116.00	-100.00%
		Operating Income Total	\$0.00	-\$116.00	\$0.00	\$116.00	-100.00%
	Sewerage						
	Operating Expenditure						
	2100365	SEW - Maintenance/Operations	\$0.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2100365	SEW - Maintenance/Operations	\$0.00	\$628.00	\$0.00	-\$628.00	-100.00%
	2100399	SEW - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%
		Operating Expenditure Total	\$0.00	\$7,314.00	\$0.00	-\$7,314.00	-100.00%
	Other Community Amenities						
	Operating Income						
			\$0.00	\$0.00	\$0.00	\$0.00	
		Operating Income Total	\$0.00	\$0.00	\$0.00	\$0.00	
	Operating Expenditure						
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$0.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$0.00	\$22.00	\$73.51	\$51.51	234.14%
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$0.00	\$628.00	\$0.00	-\$628.00	-100.00%
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$2,981.31	\$2,981.31	
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$1,156.07	\$1,156.07	
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$616.24	\$616.24	
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$116.00	\$102.31	-\$13.69	-11.80%
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$130.00	\$368.67	\$238.67	183.59%
	2100788	COM AMEN - Public Conveniences Operations	\$0.00	\$0.00	\$4,429.05	\$4,429.05	
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$2,452.00	\$422.32	-\$2,029.68	-82.78%

FIS Financial Information Schedule For the Period Ending
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31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$0.00	\$2,405.31	\$2,405.31		
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$656.00	-\$65.30	-\$721.30		-109.95%
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$416.00	\$0.00	-\$416.00		-100.00%
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$4,668.00	\$758.04	-\$3,909.96		-83.76%
	2100789	COM AMEN - Public Conveniences Maintenance	\$0.00	\$1,136.00	\$0.00	-\$1,136.00		-100.00%
	2100792	COM AMEN - Depreciation	\$0.00	\$416.00	\$0.00	-\$416.00		-100.00%
	2100799	COM AMEN - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00		-100.00%
		Operating Expenditure Total	\$0.00	\$12,560.00	\$13,247.53	\$687.53		5.47%
		Community Amenities Total Income	\$0.00	-\$4,312.00	-\$9,545.00	-\$5,233.00		121.36%
		Community Amenities Total Expenditure	\$0.00	\$62,540.00	\$35,339.04	-\$27,200.96		-43.49%

FIS Financial Information Schedule For the Period Ending
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31/08/2021	COA	Description	Budget	31/08/2021 YTD	31/08/2021 YTD	Variance (\$)	Variance (%)
			Amendments	Budget	Actual		
	Recreation & Culture						
	Public Halls & Civic Centres						
	Operating Income						
	3110120	HALLS - Town Hall Hire	\$0.00	\$0.00	-\$72.73	-\$72.73	
	3110120	HALLS - Town Hall Hire	\$0.00	-\$32.00	-\$72.73	-\$40.73	127.28%
	3110135	HALLS - Other Income	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
		Operating Income Total	\$0.00	-\$48.00	-\$145.46	-\$97.46	203.04%
	Other Recreation & Sport						
	Operating Income						
	3110320	REC - Fees & Charges	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
	3110335	REC - Other Income	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
		Operating Income Total	\$0.00	-\$32.00	\$0.00	\$32.00	-100.00%
	Libraries						
	Operating Income						
	3110501	LIBRARY - Reimbursements Lost Books	\$0.00	\$16.00	\$0.00	-\$16.00	-100.00%
	3110540	LIBRARY - Fines & Penalties	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
		Operating Income Total	\$0.00	\$0.00	\$0.00	\$0.00	
	Other Culture						
	Operating Income						
	3110720	OTH CUL - Fees & Charges	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
	3110735	OTH CUL - Other Income	\$0.00	-\$16.00	\$0.00	\$16.00	-100.00%
		Operating Income Total	\$0.00	-\$32.00	\$0.00	\$32.00	-100.00%
	Public Halls & Civic Centres						
	Operating Expenditure						
	2110186	HALLS - Expensed Minor Asset Purchases	\$0.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2110188	HALLS - Town Halls and Public Bldg Operations	\$0.00	\$0.00	\$2,294.99	\$2,294.99	
	2110199	HALLS - Administration Allocated	\$0.00	\$15,886.00	\$0.00	-\$15,886.00	-100.00%
		Operating Expenditure Total	\$0.00	\$16,718.00	\$2,294.99	-\$14,423.01	-86.27%
	Other Recreation & Sport						
	Operating Expenditure						
	2110300	REC - Employee Costs	\$0.00	\$6,530.00	\$0.00	-\$6,530.00	-100.00%
	2110300	REC - Employee Costs	\$0.00	\$680.00	\$0.00	-\$680.00	-100.00%
	2110300	REC - Employee Costs	\$0.00	\$70.00	\$0.00	-\$70.00	-100.00%
	2110353	REC - Sports Courts Maintenance/Operations	\$0.00	\$206.00	\$0.00	-\$206.00	-100.00%
	2110353	REC - Sports Courts Maintenance/Operations	\$0.00	\$582.00	\$860.53	\$278.53	47.86%
	2110353	REC - Sports Courts Maintenance/Operations	\$0.00	\$106.00	\$336.37	\$230.37	217.33%
	2110353	REC - Sports Courts Maintenance/Operations	\$0.00	\$394.00	\$0.00	-\$394.00	-100.00%
	2110355	REC - Water Park Maintenance/Operations	\$0.00	\$2,420.00	\$1,199.36	-\$1,220.64	-50.44%
	2110355	REC - Water Park Maintenance/Operations	\$0.00	\$1,400.00	\$0.00	-\$1,400.00	-100.00%
	2110355	REC - Water Park Maintenance/Operations	\$0.00	\$1,500.00	\$477.27	-\$1,022.73	-68.18%
	2110355	REC - Water Park Maintenance/Operations	\$0.00	\$150.00	\$471.85	\$321.85	214.57%
	2110355	REC - Water Park Maintenance/Operations	\$0.00	\$4,596.00	\$2,185.88	-\$2,410.12	-52.44%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$0.00	\$7,120.00	\$2,174.57	-\$4,945.43	-69.46%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$0.00	\$13,524.00	\$3,945.30	-\$9,578.70	-70.83%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$0.00	\$7,626.00	\$0.00	-\$7,626.00	-100.00%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$0.00	\$276.00	\$0.00	-\$276.00	-100.00%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$0.00	\$116.00	\$0.00	-\$116.00	-100.00%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$0.00	\$60.00	\$102.15	\$42.15	70.25%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$0.00	\$524.00	\$0.00	-\$524.00	-100.00%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$0.00	\$66.00	\$0.00	-\$66.00	-100.00%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$68.00	\$0.00	-\$68.00	-100.00%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$130.00	\$0.00	-\$130.00	-100.00%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$108.00	\$0.00	-\$108.00	-100.00%
	2110368	REC - Playground Equipment Mtce	\$0.00	\$346.00	\$135.99	-\$210.01	-60.70%
	2110368	REC - Playground Equipment Mtce	\$0.00	\$656.00	\$237.99	-\$418.01	-63.72%
	2110368	REC - Playground Equipment Mtce	\$0.00	\$54.00	\$0.00	-\$54.00	-100.00%
	2110386	REC - Expensed Minor Asset Purchases	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	\$6,024.12	\$6,024.12	
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	\$572.28	\$572.28	
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	\$125.00	\$125.00	
	2110388	REC - Youth Centre Building Operations	\$0.00	\$0.00	-\$137.33	-\$137.33	
	2110388	REC - Youth Centre Building Operations	\$0.00	\$214.00	\$453.02	\$239.02	111.69%
	2110389	REC - Youth Centre Building Maintenance	\$0.00	\$822.00	\$0.00	-\$822.00	-100.00%
	2110389	REC - Youth Centre Building Maintenance	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2110389	REC - Youth Centre Building Maintenance	\$0.00	\$1,562.00	\$0.00	-\$1,562.00	-100.00%
	2110392	REC - Depreciation	\$0.00	\$2,500.00	\$0.00	-\$2,500.00	-100.00%
	2110392	REC - Depreciation	\$0.00	\$146.00	\$0.00	-\$146.00	-100.00%
	2110392	REC - Depreciation	\$0.00	\$1,284.00	\$0.00	-\$1,284.00	-100.00%
	2110392	REC - Depreciation	\$0.00	\$1,856.00	\$0.00	-\$1,856.00	-100.00%
	2110399	REC - Administration Allocated	\$0.00	\$25,418.00	\$0.00	-\$25,418.00	-100.00%
		Operating Expenditure Total	\$0.00	\$83,356.00	\$19,164.35	-\$64,191.65	-77.01%

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
Television & Rebroadcasting								
Operating Expenditure								
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$0.00	\$916.00	\$0.00	-\$916.00	-100.00%	
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$0.00	\$290.00	\$3,183.50	\$2,893.50	997.76%	
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$0.00	\$10.00	\$0.00	-\$10.00	-100.00%	
	2110492	TV RADIO - Depreciation	\$0.00	\$10,970.00	\$0.00	-\$10,970.00	-100.00%	
	2110499	TV RADIO - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$18,540.00	\$3,183.50	-\$15,356.50	-82.83%	
Libraries								
Operating Expenditure								
	2110512	LIBRARY - Book Purchases	\$0.00	\$166.00	\$0.00	-\$166.00	-100.00%	
	2110515	LIBRARY - Printing and Stationery	\$0.00	\$32.00	\$0.00	-\$32.00	-100.00%	
	2110516	LIBRARY - Postage and Freight	\$0.00	\$32.00	\$0.00	-\$32.00	-100.00%	
	2110541	LIBRARY - Subscriptions & Memberships	\$0.00	\$242.00	\$0.00	-\$242.00	-100.00%	
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$0.00	\$16.00	\$0.00	-\$16.00	-100.00%	
	2110588	LIBRARY - Library Building Operations	\$0.00	\$0.00	\$15.57	\$15.57		
	2110599	LIBRARY - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$2,076.00	\$15.57	-\$2,060.43	-99.25%	
Heritage								
Operating Expenditure								
	2110688	HERITAGE - Building Operations	\$0.00	\$0.00	\$93.15	\$93.15		
	2110688	HERITAGE - Building Operations	\$0.00	\$188.00	\$111.58	-\$76.42	-40.65%	
	2110688	HERITAGE - Building Operations	\$0.00	\$300.00	\$943.71	\$643.71	214.57%	
	2110688	HERITAGE - Building Operations	\$0.00	\$0.00	\$176.86	\$176.86		
	2110689	HERITAGE - Building Maintenance	\$0.00	\$724.00	\$1,859.86	\$1,135.86	156.89%	
	2110689	HERITAGE - Building Maintenance	\$0.00	\$82.00	\$0.00	-\$82.00	-100.00%	
	2110689	HERITAGE - Building Maintenance	\$0.00	\$36.00	\$113.25	\$77.25	214.58%	
	2110689	HERITAGE - Building Maintenance	\$0.00	\$1,376.00	\$3,531.32	\$2,155.32	156.64%	
	2110689	HERITAGE - Building Maintenance	\$0.00	\$80.00	\$1,415.00	\$1,335.00	1668.75%	
		Operating Expenditure Total	\$0.00	\$2,786.00	\$8,244.73	\$5,458.73	195.93%	
Other Culture								
Operating Expenditure								
	2110711	OTH CUL - Australia Day	\$0.00	\$20.00	\$0.00	-\$20.00	-100.00%	
	2110711	OTH CUL - Australia Day	\$0.00	\$150.00	\$0.00	-\$150.00	-100.00%	
	2110711	OTH CUL - Australia Day	\$0.00	\$38.00	\$0.00	-\$38.00	-100.00%	
	2110712	OTH CUL - ANZAC Day	\$0.00	\$90.00	\$0.00	-\$90.00	-100.00%	
	2110714	OTH CUL - Christmas Events	\$0.00	\$750.00	\$0.00	-\$750.00	-100.00%	
	2110716	OTH CUL - Postage and Freight	\$0.00	\$8.00	\$0.00	-\$8.00	-100.00%	
	2110719	OTH CUL - Menzies School Programs	\$0.00	\$416.00	\$0.00	-\$416.00	-100.00%	
	2110723	OTH CUL - Outback Graves	\$0.00	\$2,500.00	\$0.00	-\$2,500.00	-100.00%	
	2110760	OTH CUL - Tjuntjnjara Community Programs & Events	\$0.00	\$250.00	\$0.00	-\$250.00	-100.00%	
	2110760	OTH CUL - Tjuntjnjara Community Programs & Events	\$0.00	\$8,332.00	\$0.00	-\$8,332.00	-100.00%	
	2110799	OTH CUL - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$18,908.00	\$0.00	-\$18,908.00	-100.00%	
		Recreation & Culture Amenities Total Income	\$0.00	-\$112.00	-\$145.46	-\$33.46	29.88%	
		Recreation & Culture Amenities Total Expenditure	\$0.00	\$142,384.00	\$32,903.14	-\$109,480.86	-76.89%	

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31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
		Transport						
		Maintenance - Streets, Roads, Bridges						
		Operating Income						
	3120235	ROADM - Other Income	\$0.00	-\$332.00	\$0.00	\$332.00		-100.00%
	3120200	ROADM - Street Lighting Subsidy	\$0.00	-\$284.00	\$0.00	\$284.00		-100.00%
		Operating Income Total	\$0.00	-\$616.00	\$0.00	\$616.00		-100.00%
		Construction - Streets, Roads, Bridges						
		Operating Income						
	3120110	ROADC - Regional Road Group Grants (MRWA)	\$0.00	-\$84,500.00	\$0.00	\$84,500.00		-100.00%
	3120111	ROADC - Roads to Recovery Grant	\$0.00	-\$58,385.00	-\$190,000.00	-\$131,615.00		225.43%
	3120117	ROADC - Other Grants - Aboriginal Roads	\$0.00	-\$20,000.00	\$0.00	\$20,000.00		-100.00%
	3120210	ROADM - Direct Road Grant (MRWA)	\$0.00	-\$178,900.00	-\$190,034.00	-\$11,134.00		6.22%
		Operating Income Total	\$0.00	-\$341,785.00	-\$380,034.00	-\$38,249.00		11.19%
		Maintenance - Streets, Roads, Bridges						
		Operating Expenditure						
	2120211	ROADM - Road Maintenance - Built Up Areas	\$0.00	\$2,482.00	\$80.73	-\$2,401.27		-96.75%
	2120211	ROADM - Road Maintenance - Built Up Areas	\$0.00	\$4,714.00	\$153.28	-\$4,560.72		-96.75%
	2120211	ROADM - Road Maintenance - Built Up Areas	\$0.00	\$15,822.00	\$0.00	-\$15,822.00		-100.00%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$0.00	\$718.00	\$0.00	-\$718.00		-100.00%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$0.00	-\$10.00	\$0.00	\$10.00		-100.00%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$0.00	\$1,366.00	\$0.00	-\$1,366.00		-100.00%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$0.00	\$4,426.00	\$0.00	-\$4,426.00		-100.00%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$0.00	\$0.00	\$28,236.35	\$28,236.35		
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$0.00	\$8,404.00	\$0.00	-\$8,404.00		-100.00%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$0.00	\$27,224.00	\$0.00	-\$27,224.00		-100.00%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$0.00	\$14,160.00	\$14,091.97	-\$68.03		-0.48%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$0.00	\$26,886.00	\$25,886.83	-\$999.17		-3.72%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$0.00	\$11,662.00	\$33,442.50	\$21,780.50		186.76%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$0.00	\$7,674.00	\$1,554.36	-\$6,119.64		-79.75%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$0.00	\$0.00	\$46.55	\$46.55		
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$0.00	\$14,578.00	\$2,777.66	-\$11,800.34		-80.95%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$0.00	\$3,510.00	\$840.00	-\$2,670.00		-76.07%
	2120232	ROADM - Crossover Council Contribution	\$0.00	\$518.00	\$0.00	-\$518.00		-100.00%
	2120232	ROADM - Crossover Council Contribution	\$0.00	-\$8.00	\$0.00	\$8.00		-100.00%
	2120232	ROADM - Crossover Council Contribution	\$0.00	\$1,666.00	\$0.00	-\$1,666.00		-100.00%
	2120232	ROADM - Crossover Council Contribution	\$0.00	\$984.00	\$0.00	-\$984.00		-100.00%
	2120234	ROADM - Street Lighting	\$0.00	\$1,392.00	\$1,623.60	\$231.60		16.64%
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$0.00	\$82.00	\$0.00	-\$82.00		-100.00%
	2120236	ROADM - Bores for Roadworks Maintenance/Operatio	\$0.00	\$20.00	\$0.00	-\$20.00		-100.00%
	2120236	ROADM - Bores for Roadworks Maintenance/Operatio	\$0.00	\$38.00	\$0.00	-\$38.00		-100.00%
	2120237	ROADM - Road Grids Maintenance	\$0.00	\$332.00	\$0.00	-\$332.00		-100.00%
	2120237	ROADM - Road Grids Maintenance	\$0.00	\$2,500.00	\$0.00	-\$2,500.00		-100.00%
	2120237	ROADM - Road Grids Maintenance	\$0.00	\$630.00	\$0.00	-\$630.00		-100.00%
	2120252	ROADM - Consultants	\$0.00	\$1,666.00	\$0.00	-\$1,666.00		-100.00%
	2120285	ROADM - Legal Expenses	\$0.00	\$832.00	\$0.00	-\$832.00		-100.00%
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$0.00	\$2,500.00	\$0.00	-\$2,500.00		-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	\$185.00	\$185.00		
	2120288	ROADM - Depot Building Operations	\$0.00	\$0.00	\$23.63	\$23.63		
	2120288	ROADM - Depot Building Operations	\$0.00	\$524.00	\$1,592.85	\$1,068.85		203.98%
	2120289	ROADM - Depot Building Maintenance	\$0.00	\$1,390.00	\$1,063.40	-\$326.60		-23.50%
	2120289	ROADM - Depot Building Maintenance	\$0.00	\$82.00	\$510.00	\$428.00		521.95%
	2120289	ROADM - Depot Building Maintenance	\$0.00	\$2,640.00	\$2,019.17	-\$620.83		-23.52%
	2120289	ROADM - Depot Building Maintenance	\$0.00	\$0.00	\$240.00	\$240.00		
	2120292	ROADM - Depreciation	\$0.00	\$72.00	\$0.00	-\$72.00		-100.00%
	2120292	ROADM - Depreciation	\$0.00	\$191,048.00	\$0.00	-\$191,048.00		-100.00%
	2120292	ROADM - Depreciation	\$0.00	\$3,600.00	\$0.00	-\$3,600.00		-100.00%
	2120292	ROADM - Depreciation	\$0.00	\$4,674.00	\$0.00	-\$4,674.00		-100.00%
	2120299	ROADM - Administration Allocated	\$0.00	\$12,708.00	\$0.00	-\$12,708.00		-100.00%
		Operating Expenditure Total	\$0.00	\$373,506.00	\$114,812.03	-\$258,693.97		-69.26%
		Aerodromes						
		Operating Expenditure						
	2120391	PLANT - Loss on Disposal of Assets	\$0.00	\$356.00	\$0.00	-\$356.00		-100.00%
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$0.00	\$414.00	\$257.76	-\$156.24		-37.74%
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$0.00	\$786.00	\$473.12	-\$312.88		-39.81%
		Operating Expenditure Total	\$0.00	\$1,556.00	\$730.88	-\$825.12		-53.03%
		Water Transport Facilities						
		Operating Expenditure						
	2120765	WATER - Town Dam Maintenance/Operations	\$0.00	\$68.00	\$0.00	-\$68.00		-100.00%
	2120765	WATER - Town Dam Maintenance/Operations	\$0.00	\$90.00	\$103.97	\$13.97		15.52%
	2120765	WATER - Town Dam Maintenance/Operations	\$0.00	\$1,090.00	\$0.00	-\$1,090.00		-100.00%
	2120765	WATER - Town Dam Maintenance/Operations	\$0.00	\$48.00	\$80.98	\$32.98		68.71%

FIS Financial Information Schedule For the Period Ending
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31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
	2120765	WATER - Town Dam Maintenance/Operations	\$0.00	\$130.00	\$0.00	-\$130.00	-100.00%	
		Operating Expenditure Total	\$0.00	\$1,426.00	\$184.95	-\$1,241.05	-87.03%	
		Transport Total Income	\$0.00	-\$616.00	-\$380,034.00	\$616.00	61593.83%	
		Transport Total Expenditure	\$0.00	\$376,488.00	\$115,727.86	-\$260,760.14	-69.26%	

FIS Financial Information Schedule For the Period Ending
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31/08/2021	COA	Description	Budget	31/08/2021 YTD	31/08/2021 YTD	Variance (\$)	Variance (%)
			Amendments	Budget	Actual		
		Economic Services					
		Tourism & Area Promotion					
		Operating Income					
	3130202	TOUR - Commission	\$0.00	-\$82.00	\$0.00	\$82.00	-100.00%
	3130221	TOUR - Caravan Park Fees	\$0.00	-\$13,332.00	-\$33,596.25	-\$20,264.25	152.00%
	3130222	TOUR - Caravan Park Laundry Fees	\$0.00	-\$582.00	-\$1,731.81	-\$1,149.81	197.56%
	3130225	TOUR - Visitors Centre Lady Shenton Income	\$0.00	-\$5,000.00	-\$5,844.43	-\$844.43	16.89%
	3130235	TOUR - Other Income Relating to Tourism & Area Prom	\$0.00	-\$82.00	-\$24.55	\$57.45	-70.06%
		Operating Income Total	\$0.00	-\$19,078.00	-\$41,197.04	-\$22,119.04	115.94%
		Building Control					
		Operating Income					
	3130302	BUILD - Commission - BSL & CTF	\$0.00	-\$24.00	\$0.00	\$24.00	-100.00%
	3130320	BUILD - Fees & Charges (including Licences)	\$0.00	-\$832.00	\$0.00	\$832.00	-100.00%
	3130320	BUILD - Fees & Charges (including Licences)	\$0.00	\$0.00	-\$2,786.52	-\$2,786.52	
		Operating Income Total	\$0.00	-\$856.00	-\$2,786.52	-\$1,930.52	225.53%
		Other Economic Services					
		Operating Income					
	3130810	OTH ECON - Grants	\$0.00	\$0.00	-\$9,523.62	-\$9,523.62	
	3130821	OTH ECON - Standpipe Income	\$0.00	-\$582.00	-\$909.75	-\$327.75	56.31%
	3130825	OTH ECON - Community Resource Centre Income	\$0.00	\$0.00	-\$18.18	-\$18.18	
	3130826	OTH ECON - Post Office Income	\$0.00	-\$1,500.00	-\$1,413.33	\$86.67	-5.78%
		Operating Income Total	\$0.00	-\$2,082.00	-\$11,864.88	-\$9,782.88	469.88%
		Rural Services					
		Operating Expenditure					
	2130111	RURAL - Noxious Weed Control	\$0.00	\$136.00	\$0.00	-\$136.00	-100.00%
	2130111	RURAL - Noxious Weed Control	\$0.00	\$4,798.00	\$0.00	-\$4,798.00	-100.00%
	2130111	RURAL - Noxious Weed Control	\$0.00	\$260.00	\$0.00	-\$260.00	-100.00%
	2130160	RURAL - Dog Health Program Tjuntunjara	\$0.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
		Operating Expenditure Total	\$0.00	\$8,526.00	\$0.00	-\$8,526.00	-100.00%
		Tourism & Area Promotion					
		Operating Expenditure					
	2130200	TOUR - Employee Costs	\$0.00	\$10,406.00	\$0.00	-\$10,406.00	-100.00%
	2130200	TOUR - Employee Costs	\$0.00	\$1,040.00	\$0.00	-\$1,040.00	-100.00%
	2130200	TOUR - Employee Costs	\$0.00	\$112.00	\$0.00	-\$112.00	-100.00%
	2130211	TOUR - Visitor Centre Operations	\$0.00	\$6,298.00	\$5,346.90	-\$951.10	-15.10%
	2130211	TOUR - Visitor Centre Operations	\$0.00	\$1,038.00	\$1,448.88	\$410.88	39.58%
	2130211	TOUR - Visitor Centre Operations	\$0.00	\$72.00	\$0.00	-\$72.00	-100.00%
	2130211	TOUR - Visitor Centre Operations	\$0.00	\$0.00	\$41.73	\$41.73	
	2130211	TOUR - Visitor Centre Operations	\$0.00	\$4,400.00	\$1,277.15	-\$3,122.85	-70.97%
	2130230	TOUR - Insurance Expenses	\$0.00	\$6.00	\$0.00	-\$6.00	-100.00%
	2130235	TOUR - Signage	\$0.00	\$1,666.00	\$0.00	-\$1,666.00	-100.00%
	2130236	TOUR - Tour Guide	\$0.00	\$16.00	\$0.00	-\$16.00	-100.00%
	2130240	TOUR - Public Relations & Area Promotion	\$0.00	\$582.00	\$313.23	-\$268.77	-46.18%
	2130241	TOUR - Subscriptions & Memberships	\$0.00	\$0.00	\$11,784.08	\$11,784.08	
	2130241	TOUR - Subscriptions & Memberships	\$0.00	\$2,140.00	\$0.00	-\$2,140.00	-100.00%
	2130242	TOUR - Events Other	\$0.00	\$1,832.00	\$0.00	-\$1,832.00	-100.00%
	2130242	TOUR - Events Other	\$0.00	\$500.00	\$0.00	-\$500.00	-100.00%
	2130243	TOUR - Cyclessic Event	\$0.00	\$12,500.00	\$363.64	-\$12,136.36	-97.09%
	2130245	TOUR - Astrotourism & Black Sky Projects	\$0.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/O	\$0.00	\$102.00	\$0.00	-\$102.00	-100.00%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/O	\$0.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/O	\$0.00	\$0.00	\$81.79	\$81.79	
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/O	\$0.00	\$196.00	\$0.00	-\$196.00	-100.00%
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/O	\$0.00	\$568.00	\$0.00	-\$568.00	-100.00%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$0.00	\$414.00	\$0.00	-\$414.00	-100.00%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$0.00	\$942.00	\$0.00	-\$942.00	-100.00%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$0.00	\$658.00	\$2,067.31	\$1,409.31	214.18%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$0.00	\$786.00	\$0.00	-\$786.00	-100.00%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$0.00	\$206.00	\$664.46	\$458.46	222.55%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$0.00	\$0.00	\$2,835.00	\$2,835.00	
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$0.00	\$0.00	\$76.15	\$76.15	
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$0.00	\$394.00	\$1,194.43	\$800.43	203.15%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$0.00	\$130.00	\$192.50	\$62.50	48.08%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$0.00	\$34.00	\$0.00	-\$34.00	-100.00%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$0.00	\$0.00	\$640.00	\$640.00	
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$0.00	\$22.00	\$79.23	\$57.23	260.14%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$0.00	\$64.00	\$0.00	-\$64.00	-100.00%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$17,802.00	\$5,689.34	-\$12,112.66	-68.04%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$866.00	\$0.00	-\$866.00	-100.00%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$80.00	\$0.00	-\$80.00	-100.00%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$0.00	\$191.96	\$191.96	
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$0.00	\$5,710.26	\$5,710.26	

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31/08/2021	COA	Description	Budget 31/08/2021 YTD 31/08/2021 YTD				
			Amendments	Budget	Actual	Variance (\$)	Variance (%)
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$1,902.00	\$2,172.27	\$270.27	14.21%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$100.00	\$72.72	-\$27.28	-27.28%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$3,000.00	\$5,898.45	\$2,898.45	96.62%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$50.00	\$165.00	\$115.00	230.00%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$548.00	\$0.00	-\$548.00	-100.00%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$682.00	\$2,062.71	\$1,380.71	202.45%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$0.00	\$19,732.00	\$5,310.51	-\$14,421.49	-73.09%
	2130286	TOUR - Expensed Minor Asset Purchases	\$0.00	\$1,666.00	\$0.00	-\$1,666.00	-100.00%
	2130287	TOUR - Other Expenses	\$47,500.00	\$7,916.00	\$0.00	-\$7,916.00	-100.00%
	2130288	TOUR - Building Operations	\$0.00	\$0.00	\$1,609.22	\$1,609.22	
	2130288	TOUR - Building Operations	\$0.00	\$0.00	\$2,444.64	\$2,444.64	
	2130288	TOUR - Building Operations	\$0.00	\$0.00	\$558.51	\$558.51	
	2130288	TOUR - Building Operations	\$0.00	\$58.00	\$0.00	-\$58.00	-100.00%
	2130288	TOUR - Building Operations	\$0.00	\$500.00	\$505.08	\$5.08	1.02%
	2130288	TOUR - Building Operations	\$0.00	\$138.00	\$45.69	-\$92.31	-66.89%
	2130288	TOUR - Building Operations	\$0.00	\$1,040.00	\$3,265.41	\$2,225.41	213.98%
	2130288	TOUR - Building Operations	\$0.00	\$0.00	\$1,630.69	\$1,630.69	
	2130289	TOUR - Building Maintenance	\$0.00	\$3,890.00	\$156.17	-\$3,733.83	-95.99%
	2130289	TOUR - Building Maintenance	\$0.00	\$1,106.00	\$0.00	-\$1,106.00	-100.00%
	2130289	TOUR - Building Maintenance	\$0.00	\$8,334.00	\$0.00	-\$8,334.00	-100.00%
	2130289	TOUR - Building Maintenance	\$0.00	\$7,390.00	\$280.17	-\$7,109.83	-96.21%
	2130292	TOUR - Depreciation	\$0.00	\$11,332.00	\$0.00	-\$11,332.00	-100.00%
	2130292	TOUR - Depreciation	\$0.00	\$70.00	\$0.00	-\$70.00	-100.00%
	2130292	TOUR - Depreciation	\$0.00	\$6,348.00	\$0.00	-\$6,348.00	-100.00%
	2130299	TOUR - Administration Allocated	\$0.00	\$30,186.00	\$0.00	-\$30,186.00	-100.00%
		Operating Expenditure Total	\$47,500.00	\$175,524.00	\$66,175.28	-\$109,348.72	-62.30%
		Building Control					
		Operating Expenditure					
	2130350	BUILD - Contract Building Services	\$0.00	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
	2130385	BUILD - Legal Expenses	\$0.00	\$832.00	\$1,114.96	\$282.96	34.01%
	2130399	BUILD - Administration Allocated	\$0.00	\$6,354.00	\$0.00	-\$6,354.00	-100.00%
		Operating Expenditure Total	\$0.00	\$10,186.00	\$1,114.96	-\$9,071.04	-89.05%
		Economic Development					
		Operating Expenditure					
	2130630	ECON DEV - Insurance Expenses	\$0.00	\$200.00	\$0.00	-\$200.00	-100.00%
	2130651	ECON DEV - NGWG	\$0.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
		Operating Expenditure Total	\$0.00	\$3,532.00	\$0.00	-\$3,532.00	-100.00%
		Other Economic Services					
		Operating Expenditure					
	2130855	OTH ECON - Community Bus	\$0.00	\$888.00	\$0.00	-\$888.00	-100.00%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$12,570.00	\$10,644.51	-\$1,925.49	-15.32%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$2,008.00	\$0.00	-\$2,008.00	-100.00%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$140.00	\$0.00	-\$140.00	-100.00%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$0.00	\$1,082.88	\$1,082.88	
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$100.00	\$0.00	-\$100.00	-100.00%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$40.00	-\$272.32	-\$312.32	-780.80%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$66.00	\$0.00	-\$66.00	-100.00%
	2130860	OTH ECON - Community Resource Centre Operations	\$0.00	\$0.00	\$1,203.74	\$1,203.74	
	2130863	OTH ECON - Post Office Operations	\$0.00	\$838.00	\$691.11	-\$146.89	-17.53%
	2130863	OTH ECON - Post Office Operations	\$0.00	\$154.00	\$69.00	-\$85.00	-55.19%
	2130863	OTH ECON - Post Office Operations	\$0.00	\$8.00	\$0.00	-\$8.00	-100.00%
	2130863	OTH ECON - Post Office Operations	\$0.00	\$100.00	\$0.00	-\$100.00	-100.00%
	2130863	OTH ECON - Post Office Operations	\$0.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$0.00	\$666.00	\$0.00	-\$666.00	-100.00%
	2130888	OTH ECON - Building Operations	\$0.00	\$280.00	\$880.80	\$600.80	214.57%
	2130889	OTH ECON - Building Maintenance	\$0.00	\$102.00	\$46.15	-\$55.85	-54.75%
	2130889	OTH ECON - Building Maintenance	\$0.00	\$314.00	\$0.00	-\$314.00	-100.00%
	2130889	OTH ECON - Building Maintenance	\$0.00	\$196.00	\$87.63	-\$108.37	-55.29%
	2130899	OTH ECON - Administration Allocated	\$0.00	\$1,588.00	\$0.00	-\$1,588.00	-100.00%
		Operating Expenditure Total	\$0.00	\$20,390.00	\$14,433.50	-\$5,956.50	-29.21%
		Economic Services Total Income	\$0.00	-\$22,016.00	-\$55,848.44	-\$33,832.44	153.67%
		Economic Services Total Expenditure	\$47,500.00	\$218,158.00	\$81,723.74	-\$136,434.26	-62.54%

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget 31/08/2021 YTD 31/08/2021 YTD				Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
		Other Property & Services						
		Private Works						
		Operating Income						
	3140120	PRIVATE - Private Works Income	\$0.00	\$0.00	\$-175.00	\$-175.00		
		Operating Income Total	\$0.00	\$0.00	\$-175.00	\$-175.00		
		Administration costs						
		Operating Income						
	3140220	ADMIN - Fees & Charges	\$0.00	\$-40.00	\$0.00	\$40.00		-100.00%
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$-530.00	\$0.00	\$530.00		-100.00%
		Operating Income Total	\$0.00	\$-570.00	\$0.00	\$570.00		-100.00%
		Plant Operations						
		Operating Income						
	3140410	POC - Fuel Tax Credits Grant Scheme	\$0.00	\$-4,166.00	\$4,439.00	\$8,605.00		-206.55%
		Operating Income Total	\$0.00	\$-4,166.00	\$4,439.00	\$8,605.00		-206.55%
		Private Works						
		Operating Expenditure						
	2140187	PRIVATE - Private Works Expenses	\$0.00	\$138.00	\$0.00	\$-138.00		-100.00%
	2140187	PRIVATE - Private Works Expenses	\$0.00	\$82.00	\$0.00	\$-82.00		-100.00%
	2140187	PRIVATE - Private Works Expenses	\$0.00	\$262.00	\$0.00	\$-262.00		-100.00%
		Operating Expenditure Total	\$0.00	\$482.00	\$0.00	\$-482.00		-100.00%
		Administration costs						
		Operating Expenditure						
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$1,341.01	\$1,341.01		
	2140200	ADMIN - Employee Costs	\$0.00	\$124,310.00	\$58,666.41	\$-65,643.59		-52.81%
	2140200	ADMIN - Employee Costs	\$0.00	\$15,826.00	\$8,972.64	\$-6,853.36		-43.30%
	2140200	ADMIN - Employee Costs	\$0.00	\$1,376.00	\$0.00	\$-1,376.00		-100.00%
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$20,188.47	\$20,188.47		
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$5,200.00	\$5,200.00		
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$10,152.52	\$10,152.52		
	2140200	ADMIN - Employee Costs	\$0.00	\$0.00	\$-20.91	\$-20.91		
	2140203	ADMIN - Uniforms	\$0.00	\$1,040.00	\$0.00	\$-1,040.00		-100.00%
	2140204	ADMIN - Training & Development	\$0.00	\$3,500.00	\$1,675.51	\$-1,824.49		-52.13%
	2140204	ADMIN - Training & Development	\$0.00	\$0.00	\$2,396.27	\$2,396.27		
	2140205	ADMIN - Recruitment	\$0.00	\$0.00	\$6,447.27	\$6,447.27		
	2140205	ADMIN - Recruitment	\$0.00	\$1,666.00	\$120.00	\$-1,546.00		-92.80%
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$0.00	\$1,608.00	\$0.00	\$-1,608.00		-100.00%
	2140208	ADMIN - Other Employee Expenses	\$0.00	\$166.00	\$0.00	\$-166.00		-100.00%
	2140208	ADMIN - Other Employee Expenses	\$0.00	\$0.00	\$65.34	\$65.34		
	2140209	ADMIN - Travel & Accommodation	\$0.00	\$1,666.00	\$38.28	\$-1,627.72		-97.70%
	2140210	ADMIN - Motor Vehicle Expenses	\$0.00	\$4,320.00	\$0.00	\$-4,320.00		-100.00%
	2140215	ADMIN - Printing and Stationery	\$0.00	\$6,332.00	\$7,091.78	\$759.78		12.00%
	2140216	ADMIN - Postage and Freight	\$0.00	\$416.00	\$13.55	\$-402.45		-96.74%
	2140220	ADMIN - Communication Expenses	\$0.00	\$12,666.00	\$1,729.09	\$-10,936.91		-86.35%
	2140221	ADMIN - Information Technology	\$0.00	\$9,116.00	\$6,401.85	\$-2,714.15		-29.77%
	2140221	ADMIN - Information Technology	\$0.00	\$0.00	\$361.05	\$361.05		
	2140226	ADMIN - Office Equipment Mfce	\$0.00	\$166.00	\$0.00	\$-166.00		-100.00%
	2140227	ADMIN - Records Management	\$0.00	\$432.00	\$0.00	\$-432.00		-100.00%
	2140228	ADMIN - Title Searches	\$0.00	\$16.00	\$0.00	\$-16.00		-100.00%
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/C)	\$0.00	\$5,738.00	\$42,753.68	\$37,015.68		645.10%
	2140240	ADMIN - Advertising and Promotion	\$0.00	\$2,066.00	\$720.00	\$-1,346.00		-65.15%
	2140241	ADMIN - Subscriptions and Memberships	\$0.00	\$166.00	\$1,002.73	\$836.73		504.05%
	2140252	ADMIN - Consultants	\$0.00	\$34,166.00	\$58,323.72	\$24,157.72		70.71%
	2140252	ADMIN - Consultants	\$0.00	\$0.00	\$2,270.87	\$2,270.87		
	2140265	ADMIN - Software Licences/Upgrades	\$0.00	\$0.00	\$33,811.74	\$33,811.74		
	2140265	ADMIN - Software Licences/Upgrades	\$0.00	\$15,706.00	\$2,772.64	\$-12,933.36		-82.35%
	2140271	ADMIN - Lease Interest Repayments	\$0.00	\$18.00	\$0.00	\$-18.00		-100.00%
	2140284	ADMIN - Audit Fees	\$0.00	\$0.00	\$48,000.00	\$48,000.00		
	2140285	ADMIN - Legal Expenses	\$0.00	\$9,166.00	\$548.95	\$-8,617.05		-94.01%
	2140286	ADMIN - Expensed Minor Asset Purchases	\$0.00	\$1,666.00	\$1,614.85	\$-51.15		-3.07%
	2140287	ADMIN - Other Expenses	\$0.00	\$0.00	\$3,364.49	\$3,364.49		
	2140287	ADMIN - Other Expenses	\$0.00	\$166.00	\$617.84	\$451.84		272.19%
	2140288	ADMIN - Building Operations	\$0.00	\$3,596.00	\$0.00	\$-3,596.00		-100.00%
	2140288	ADMIN - Building Operations	\$0.00	\$0.00	\$1,938.22	\$1,938.22		
	2140288	ADMIN - Building Operations	\$0.00	\$0.00	\$568.20	\$568.20		
	2140288	ADMIN - Building Operations	\$0.00	\$3,100.00	\$0.00	\$-3,100.00		-100.00%
	2140288	ADMIN - Building Operations	\$0.00	\$350.00	\$0.00	\$-350.00		-100.00%
	2140288	ADMIN - Building Operations	\$0.00	\$2,010.00	\$6,433.56	\$4,423.56		220.08%
	2140288	ADMIN - Building Operations	\$0.00	\$6,830.00	\$0.00	\$-6,830.00		-100.00%
	2140289	ADMIN - Building Maintenance	\$0.00	\$4,842.00	\$109.52	\$-4,732.48		-97.74%
	2140289	ADMIN - Building Maintenance	\$0.00	\$0.00	\$454.55	\$454.55		
	2140289	ADMIN - Building Maintenance	\$0.00	\$396.00	\$-31.81	\$-427.81		-108.03%
	2140289	ADMIN - Building Maintenance	\$0.00	\$9,192.00	\$191.66	\$-8,990.34		-97.91%

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
	2140292	ADMIN - Depreciation	\$0.00	\$20,666.00	\$0.00		-\$20,666.00	-100.00%
	2140292	ADMIN - Depreciation	\$0.00	\$4,338.00	\$0.00		-\$4,338.00	-100.00%
	2140292	ADMIN - Depreciation	\$0.00	\$36.00	\$0.00		-\$36.00	-100.00%
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$0.00	\$8,892.00	\$0.00		-\$8,892.00	-100.00%
	2140299	ADMIN - Administration Overheads Recovered	\$0.00	-\$317,746.00	\$0.00		\$317,746.00	-100.00%
		Operating Expenditure Total	\$0.00	-\$18.00	\$336,305.54		\$336,323.54	-1868464.11%
		PWOH Costs						
		Operating Expenditure						
	2140300	PWO - Employee Costs	\$0.00	\$21,666.00	\$76,146.40		\$54,480.40	251.46%
	2140300	PWO - Employee Costs	\$0.00	\$11,758.00	\$7,084.21		-\$4,673.79	-39.75%
	2140300	PWO - Employee Costs	\$0.00	\$1,340.00	\$0.00		-\$1,340.00	-100.00%
	2140300	PWO - Employee Costs	\$0.00	\$0.00	\$43,811.05		\$43,811.05	
	2140300	PWO - Employee Costs	\$0.00	\$0.00	\$210.00		\$210.00	
	2140303	PWO - Uniforms	\$0.00	\$1,000.00	\$1,783.24		\$783.24	78.32%
	2140304	PWO - Training & Development	\$0.00	\$2,500.00	\$0.00		-\$2,500.00	-100.00%
	2140305	PWO - Recruitment	\$0.00	\$666.00	\$0.00		-\$666.00	-100.00%
	2140307	PWO - Protective Clothing	\$0.00	\$332.00	\$122.37		-\$209.63	-63.14%
	2140307	PWO - Protective Clothing	\$0.00	\$0.00	\$77.27		\$77.27	
	2140308	PWO - Other Employee Expenses	\$0.00	\$124.00	\$0.00		-\$124.00	-100.00%
	2140310	PWO - Motor Vehicle Expenses	\$0.00	\$14,176.00	\$0.00		-\$14,176.00	-100.00%
	2140315	PWO - Printing and Stationery	\$0.00	\$0.00	\$34.40		\$34.40	
	2140316	PWO - Postage and Freight	\$0.00	\$332.00	\$0.00		-\$332.00	-100.00%
	2140320	PWO - Communication Expenses	\$0.00	\$1,332.00	\$1,305.62		-\$26.38	-1.98%
	2140321	PWO - Information Technology	\$0.00	\$1,332.00	\$0.00		-\$1,332.00	-100.00%
	2140323	PWO - Sick Pay	\$0.00	\$3,506.00	\$1,371.29		-\$2,134.71	-60.89%
	2140324	PWO - Annual Leave	\$0.00	\$8,238.00	\$7,603.88		-\$634.12	-7.70%
	2140324	PWO - Annual Leave	\$0.00	\$0.00	\$1,648.92		\$1,648.92	
	2140325	PWO - Public Holidays	\$0.00	\$4,206.00	\$0.00		-\$4,206.00	-100.00%
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$0.00	\$2,702.00	\$0.00		-\$2,702.00	-100.00%
	2140330	PWO - OHS and Toolbox Meetings	\$0.00	\$0.00	\$2,802.59		\$2,802.59	
	2140330	PWO - OHS and Toolbox Meetings	\$0.00	\$0.00	\$5,172.24		\$5,172.24	
	2140341	PWO - Subscriptions & Memberships	\$0.00	\$0.00	\$90.90		\$90.90	
	2140352	PWO - Consultants	\$0.00	\$1,666.00	\$0.00		-\$1,666.00	-100.00%
	2140365	PWO - Maintenance/Operations	\$0.00	\$8,302.00	\$14,530.13		\$6,228.13	75.02%
	2140365	PWO - Maintenance/Operations	\$0.00	\$0.00	\$2,744.25		\$2,744.25	
	2140365	PWO - Maintenance/Operations	\$0.00	\$0.00	-\$574.50		-\$574.50	
	2140365	PWO - Maintenance/Operations	\$0.00	\$0.00	\$682.42		\$682.42	
	2140365	PWO - Maintenance/Operations	\$0.00	\$2,650.00	\$2,797.50		\$147.50	5.57%
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$0.00	\$8,324.73		\$8,324.73	
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$3,268.00	\$1,641.69		-\$1,626.31	-49.76%
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$218.00	\$0.00		-\$218.00	-100.00%
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$0.00	\$20.95		\$20.95	
	2140371	PWO Bldg Mtce - Employee Costs	\$0.00	\$0.00	\$120.00		\$120.00	
	2140372	PWO Bldg Mtce - Uniforms	\$0.00	\$82.00	\$0.00		-\$82.00	-100.00%
	2140373	PWO Bldg Mtce - Training & Development	\$0.00	\$166.00	\$0.00		-\$166.00	-100.00%
	2140376	PWO Bldg Mtce - Protective Clothing	\$0.00	\$166.00	\$0.00		-\$166.00	-100.00%
	2140380	PWO Bldg Mtce - Expendable Tools	\$0.00	\$166.00	\$0.00		-\$166.00	-100.00%
	2140381	PWO Bldg Mtce - Minor Expenses	\$0.00	\$0.00	\$172.73		\$172.73	
	2140386	PWO - Expensed Minor Asset Purchases	\$0.00	\$3,332.00	\$0.00		-\$3,332.00	-100.00%
	2140392	PWO - Depreciation	\$0.00	\$1,674.00	\$0.00		-\$1,674.00	-100.00%
	2140392	PWO - Depreciation	\$0.00	\$992.00	\$0.00		-\$992.00	-100.00%
	2140393	PWO - LESS Allocated to Works (PWO's)	\$0.00	-\$185,424.00	-\$129,424.40		\$55,999.60	-30.20%
	2140398	PWO - Staff Housing Costs Allocated	\$0.00	\$1,726.00	\$0.00		-\$1,726.00	-100.00%
	2140399	PWO - Administration Allocated	\$0.00	\$85,790.00	\$0.00		-\$85,790.00	-100.00%
		Operating Expenditure Total	\$0.00	-\$16.00	\$50,299.88		\$50,315.88	-314474.25%
		Plant Operations						
		Operating Expenditure						
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$0.00	\$11,768.00	\$3,234.18		-\$8,533.82	-72.52%
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$0.00	\$22,342.00	\$5,929.87		-\$16,412.13	-73.46%
	2140411	POC - External Parts & Repairs	\$0.00	\$0.00	\$1,328.19		\$1,328.19	
	2140411	POC - External Parts & Repairs	\$0.00	\$9,166.00	-\$310.61		-\$9,476.61	-103.39%
	2140411	POC - External Parts & Repairs	\$0.00	\$0.00	\$455.00		\$455.00	
	2140412	POC - Fuels and Oils	\$0.00	\$16,454.00	\$13,756.67		-\$2,697.33	-16.39%
	2140413	POC - Tyres and Tubes	\$0.00	\$3,932.00	\$0.00		-\$3,932.00	-100.00%
	2140416	POC - Licences/Registrations	\$0.00	\$1,122.00	\$0.00		-\$1,122.00	-100.00%
	2140417	POC - Insurance Expenses	\$0.00	\$3,448.00	\$22,404.79		\$18,956.79	549.79%
	2140492	POC - Depreciation	\$0.00	\$49,918.00	\$0.00		-\$49,918.00	-100.00%
	2140494	POC - LESS Plant Operation Costs Allocated to Works	\$0.00	-\$118,156.00	-\$46,921.25		\$71,234.75	-60.29%
		Operating Expenditure Total	\$0.00	-\$6.00	-\$123.16		-\$117.16	1952.67%

FIS Financial Information Schedule For the Period Ending
31 August 2021

31/08/2021	COA	Description	Budget 31/08/2021 YTD		31/08/2021 YTD		Variance (\$)	Variance (%)
			Amendments	Budget	Actual			
		Salaries and Wages						
		Operating Expenditure						
	2140500	SAL - Gross Salary and Wages	\$0.00	\$354,346.00	\$240,242.14	-\$114,103.86	-32.20%	
	2140501	SAL - LESS Salaries & Wages Allocated	\$0.00	-\$354,346.00	-\$240,242.14	\$114,103.86	-32.20%	
		Operating Expenditure Total	\$0.00	\$0.00	\$0.00	\$0.00		
		Other Property & Services Total Income	\$0.00	-\$4,736.00	\$4,264.00	\$9,000.00	-190.03%	
		Other Property & Services Total Expenditure	\$0.00	\$442.00	\$386,482.26	\$386,040.26	87339.43%	
		Total Income	\$0.00	-\$3,612,146.40	-\$4,306,444.04	-\$314,035.40	19.22%	
		Total Expenditure	\$47,500.00	\$1,101,274.00	\$777,675.33	-\$323,826.91	-29.38%	

12.1.2	Monthly list of payments for August 2021
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM473
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payments August 2021 [OKHJ] [12.1.2.1 - 5 pages]

SUMMARY:

The list of payments made for the month of August 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 August 2021 are attached.

CONSULTATION:

Antonio Giometti – Chief Financial Officer.

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 Regulation 13.

POLICY IMPLICATIONS:

Policy 4-7 – Creditors – Preparation for Payment.

FINANCIAL IMPLICATIONS:

\$387,618.50 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 August 2021 totaling \$387,618.50 being:

- 1. Electronic Funds Transfer EFT 6185 – 6257, payments from Municipal Fund totaling \$352,702.62.
- 2. Direct Debit payments from the Municipal Fund totaling \$34,915.88.
- 3. Payroll payments from the Municipal Fund totaling \$83,697.96.
- 4. Credit Card payments of \$3,603.53 for the Statement Month of July are included in Direct Debits of \$34,915.88.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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Shire of Menzies
Payments for the Month of August 2021

Name	Description	Amount
Cheques		\$(0.00)
EFT		\$(352,702.62)
Direct Debit		\$(34,915.88)
Total Payments		<u>\$(387,618.50)</u>
Credit Card Payments (included in Direct Debit)		\$3,603.53

Shire of Menzies
Payments for the Month of August 2021

Chq/EFT	Date	Name	Description	Amount
EFT6185	02/08/2021	St Barbara Ltd	Rates refund for assessment A4654 E31/00999 MINING TENEMENT	\$2,180.50
EFT6186	02/08/2021	Global Commercial Kitchen Equipment	BC029 OLD BUTCHER SHOP Commercial kitchen appliances	\$36,745.95
EFT6187	02/08/2021	McLean Print	McLean Print Reprocess Payment incorrect details	\$495.00
EFT6188	06/08/2021	The People & Culture Office	ADMIN RECRUITMENT HR Audit Balance Payment QU-2011	\$4,532.00
EFT6189	06/08/2021	Industrial Protective Products	DEPOT MAINTENANCE Safety Shower	\$561.01
EFT6190	06/08/2021	EFTSURE PTY LTD	ADMIN SOFTWARE Set Up Fee	\$2,750.00
EFT6191	06/08/2021	Toll Transport Pty Ltd	FREIGHT PWOH Uniform	\$42.08
EFT6192	06/08/2021	Local Health Authorities Analtical Committee	ANALYTICAL SERVICES Annual Fee	\$396.00
EFT6193	12/08/2021	Canine Control	RANGER SERVICES 22 July 2021	\$1,600.50
EFT6194	12/08/2021	3E Advantage	ADMIN & VISITOR CENTRE Monthly Copier Charges July 2021	\$2,504.67
EFT6195	12/08/2021	Cloud Collections Pty Ltd	RATES Collection Commission for July 2021	\$233.01
EFT6196	12/08/2021	LG Best Practices	ADMIN CONSULTANT Monthly Financial and CFO Assitance	\$1,782.00
EFT6197	12/08/2021	Brian Joiner	BRIAN JOINER PROFESSIONAL DEVELOPMENT Reimbursement	\$2,290.00
EFT6198	12/08/2021	Golden Mile Cleaning Services	CONTRACTOR CLEANER Kelly Martin	\$2,600.00
EFT6199	12/08/2021	Antonio Giometti	ADMIN TRAINING Antonio Giometti Travel Expenses and NAB Token Postage	\$99.99
EFT6200	12/08/2021	Integrity Staffing	CONTRACTOR EXECUTIVE OFFICER Diane Bower	\$6,221.08
EFT6201	12/08/2021	BMC Plumbing & Gas	TOWN HALL ADMIN, 25 ONSLOW & TRUCK BAY Plumbing	\$1,115.84
EFT6202	12/08/2021	WA Local Govt Association	JAN HANCOCK TRAINING Meeting Procedure eLearning	\$1,170.00
EFT6203	12/08/2021	Australasian Performing Right Assiciation	ANNUAL SUBSCRIPTIONS AND MEMBERSHIP OneMusic Licence	\$350.00
EFT6204	12/08/2021	Air Liquide Australia Ltd	DEPOT WORKSHOP Cylinder Fee Monthly Rental	\$28.16
EFT6205	12/08/2021	Canning Pool & Pump Centre Pty	WATER PARK OPERATION Chlorine	\$140.00
EFT6206	12/08/2021	Core Business Australia Pty Ltd	ROAD ASSETS FLOOD DAMAGE SUPERVISION Claim 1	\$31,059.99
EFT6207	12/08/2021	Cybersecure	ADMIN IT Backup Service for August 2021	\$309.38
EFT6208	12/08/2021	Debra Kay Pianto	REIMBURSEMENT VARIOUS PROPERTIES Consumables	\$102.40
EFT6209	12/08/2021	Eagle Petroleum (W.A) Pty Ltd	VARIOUS PLANT FUEL July 2021	\$4,443.73
EFT6210	12/08/2021	Goldline Distributors	VARIOUS PROPERTIES Cleaning Supplies, Refreshment for Meetings	\$1,047.80
EFT6211	12/08/2021	Kleenheat Gas	VARIOUS PROPERTIES Gas Refills	\$1,102.33
EFT6212	12/08/2021	Marketforce	EMPLOYMENT RECRUITMENT Adverts Executive Officer West Australian	\$3,574.74
EFT6213	12/08/2021	Shire of Menzies Social Club	Payroll deductions	\$120.00
EFT6214	12/08/2021	Netlogic Information Technology	ADMIN IT Wireless Equipment for Depot and CFO	\$2,210.00
EFT6215	12/08/2021	Office National	ADMIN STATIONERY	\$460.80
EFT6216	12/08/2021	Moore Australia	ADMIN CONSULTANT Prepare and Lodge Shire Fringe Benefits Tax Return	\$1,650.00
EFT6217	12/08/2021	Verlinden's Electrical Service	VARIOUS PROPERTIES Electrical Works Caravan Park , 12A & 12B and Depot	\$1,666.50
EFT6218	12/08/2021	Vissign Australia Pty Ltd	DEPOT SUPPLY SIGN	\$280.50
EFT6219	12/08/2021	WesTrac Pty Ltd	P0234 12MN GRADER Oil Filter	\$57.72
EFT6220	20/08/2021	Golden Mile Cleaning Services	ADMIN EMPLOYEE COSTS Cleaning contractor	\$5,200.00
EFT6221	24/08/2021	Canine Control	ANIMAL CONSULTANT Ranger services	\$1,600.50
EFT6222	24/08/2021	Xstra Global IT and Communication Solutions	COMMUNICATION EXPENSES Admin PABX	\$286.08
EFT6223	24/08/2021	Purewater Pool Services Pty Ltd	WATER PARK MAINTENANCE SIM card, Annual WEB contract	\$385.00
EFT6224	24/08/2021	Roadstone West Pty Ltd t/a Greenfield Technical Services	RTR007 MENZIES NORTH WEST ROAD Tender evaluation	\$3,300.00
EFT6225	24/08/2021	Janet Hancock	CARAVAN PARK MAINTENANCE Gas gauges, usb	\$129.69
EFT6226	24/08/2021	The People & Culture Office	ADMIN RECRUITMENT Interview Executive Officer	\$132.00
EFT6227	24/08/2021	Steven Tweedie	GOVERNANCE CONSULTANT Design and deliver training	\$2,464.00
EFT6228	24/08/2021	Hersey's Safety Pty Ltd	WORKS UNIFORMS Dwayne Dimer	\$695.21
EFT6229	24/08/2021	RSEA Pty Ltd	STAFF UNIFORMS Jan Hancock, Debbie Pianto	\$228.00
EFT6230	24/08/2021	Maiolo Construction	BC029 OLD BUTCHER SHOP Renovations	\$57,943.22
EFT6231	24/08/2021	Integrity Staffing	ADMIN EMPLOYEE COSTS Relief EA	\$3,189.29
EFT6232	24/08/2021	Essential Metals	Rates refund for assessment A5359 E30/00487 MINING TENEMENT	\$264.40
EFT6233	24/08/2021	Golden Lode Pty Ltd	Rates refund for assessment A4832 P30/01105 MINING TENEMENT	\$61.04
EFT6234	24/08/2021	WA Local Govt Association	MEMBERS TRAINING Cr. R. Baird	\$780.00
EFT6235	24/08/2021	Australian Taxation Office	PAYG Taxation	\$31,172.00
EFT6236	24/08/2021	Cabcharge Australia Limited	ADMIN TRAVEL & ACCOMODATION Antonio Giometti Taxi while at training	\$42.11
EFT6237	24/08/2021	Toll Transport Pty Ltd	DEPOT CONSUMABLES Freight Depot uniforms	\$48.71
EFT6238	24/08/2021	Jillian Dwyer	MEMBERS TRAVEL Cr. J. Dwyer	\$170.00
EFT6239	24/08/2021	Heatleys safety and Industrial	WORKS UNIFORMS G. Marland - J. Warner	\$933.33
EFT6240	24/08/2021	IT Vision	INFORMATION SYSTEMS Altus Bank Rec program	\$3,355.00
EFT6241	24/08/2021	Cr Keith Mader	MEMBERS TRAVEL Cr. K. Mader	\$637.82

Shire of Menzies
Payments for the Month of August 2021

EFT6242	24/08/2021	Marketforce	R2R 049 TJUNTJUNTJARA ACCESS ROAD Advertise tender 4/21	\$950.76
EFT6243	24/08/2021	Mcleods Barristers & Solicitors	West Australian Newspaper	\$603.84
EFT6244	24/08/2021	Netlogic Information Technology	ADMIN LEGAL EXPENSES Sale of Kookynie lots	
EFT6245	24/08/2021	Office National	INFORMATION TECHNOLOGY Fix printer issues, setup new users, increase disk space	\$2,459.27
EFT6246	24/08/2021	Shire Of Leonora	VISITOR CENTRE OPERATIONS Cash Register rolls	\$41.22
EFT6247	24/08/2021	WesTrac Pty Ltd	TOURISM PUBLIC RELATIONS Storage and distribution of pamphlets, May 2020 to June 2021	\$344.55
EFT6248	27/08/2021	RJTJ's Realistic Removals	P0234 12MN GRADER Fuel filter	\$61.28
EFT6249	31/08/2021	Lgiswa	ADMIN RECRUITMENT Relocation costs	\$1,504.00
EFT6250	31/08/2021	Asoncion Tambis	LGIS PROPERTY INSURANCE 1ST INSTALMENT	\$96,232.24
EFT6251	31/08/2021	Michael Bargerbos	REFUND BOND MOVING OUT FROM SHIRE STAFF HOUSE	\$280.00
EFT6252	31/08/2021	Sharlene Mik	REFUND BOND UPON TERMINATION	\$320.00
EFT6253	31/08/2021	JLT Risk Solutions Pty Ltd	REFUND BOND UPON TERMINATION	\$160.00
EFT6254	31/08/2021	Debra Kay Pianto	EMPLOYEE INCOME PROTECTION Personal Accident and Sickness Insurance	\$19,010.38
EFT6255	31/08/2021	Carol Mcallan	REFUND OF OVERPAYMENT OF STAFF HOUSING BOND	\$80.00
EFT6256	31/08/2021	Shire of Menzies Social Club	REFUND OF OVERPAYMENT OF HOUSING BOND	\$80.00
EFT6257	31/08/2021	RJTJ's Realistic Removals	Payroll deductions	\$130.00
			SUSPENSE ACCOUNT Creditor payment received after sent to wrong account	\$1,504.00
				\$352,702.62

Shire of Menzies
Payments for the Month of August 2021

Chq/EFT	Date	Name	Description	Amount
DD4117.1	10/08/2021	IOOF Essential Super	Superannuation contributions	\$644.23
DD4117.2	10/08/2021	Australian Super	Payroll deductions	\$2,199.15
DD4117.3	10/08/2021	Sunsuper	Payroll deductions	\$1,125.00
DD4117.4	10/08/2021	Aware Super Pty Ltd	Payroll deductions	\$4,736.30
DD4159.1	24/08/2021	IOOF Essential Super	Superannuation contributions	\$644.23
DD4159.2	24/08/2021	Cbus	Superannuation contributions	\$581.44
DD4159.3	24/08/2021	Australian Super	Payroll deductions	\$2,173.95
DD4159.4	24/08/2021	Sunsuper	Superannuation contributions	\$500.00
DD4159.5	24/08/2021	Aware Super Pty Ltd	Payroll deductions	\$5,497.46
DD4163.1	02/08/2021	WESTNET	VISITOR CENTRE OPERATIONS Internet	\$54.99
DD4165.1	02/08/2021	NAB	ADMIN Credit Card	\$3,603.53
DD4167.1	09/08/2021	Power ICT Pty Ltd	ADMIN COMMUNICATION EXPENSES Messages on hold	\$75.90
DD4169.1	09/08/2021	Telstra - DIRECT DEBIT ONLY	ADMIN COMMUNICATION EXPENSES Office Internet	\$527.90
DD4171.1	09/08/2021	Telstra - DIRECT DEBIT ONLY	COMMUNICATION EXPENSES Satelitte phones	\$546.80
DD4174.1	11/08/2021	Telstra - DIRECT DEBIT ONLY	COMMUNICATION EXPENSES Works, caravan park, office	\$458.99
DD4176.1	19/08/2021	Horizon Power	ROADS MAINTENANCE Street lighting	\$946.84
DD4188.1	26/08/2021	Gregory Dwyer	MEMBERS SITTING FEES Pres. G. Dwyer	\$3,364.49
DD4188.2	26/08/2021	Ian Baird	MEMBERS SITTING FEES Cr. I. Baird	\$1,289.67
DD4188.3	26/08/2021	Jillian Dwyer	MEMBERS SITTING FEES Cr. J. Dwyer	\$875.83
DD4188.4	26/08/2021	Cr Keith Mader	MEMBERS SITTING FEES Cr. K. Mader	\$875.83
DD4188.5	26/08/2021	Rohan S Baird	MEMBERS SITTING FEES Cr. R. Baird	\$875.83
DD4188.6	26/08/2021	Cr Justin Lee	MEMBERS SITTING FEES Cr. J. Lee	\$875.83
DD4196.1	05/08/2021	Water Corporation	BO016 53B WALSH STREET Water charges	\$38.37
DD4202.1	30/08/2021	Water Corporation	COUNCIL PROPERTIES 1 REID ST Water charges and usage	\$1,388.40
DD4204.1	30/08/2021	NAB	ADMIN OTHER EXPENSES Bank Fees Nab Connect	\$28.49
DD4207.1	30/08/2021	Wright Express Australia Pty Ltd	PLANT EXPENSES Staff Fuel Card	\$853.41
DD4209.1	31/08/2021	NAB	ADMIN EXPENSES Bank Fees BPay, Account fees	\$133.02
				\$34,915.88

Shire of Menzies
Payments for the Month of August 2021

Date	Name	Description	Amount
Credit Card			
		Card No: **** * 2831	
12/07/2021	The Plaza Hotel	Cr. Mader - Accomodation	\$ 221.10
20/07/2021	Qantas Airways	Airfare - CFO - Training	\$ 1,142.37
21/07/2021	WA Newspapers	Monthly online newspapers fee	\$ 28.00
22/07/2021	Adobe Systems	Monthly Adobe fee	\$ 299.90
7/26/2021	Daphne Florist	Flowers for employee - new baby	\$ 80.00
7/27/2021	Horizon Power Bentley	Power for new house - 23 Onslow Street	\$ 1,077.66
7/28/2021	Virgin Australia	Booking fees airfare- Governance Manager	\$ 7.50
	Virgin Australia	Airfare - Governance Manager	\$ 738.00
	National Australia Bank	Card Fee	\$ 9.00
Total Credit Card included in Direct Debits			<u>\$ 3,603.53</u>
Payroll			
11/08/2021	Automatic Drawing	Payroll	\$ 38,724.19
25/08/2021	Automatic Drawing	Payroll	\$ 44,973.77
Total Payroll included in Direct Debits			<u>\$ 83,697.96</u>

12.1.3	Monthly Investment Report August 2021
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM472
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

This item recommends Council receives the investment report for the month of August 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 31/08/2021:

INSTITUTION / ACCOUNT TYPE	SUM	TERM	DATE OF MATURITY	INTEREST RATE	RISK ASSESSMENT
NAB – Municipal	\$ 4,294,501.95	Open	Open		Medium
NAB – Reserve Fund – Cash Maximiser	\$ 12,303,446.24	Open	Open	0.010%	Medium
NAB – Cash Maximiser	\$ 29,473.09	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:

Risk Statement	Level of Risk	Risk Mitigation Strategy
<p>There is always a certain risk in investment of funds as banking institutions are no longer the stable and unfailing institutions they once were.</p> <p>The proposal is to closely</p>	<p>Medium</p>	<p>Close management of investment.</p> <p>Close attention to financial markets and information.</p> <p>Diversity of investments as</p>

<p>manage the Shire's investments and avoid the possibility of loss on the investment.</p> <p>At the same time this proposal still seeks the safest and not necessarily the most profitable return on investments.</p>		<p>much as possible.</p>
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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 August 2021.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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12.1.4	Unaudited Financial Report for the year ended 30 June 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM459
DATE OF REPORT	13 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Menzies 2020-21 AFS [12.1.4.1 - 50 pages]

SUMMARY:

The unaudited Financial Statements to the end of 30 June 2021 are provided for the information and consideration of the Council.

BACKGROUND:

Financial Statements are prepared each financial year and include the Statement of Comprehensive Income and Statement of Financial Position as at 30 June 2021. The Financial Statements are now provided to the Shire's external auditors.

COMMENT:

In accordance with the agreed audit schedule, the audited Financial Statements should be available by the start of December. The timeframes are in accordance with statutory requirements.

CONSULTATION:

Moore Australia, Consultants.

STATUTORY AUTHORITY:

Nil.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications from the recommendations 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:

Simple Majority

AUDIT COMMITTEE AND OFFICER RECOMMENDATION:

That Council Receive the Annual Financial Statements as at 30 June 2021.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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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 healthily 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 _____ day of _____ 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 \$
Revenue				
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
Expenses				
Employee costs		(1,465,956)	(2,020,866)	(1,966,860)
Materials and contracts		(1,547,736)	(2,307,568)	(1,867,224)
Utility charges		(79,869)	(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		(279,453)	(580,435)	(278,405)
		(5,644,362)	(7,344,580)	(6,571,312)
		1,349,597	(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)
		1,462,721	2,241,861	3,530,638
		2,812,318	402,888	3,611,439
Net result for the period				
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	1,883,862
		0	0	1,883,862
Total other comprehensive income for the period				
		2,812,318	402,888	5,495,301

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 \$
Revenue				
	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
		6,993,959	5,505,607	6,652,113
Expenses				
	2(b)			
Governance		(975,699)	(746,054)	(881,861)
General purpose funding		(213,533)	(421,679)	(264,419)
Law, order, public safety		(103,352)	(75,511)	(110,478)
Health		(32,074)	(46,337)	(38,541)
Housing		(173,574)	(270,951)	(194,735)
Community amenities		(293,437)	(326,485)	(379,856)
Recreation and culture		(785,751)	(767,059)	(805,794)
Transport		(1,942,500)	(2,820,848)	(2,318,875)
Economic services		(899,316)	(1,258,356)	(921,397)
Other property and services		(225,031)	(611,300)	(654,827)
		(5,644,267)	(7,344,580)	(6,570,783)
Finance Costs				
	2(b)			
Governance		(95)	0	0
Other property and services		0	0	(529)
		(95)	0	(529)
		1,349,597	(1,838,973)	80,801
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)
		1,462,721	2,241,861	3,530,638
Net result for the period		2,812,318	402,888	3,611,439
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	1,883,862
Total other comprehensive income for the period		0	0	1,883,862
Total comprehensive income for the period		2,812,318	402,888	5,495,301

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 \$
CURRENT ASSETS			
Cash and cash equivalents	3	15,838,724	12,901,851
Trade and other receivables	5	455,633	673,083
Inventories	6	15,211	13,623
Other assets	7	12,797	17,642
TOTAL CURRENT ASSETS		16,322,365	13,606,199
NON-CURRENT ASSETS			
Property, plant and equipment	8	10,222,163	10,565,699
Infrastructure	9	119,025,656	118,875,551
Right-of-use assets	11(a)	2,430	6,340
TOTAL NON-CURRENT ASSETS		129,250,249	129,447,590
TOTAL ASSETS		145,572,614	143,053,789
CURRENT LIABILITIES			
Trade and other payables	13	135,368	392,694
Lease liabilities	14(a)	2,363	3,985
Employee related provisions	16	192,238	197,107
TOTAL CURRENT LIABILITIES		329,969	593,786
NON-CURRENT LIABILITIES			
Lease liabilities	14(a)	0	2,363
Employee related provisions	16	14,362	41,675
TOTAL NON-CURRENT LIABILITIES		14,362	44,038
TOTAL LIABILITIES		344,331	637,824
NET ASSETS		145,228,283	142,415,965
EQUITY			
Retained surplus		21,098,871	18,733,641
Reserves - cash backed	4	12,303,243	11,856,155
Revaluation surplus	12	111,826,169	111,826,169
TOTAL EQUITY		145,228,283	142,415,965

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 \$
Balance as at 1 July 2019		18,481,111	8,497,246	109,942,307	136,920,664
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
Balance as at 30 June 2020		18,733,641	11,856,155	111,826,169	142,415,965
Comprehensive income					
Net result for the period		2,812,318	0	0	2,812,318
Total comprehensive income		2,812,318	0	0	2,812,318
Transfers from reserves	4	758,358	(758,358)	0	0
Transfers to reserves	4	(1,205,446)	1,205,446	0	0
Balance as at 30 June 2021		21,098,871	12,303,243	111,826,169	145,228,283

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 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,712,489	3,562,400	3,317,435
Operating grants, subsidies and contributions		2,950,577	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		105,783	0	552,567
Other revenue		96,158	23,050	98,911
		7,125,955	5,505,607	7,162,611
Payments				
Employee costs		(1,480,394)	(2,020,866)	(1,973,197)
Materials and contracts		(1,520,942)	(2,307,568)	(2,324,012)
Utility charges		(79,869)	(80,588)	(93,809)
Interest expenses		(95)	0	(529)
Insurance paid		(150,908)	(129,692)	(122,358)
Goods and services tax paid		(208,608)	0	(483,157)
Other expenditure		(279,453)	(580,435)	(278,405)
		(3,720,269)	(5,119,149)	(5,275,467)
Net cash provided by (used in) operating activities	17	3,405,686	386,458	1,887,144
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(786,502)	(2,084,500)	(1,134,117)
Payments for construction of infrastructure	9(a)	(1,145,797)	(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
Net cash provided by (used in) investment activities		(464,828)	(3,933,639)	414,846
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments for principal portion of lease liabilities	14(b)	(3,985)	0	(33,906)
Net cash provided by (used in) financing activities		(3,985)	0	(33,906)
Net increase (decrease) in cash held		2,936,873	(3,547,181)	2,268,084
Cash at beginning of year		12,901,851	12,703,555	10,633,767
Cash and cash equivalents at the end of the year	17	15,838,724	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 \$
OPERATING ACTIVITIES				
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
Revenue from operating activities (excluding rates)				
Governance		24,285	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
		3,489,686	1,943,207	3,300,903
Expenditure from operating activities				
Governance		(975,794)	(746,054)	(881,861)
General purpose funding		(213,533)	(421,679)	(264,419)
Law, order, public safety		(103,352)	(75,511)	(110,478)
Health		(32,074)	(46,337)	(38,541)
Housing		(173,574)	(270,951)	(194,735)
Community amenities		(293,437)	(326,485)	(379,856)
Recreation and culture		(785,751)	(767,059)	(805,794)
Transport		(1,942,500)	(2,820,848)	(2,354,204)
Economic services		(899,316)	(1,258,356)	(921,397)
Other property and services		(225,031)	(611,300)	(655,356)
		(5,644,362)	(7,344,580)	(6,606,641)
Non-cash amounts excluded from operating activities	25(a)	2,084,732	2,225,431	2,293,455
Amount attributable to operating activities		1,287,405	(2,364,194)	982,691
INVESTING ACTIVITIES				
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)	(786,502)	(2,084,500)	(1,134,117)
Purchase and construction of infrastructure	9(a)	(1,145,797)	(4,091,000)	(2,248,588)
Amount attributable to investing activities		(464,828)	(3,933,639)	414,846
FINANCING ACTIVITIES				
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
Amount attributable to financing activities		(451,073)	2,735,433	(3,392,815)
Surplus/(deficit) before imposition of general rates		371,504	(3,562,400)	(1,995,278)
Total amount raised from general rates	24(a)	3,512,250	3,562,400	3,352,627
Surplus/(deficit) after imposition of general rates	25(b)	3,883,754	0	1,357,349

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

SHIRE OF MENZIES
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FOR THE YEAR ENDED 30 JUNE 2021

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**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 \$
Operating grants, subsidies and contributions			
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
Non-operating grants, subsidies and contributions			
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
Total grants, subsidies and contributions	4,486,983	3,757,548	6,255,440
Fees and charges			
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
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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 \$
Revenue from statutory requirements				
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
		<u>3,512,250</u>	<u>3,562,400</u>	<u>3,352,627</u>
Other revenue				
Reimbursements and recoveries		85,346	23,050	50,160
Other		10,812	0	48,751
		<u>96,158</u>	<u>23,050</u>	<u>98,911</u>
Interest earnings				
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
		<u>133,258</u>	<u>211,640</u>	<u>252,350</u>

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
		<u>48,000</u>	<u>45,000</u>	<u>74,000</u>

Interest expenses (finance costs)

Lease liabilities	14(b)	95	0	529
		<u>95</u>	<u>0</u>	<u>529</u>

Other expenditure

Impairment loss on trade and other receivables from contracts with customers		(92,364)	0	0
Sundry expenses		371,817	580,435	278,405
		<u>279,453</u>	<u>580,435</u>	<u>278,405</u>

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

2. REVENUE AND EXPENSES

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		15,838,724	9,647,641
Term deposits		0	3,254,210
Total cash and cash equivalents		15,838,724	12,901,851
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
		<u>12,303,243</u>	<u>11,856,155</u>
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
Total restricted assets		12,303,243	11,856,155

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	2021	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing
	Balance		(from)	Balance	Balance		(from)	Balance	Balance		(from)	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	599,304	(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	17,889	87	0	17,976	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	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)	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 resealing 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
106,627	192,081
(320,812)	(413,176)
455,633	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
	\$	\$
Fuel and materials	13,623	13,623
Stock	1,588	0
	15,211	13,623
Balance at beginning of year	13,623	10,706
Inventories expensed during the year	(84,294)	(107,117)
Additions to inventory	85,882	110,034
Balance at end of year	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

Other assets - current

Prepayments
Accrued income

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

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.

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	411,533	304,978	716,511	17,713	51,278	1,000	786,502
(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	2,462,134	5,497,780	8,516,414	77,701	1,627,048	1,000	10,222,163
Comprises:								
Gross balance amount at 30 June 2021	556,500	2,561,533	5,766,078	8,884,111	104,983	2,484,226	1,000	11,474,320
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	2,462,134	5,497,780	8,516,414	77,701	1,627,048	1,000	10,222,163

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
	\$	\$	\$	\$	\$	\$
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
Prior year assets expensed	0	0	0	0	(4,545)	(4,545)
Additions	985,170	104,154	31,373	0	25,100	1,145,797
Depreciation (expense)	(1,146,290)	(159,172)	(21,608)	(7,708)	0	(1,334,778)
Transfers	0	343,631	0	0	0	343,631
Balance at 30 June 2021	113,782,413	4,165,255	789,858	263,030	25,100	119,025,656
Comprises:						
Gross balance at 30 June 2021	117,214,175	4,626,427	924,709	284,473	25,100	123,074,884
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	25,100	119,025,656

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 2020	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, infrastructure and investment properties 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, infrastructure and investment properties 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, investment properties 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	2020 Actual Loss
Plant and Equipment				
Transport				
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
	<u>2,120,345</u>	<u>2,225,431</u>	<u>2,242,127</u>

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
Sewerage piping	100 years
Water supply piping and drainage systems	75 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)
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 land	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	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		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	9,400	311,055
Accrued salaries and wages	5,297	22,709
ATO liabilities	35,156	0
Bonds and deposits held	12,713	2,523
Other payables	46,481	30,086
Rates in advance	26,321	26,321
	135,368	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.

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

14. LEASE LIABILITIES

(a) Lease Liabilities

	2021	2020
	\$	\$
Current	2,363	3,985
Non-current	0	2,363
	<u>2,363</u>	<u>6,348</u>

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020
					Lease Principal 1 July 2020	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Lease Principal 1 July 2020	Budget Lease Principal Repayments	Budget Lease Principal Outstanding	Budget Lease Interest Repayments	Lease Principal 1 July 2019	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services																
Motor Vehicle	6224365	Fleet Management	2.40%	60 months	0	0	0	0	0	0	0	0	30,004	(30,004)	0	(351)
Smart Board	IE1338	Your payment solution	2.10%	48 months	6,348	(3,985)	2,363	(95)	0	0	0	0	10,250	(3,902)	6,348	(178)
					<u>6,348</u>	<u>(3,985)</u>	<u>2,363</u>	<u>(95)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,254</u>	<u>(33,906)</u>	<u>6,348</u>	<u>(529)</u>

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

15. INFORMATION ON BORROWINGS (Continued)

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

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

	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:

	2021	2020
	\$	\$
Less than 12 months after the reporting date	137,468	197,107
More than 12 months from reporting date	68,562	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	15,838,724	9,156,374	12,901,851
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	2,812,318	402,888	3,611,439
Non-cash flows in Net result:			
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	217,450	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	(257,326)	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	3,405,686	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	1,922,476	2,867,925
Community amenities	636,778	866,992
Recreation and culture	6,070,569	4,399,256
Transport	121,218,321	121,072,992
Economic services	5,461,221	5,408,693
Other property and services	4,857,126	6,913,673
Unallocated	4,928,420	628,255
	<u>145,572,614</u>	<u>143,053,789</u>

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. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

	2021	2020
	\$	\$
Contracted for:		
- capital expenditure projects	50,000	0
Payable:		
- not later than one year	50,000	0

(b) 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	1,810	23,282
- later than one year but not later than five years	0	0
- later than five years	0	0
	1,810	23,282

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 \$
Elected member - President			
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
Elected member - Deputy President			
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
Elected member - 1			
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
Elected member - 2			
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
Elected member - 3			
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
Elected member - 4			
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
Elected member - 5			
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
Elected member - 6			
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
Elected member - 7			
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

	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
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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.

	2021 Actual	2020 Actual
The following transactions occurred with related parties:	\$	\$
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
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23. 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.

SHIRE OF MENZIES
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FOR THE YEAR ENDED 30 JUNE 2021

24. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21
			Actual Rateable Value \$	Actual Rate Revenue \$	Actual Interim Rates \$	Actual Back Rates \$	Actual Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$	2019/20 Actual Total Revenue \$	
Differential general rate / general rate													
Gross rental valuations													
Vacant	0.0864	4	20,956	1,811	0	0	1,811	1,811	0	0	1,811	1,811	1,811
Residential	0.0862	32	2,500,428	215,537	0	0	215,537	214,694	0	0	214,694	214,694	214,694
Unimproved valuations													
Mining lease	0.1655	229	15,472,156	2,560,642	13,106	0	2,573,748	2,561,176	50,000	0	2,611,176	2,430,616	2,430,616
Exploration lease	0.1500	321	3,082,413	462,362	0	0	462,362	467,552	0	0	467,552	420,983	420,983
Prospecting lease	0.1477	195	463,848	68,510	0	0	68,510	63,039	0	0	63,039	53,882	53,882
Pastoral lease	0.0829	23	826,983	68,557	0	0	68,557	67,750	0	0	67,750	60,861	60,861
Other	0.0829	63	307,900	25,525	0	0	25,525	24,978	0	0	24,978	24,978	24,978
Sub-Total		867	22,674,684	3,402,944	13,106	0	3,416,050	3,401,000	50,000	0	3,451,000	3,207,825	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	40,000
Residential	200	8	5,537	1,600	0	0	1,600	2,200	0	0	2,200	3,487	3,487
Unimproved valuations													
Mining lease	200	54	40,548	10,800	0	0	10,800	12,000	0	0	12,000	19,020	19,020
Exploration lease	200	141	117,116	28,200	0	0	28,200	37,400	0	0	37,400	53,760	53,760
Prospecting lease	200	73	47,028	14,600	0	0	14,600	17,800	0	0	17,800	25,048	25,048
Pastoral lease	200	4	4,638	800	0	0	800	1,400	0	0	1,400	2,536	2,536
Other	200	1	100	200	0	0	200	600	0	0	600	951	951
Sub-Total		481	256,048	96,200	0	0	96,200	111,400	0	0	111,400	144,802	144,802
Total amount raised from general rate		1,348	22,930,732	3,499,144	13,106	0	3,512,250	3,512,400	50,000	0	3,562,400	3,352,627	3,352,627

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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.

SHIRE OF MENZIES
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24. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	27/08/2020	0	0.0%	8.0%
Option Two				
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

Note	2020/21 (30 June 2021 Carried Forward) \$	2020/21 Budget (30 June 2021 Carried Forward) \$	2019/20 (30 June 2020 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
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> .			
Adjustments to operating activities			
	Less: Profit on asset disposals		
10(a)	(7,977)	0	(1,417)
	Work in progress expensed		
	4,545	0	0
	Movement in employee benefit provisions (non-current)		
	(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
	Non cash amounts excluded from operating activities		
	2,084,732	2,225,431	2,293,455
(b) Surplus/(deficit) after imposition of general rates			
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.			
Adjustments to net current assets			
	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
	Total adjustments to net current assets		
	(12,108,642)	(8,970,995)	(11,655,064)
Net current assets used in the Rate Setting Statement			
	Total current assets		
	16,322,365	9,837,304	13,606,199
	Less: Total current liabilities		
	(329,969)	(866,309)	(593,786)
	Less: Total adjustments to net current assets		
	(12,108,642)	(8,970,995)	(11,655,064)
	Net current assets used in the Rate Setting Statement		
	3,883,754	0	1,357,349

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
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.00%	15,838,724	0	3,229,794	12,608,930
2020					
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*	158,387	129,019

* 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
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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
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	2.22%	35.51%	82.20%	
Gross carrying amount	0	218,828	95,088	343,295	657,211
Loss allowance	0	4,858	33,766	282,188	320,812
30 June 2020					
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

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables. Due to the timing of the information available, the current expected credit loss allowance for 2021 was unable to be calculated

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.01%	0.82%	3.88%	6.35%	
Gross carrying amount	254	255	0	3,756	4,265
Loss allowance	0	2	0	239	241

30 June 2020

Trade and other receivables

Expected credit loss

Gross carrying amount

Loss allowance

The loss allowance for Sundry Debtors was not calculated for the 30th June 2020.

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
	\$	\$	\$	\$	\$
2021					
Payables	98,857	0	0	98,857	135,368
Contract liabilities	26,321	0	0	26,321	0
Lease liabilities	2,363	0	0	2,363	2,363
	127,541	0	0	127,541	137,731
2020					
Payables	377,519	0	0	377,519	392,694
Lease liabilities	3,985	2,363	0	6,348	6,348
	381,504	2,363	0	383,867	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 original 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.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>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.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Expenditure to assist in the education of the children and youth within the Shire.</p>
<p>HOUSING</p> <p>To provide and maintain housing.</p>	<p>Income and expenditure associated with the provision of housing to staff and others.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>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.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>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.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic well being.</p>	<p>The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overheads operating accounts.</p>	<p>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.</p>

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	29.18	4.41	3.26
Asset consumption ratio	0.96	0.98	0.98
Asset renewal funding ratio	0.56	2.78	N/A
Asset sustainability ratio	0.71	1.41	2.79
Debt service cover ratio	36,611	N/A	N/A
Operating surplus ratio	0.34	0.01	0.19
Own source revenue coverage ratio	0.70	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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

12.1.5	Budget - Two Month Interim Review
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM455
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Budget Review NT as per 31102021 [12.1.5.1 - 1 page] 2. Budget Review Aug 2021 Exp Operational Capital [12.1.5.2 - 3 pages]

SUMMARY:

This item provides Council with an interim budget review as at the end of August 2021.

BACKGROUND:

This interim budget review was undertaken by the Chief Financial Officer in consultation with the Chief Executive Officer and Works Manager.

It is based on comparison of actual revenue and expenditure information as at 31 August 2021 and budget projects to 31 August 2021.

This review was undertaken as an extraordinary review to ensure the sensibility and application of budget and the related revenue and expenditure for the period.

COMMENT:

This review is not the statutory Budget Review, but an awareness and check review.

The review has shown:

1. Overall revenue and expenditure actuals to the 31 August 2021 are within the overall budgeted revenue and expenditure for the same period
2. Total Comprehensive Income for this period is \$748,319 ahead of budget for the period.
3. The review has highlighted a few expenditure items that have been applied to the incorrect IE Codes, these are being reviewed and rectified.
4. Actual Operating Expenditure to 31 August 2021 is \$120,458 below Budget for the same period.

5. Actual Capital Expenditure to 31 August 2021 is \$1,567,935 below Budget for the same period. This is attributed to Budget being straight-lined.
6. Post this review the Capital Expenditure budget will be reviewed and aligned to proposed periods/months that the expenditure is likely to occur.

CONSULTATION:

Brian Joiner – Chief Executive Officer
 Garth Marland – Works Manager
 Moore Australia (Budget Review Template)

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 – REG 33A

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:

Absolute Majority

AUDIT COMMITTEE AND OFFICER RECOMMENDATION:

That Council Adopt the Interim Budget Review.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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SHIRE OF MENZIES
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 AUGUST 2021

Budget v Actual				
Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	YTD Variance Permanent (d)
	\$		\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year surplus/(deficit)	0	0	0	0
Revenue				
Specified area rates	3,556,469	3,552,558	3,552,558	0
Operating grants, subsidies and contributions	1,646,099	193,598	500,187	306,589 p
Fees and charges	207,265	34,524	63,396	28,872 p
Service charges				0
Interest earnings	112,500	18,748	4,742	(14,006) q
Other revenue	35,135	5,848	0	(5,848) q
Profit on asset disposals				0
	<u>5,557,468</u>	<u>3,805,276</u>	<u>4,120,883</u>	<u>315,607 p</u>
Expenditure				
Employee costs	(2,442,899)	(407,018)	(336,799)	70,219 q
Materials and contracts	(1,625,737)	(270,816)	(292,596)	(21,780) p
Utility charges	(88,150)	(14,656)	(15,782)	(1,126) p
Depreciation on non-current assets	(2,036,307)	(338,646)	0	338,646 q
Interest expenses	(112)	(18)	0	18 q
Insurance expenses	(135,382)	(22,514)	(106,072)	(83,558) p
Other expenditure	(422,601)	(70,422)	(36,802)	33,620 q
Loss on asset disposals	(2,140)	(356)	0	356 q
	<u>(6,753,328)</u>	<u>(1,124,446)</u>	<u>(788,051)</u>	<u>336,395 q</u>
Sub total	<u>(1,195,860)</u>	<u>2,680,830</u>	<u>3,332,832</u>	<u>652,002</u>
Non-operating grants, subsidies and contributions	10(b) 3,485,806	290,483	190,000	100,483 p
Loss on assets disposal	4(b) (2,140)	(4,166)	0	(4,166) p
	<u>3,483,666</u>	<u>286,317</u>	<u>190,000</u>	<u>96,317 q</u>
Net Result	<u>2,287,806</u>	<u>2,967,147</u>	<u>3,522,832</u>	<u>748,319</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	0
Total other Comprehensive Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income	<u><u>2,287,806</u></u>	<u><u>2,967,147</u></u>	<u><u>3,522,832</u></u>	<u><u>748,319</u></u>

Table with columns: Fund, Description, Prog, Programme Description, SP, Sub-Programme Description, COA, Description, Job, Description, Fund, Div, Original Budget, YTD Budget, L/Yr Budget, L/Yr Actual, YTD Actual, YTD Variances, OPERATIONAL. Rows include various services like Rates, Members of Council, Fire Brigade, Community Amenities, and Recreation & Culture.

Fund															OPERATIONAL			
Fund	Description	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Job	Description	Fund	Div	Original Budget	YTD Budget	L/Yr Budget	L/Yr Actual	YTD Actual	YTD Variances	
31/08/2021	General	14	Other Property & Services	1402	General Administration Overheads	2140204	ADMIN - Training & Development	EM105	Training And Development - Admin	1	0	\$21,000.00	\$3,500.00	\$2,500.00	\$229.64	\$4,071.78	\$571.78	
	General	14	Other Property & Services	1402	General Administration Overheads	2140206	ADMIN - Fringe Benefits Tax (FBT)			1	0	\$9,656.00	\$1,608.00	\$1,608.00	\$0.00	\$0.00	-\$1,608.00	
	General	14	Other Property & Services	1402	General Administration Overheads	2140210	ADMIN - Motor Vehicle Expenses			1	0	\$25,925.00	\$4,320.00	\$0.00	\$499.61	\$0.00	-\$4,320.00	
	General	14	Other Property & Services	1402	General Administration Overheads	2140265	ADMIN - Software Licences/Upgrades			1	0	\$94,243.00	\$15,706.00	\$9,166.00	\$33,837.00	\$36,584.38	\$20,878.38	Allocation account to Incorrect IE code with no budget
	General	14	Other Property & Services	1402	General Administration Overheads	2140288	ADMIN - Building Operations	BO027	Town Hall (Admin) - Building Operations	1	0	\$95,329.00	\$15,886.00	\$12,496.00	\$4,271.69	\$8,939.98	-\$6,946.02	
	General	14	Other Property & Services	1402	General Administration Overheads	2140289	ADMIN - Building Maintenance	BM027	Town Hall (Admin) - Building Maintenance	1	0	\$85,512.00	\$14,250.00	\$4,008.00	\$2,084.48	\$778.81	-\$13,471.19	
	General	14	Other Property & Services	1402	General Administration Overheads	2140289	ADMIN - Building Maintenance	BM049	New Records Facility - Building Maintenance	1	0	\$1,102.00	\$180.00	\$0.00	\$0.00	\$0.00	-\$180.00	
	General	14	Other Property & Services	1403	Public Works Overheads	2140300	PWO - Employee Costs			1	0	\$208,606.00	\$34,764.00	\$46,228.00	\$35,807.51	\$128,626.66	\$93,862.66	Payment to Subcontractor incorrectly recorded to salary account
	General	14	Other Property & Services	1403	Public Works Overheads	2140303	PWO - Uniforms	EM100	Uniforms - Pwoh	1	0	\$6,000.00	\$1,000.00	\$1,004.00	\$164.00	\$1,783.24	\$783.24	
	General	14	Other Property & Services	1403	Public Works Overheads	2140304	PWO - Training & Development	EM101	Training And Conferences - Pwoh	1	0	\$15,000.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	
	General	14	Other Property & Services	1403	Public Works Overheads	2140307	PWO - Protective Clothing	EM102	Protective Clothing & Equip - Pwoh	1	0	\$2,000.00	\$332.00	\$332.00	\$0.00	\$199.64	-\$132.36	
	General	14	Other Property & Services	1403	Public Works Overheads	2140308	PWO - Other Employee Expenses			1	0	\$750.00	\$124.00	\$124.00	\$140.91	\$0.00	-\$124.00	
	General	14	Other Property & Services	1403	Public Works Overheads	2140323	PWO - Sick Pay			1	0	\$21,038.00	\$3,506.00	\$4,962.00	\$4,237.16	\$1,433.54	-\$2,072.46	
	General	14	Other Property & Services	1403	Public Works Overheads	2140324	PWO - Annual Leave			1	0	\$49,438.00	\$8,238.00	\$8,664.00	\$8,509.54	\$9,729.08	\$1,491.08	
	General	14	Other Property & Services	1403	Public Works Overheads	2140325	PWO - Public Holidays			1	0	\$25,246.00	\$4,206.00	\$0.00	\$0.00	\$0.00	-\$4,206.00	
	General	14	Other Property & Services	1403	Public Works Overheads	2140330	PWO - OHS and Toolbox Meetings			1	0	\$0.00	\$0.00	\$16.00	\$0.00	\$8,097.80	\$8,097.80	
	General	14	Other Property & Services	1403	Public Works Overheads	2140361	PWO - Engineering & Technical Support			1	0	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	
	General	14	Other Property & Services	1403	Public Works Overheads	2140365	PWO - Maintenance/Operations			1	0	\$65,717.00	\$10,952.00	\$23,310.00	\$30,609.03	\$21,362.58	\$10,410.58	Allocation account to Incorrect IE code with no budget
	General	14	Other Property & Services	1403	Public Works Overheads	2140371	PWO Bldg Mtce - Employee Costs			1	0	\$20,918.00	\$3,486.00	\$13,568.00	\$6,367.53	\$8,505.32	\$5,019.32	
	General	14	Other Property & Services	1403	Public Works Overheads	2140373	PWO Bldg Mtce - Training & Development			1	0	\$1,000.00	\$166.00	\$832.00	\$0.00	\$0.00	-\$166.00	
	General	14	Other Property & Services	1403	Public Works Overheads	2140381	PWO Bldg Mtce - Minor Expenses			1	0	\$0.00	\$0.00	\$2,666.00	\$6,716.95	\$172.73	\$172.73	
	General	14	Other Property & Services	1404	Plant Operating Costs	2140400	POC - Internal Plant Repairs - Wages & O/Head			1	0	\$204,663.00	\$34,110.00	\$25,098.00	\$22,203.79	\$9,164.05	-\$24,945.95	
	General	14	Other Property & Services	1404	Plant Operating Costs	2140411	POC - External Parts & Repairs			1	0	\$55,000.00	\$9,166.00	\$9,164.00	\$5,024.13	\$1,891.37	-\$7,274.63	
	General	14	Other Property & Services	1404	Plant Operating Costs	2140418	POC - Expendable Tools / Consumables (USE 2140380)			1	0	\$0.00	\$0.00	\$4,164.00	\$272.49	\$0.00	\$0.00	
	General	14	Other Property & Services	1405	Salaries And Wages	2140500	SAL - Gross Salary and Wages			1	0	\$2,126,078.68	\$354,346.00	\$264,478.00	\$322,472.83	\$240,242.14	-\$114,103.86	
	General	14	Other Property & Services	1405	Salaries And Wages	2140501	SAL - LESS Salaries & Wages Allocated			1	0	-\$2,126,078.68	-\$354,346.00	-\$264,478.00	-\$322,472.83	-\$240,242.14	\$114,103.86	
Total Operating Expenses												\$4,808,103.76	\$800,960.00	\$691,478.00	\$716,520.40	\$680,501.24	-\$120,458.76	

31/08/2021											Original Budget	YTD Budget	L/Yr Budget	L/Yr Actual	YTD Actual	YTD Variances	CAPITAL	
Fund	Description	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Job	Description	Fund	Div							
1	General	04	Governance	0402	Other Governance	4040230	OTH GOV - Plant & Equipment (Capital)			1	0	\$10,000.00	\$1,666.00	\$5,832.00	\$0.00	\$0.00	-\$1,666.00	
1	General	08	Education & Welfare	0804	Aged & Disabled - Senior Citizens Centres	4080410	SENIOR - Land & Building (Capital)			1	0	\$349,000.00	\$58,164.00	\$58,332.00	\$0.00	\$0.00	-\$58,164.00	
1	General	09	Housing	0901	Staff Housing	4090110	STF HOUSE - Building (Capital)			1	0	\$758,900.00	\$126,478.00	\$148,728.00	\$71,310.00	\$10,656.59	-\$115,821.41	
1	General	09	Housing	0902	Other Housing	4090210	OTH HOUSE - Building (Capital)			1	0	\$1,000,000.00	\$166,662.00	\$97,248.00	\$0.00	\$2,599.00	-\$164,063.00	
1	General	11	Recreation & Culture	1101	Public Halls And Civic Centres	4110110	HALLS - Building (Capital)	BC026	Town Hall (Hall) - Building (Capital)	1	0	\$110,000.00	\$18,332.00	\$8,332.00	\$0.00	\$0.00	-\$18,332.00	
1	General	11	Recreation & Culture	1103	Other Recreation And Sport	4110370	REC - Infrastructure Parks & Gardens (Capital)			1	0	\$226,078.00	\$37,676.00	\$16,240.00	\$0.00	\$0.00	-\$37,676.00	
1	General	11	Recreation & Culture	1106	Heritage	4110610	HERITAGE - Building (Capital)	BC029	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	1	0	\$200,000.00	\$33,330.00	\$0.00	\$0.00	\$133,188.71	\$99,858.71	To be checked - incorrect IE code allocation
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120110	ROADC - Building (Capital)			1	0	\$300,000.00	\$49,994.00	\$6,128.00	\$0.00	\$2,292.09	-\$47,701.91	
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120151	ROADC - Roads Outside BUA - Formed - Regional Road Group			1	0	\$1,462,500.00	\$243,750.00	\$62,666.00	\$0.00	\$0.00	-\$243,750.00	
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120164	ROADC - Roads Outside BUA - Gravel - Other Funding			1	0	\$1,784,890.00	\$297,480.00	\$0.00	\$0.00	\$0.00	-\$297,480.00	
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120170	ROADC - Footpaths and Cycleways (Capital)			1	0	\$50,000.00	\$8,330.00	\$33,330.00	\$0.00	\$0.00	-\$8,330.00	
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120190	ROADC - Infrastructure Other (Capital)			1	0	\$110,000.00	\$18,330.00	\$8,332.00	\$0.00	\$0.00	-\$18,330.00	
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120190	ROADC - Infrastructure Other (Capital)	C0123	Bores To Support Road Works	1	0	\$50,000.00	\$8,332.00	\$8,332.00	\$0.00	\$0.00	-\$8,332.00	
1	General	12	Transport	1201	Construction - Streets, Roads, Bridges & Depots	4120190	ROADC - Infrastructure Other (Capital)	GRIDCAP	Grids Capital	1	0	\$60,000.00	\$9,998.00	\$0.00	\$0.00	\$0.00	-\$9,998.00	
1	General	12	Transport	1203	Road Plant Purchases	4120330	PLANT - Plant & Equipment (Capital)			1	0	\$180,000.00	\$30,000.00	\$12,750.00	\$0.00	\$0.00	-\$30,000.00	
1	General	12	Transport	1203	Road Plant Purchases	4120330	PLANT - Plant & Equipment (Capital)	PA160	Backhoe Replacement	1	0	\$180,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	-\$30,000.00	
1	General	12	Transport	1206	Aerodromes	4120690	AERO - Infrastructure Other (Capital) - Aerodromes	IO12601	Pilot Activated Lighting - Tjunjuntjara	1	0	\$50,000.00	\$8,332.00	\$0.00	\$0.00	\$0.00	-\$8,332.00	
1	General	12	Transport	1207	Water Transport Facilities	4120790	WATER - Infrastructure Other (Capital)	C0121	Town Dam Upgrade	1	0	\$20,000.00	\$3,332.00	\$3,332.00	\$0.00	\$0.00	-\$3,332.00	
1	General	13	Economic Services	1302	Tourism And Area Promotion	4130210	TOUR - Building (Capital)			1	0	\$2,249,000.00	\$374,826.00	\$109,154.00	\$104,124.76	\$0.00	-\$374,826.00	
1	General	13	Economic Services	1302	Tourism And Area Promotion	4130290	TOUR - Infrastructure Other (Capital)	C0131	Niagra Dam Capital Works	1	0	\$1,000,000.00	\$166,662.00	\$14,166.00	\$0.00	\$0.00	-\$166,662.00	
1	General	14	Other Property & Services	1402	General Administration Overheads	4140210	ADMIN - Building (Capital)	BC027	Town Hall (Admin) - Building (Capital)	1	0	\$150,000.00	\$24,998.00	\$0.00	-\$700.00	\$0.00	-\$24,998.00	
Total Capital Expenses											\$10,300,368.00	\$1,716,672.00	\$592,902.00	\$174,734.76	\$148,736.39	-\$1,567,935.61		

12.1.6	Risk management updates September 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM458
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. CONFIDENTIAL REDACTED - Menzies Risk Register August 2021 [12.1.6.1 - 9 pages] 2. CONFIDENTIAL REDACTED - Shire of Menzies - Draft Risk Profiles August 2021 [12.1.6.2 - 6 pages]

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 (known as NGCG – Northern Goldfields Compliance Group) 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 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. An off-site review was also performed in June 2021. The 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 August 2021 are included as a confidential attachment for the Committee's information. The document is included as a confidential attachment, as it includes the controls to be implemented / actioned by the Shire. Publication of such information may present a risk in the efforts to minimise risk.

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 essentially a progress report informing the committee with a summary of the current number of risks, unaddressed high-level risks, total new risks etc. The attached quarterly report, Menzies Risk Register August 2021, was undertaken by the CEO, CFO and Governance Manager – 27 August 2021, and the table below demonstrates risk movements post the assessments.

Risk Category	No. of High or Extreme Rated Risks Identified	No. of High or Extreme Rated Risks after Treatment	No. of New Risks Identified (August 2021)	No. of Risks Closed (August 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 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 visit 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).
Senior Management Team.

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 regarding 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:

Risk Statement	Level of Risk	Risk Mitigation Strategy
This item has been evaluated against the Shire of Menzies' Risk Management Strategy, Risk Assessment Matrix.	The perceived level of risk is high prior to treatment.	The progression of risk management activities aligned with the Risk Management Strategy will reduce the risk to low.

STRATEGIC IMPLICATIONS:

One of Council's responsibilities in risk management is to be satisfied risks are identified, managed, and controlled appropriately, to achieve Shire's strategic objectives, as well as to support the allocation of funds / resources to treat risks as required.

The Chief Executive Officer and executive team play a key role in the establishment and development of an effective risk management framework. To ensure the successful delivery of the Strategic Planning objectives, the strategy requires ongoing monitoring and revision for alignment to the Plan for the Future.

One role of the audit committee is to monitor identified strategic high-level risks and their treatment solutions to ensure the community receives the services delivered effectively as outlined within the Plan for the Future.

Monitoring and reviewing activities will continue to provide evidence of the appropriateness and effectiveness of systems and procedures regarding risk management, internal control, and legislative compliance, as required by the Local Government (Audit) Regulations 1996. The Risk Management Strategy also provides direction for the implementation of risk management activities.

The Shire's Strategic Community Plan 2021-2031 strategies:

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

AUDIT COMMITTEE AND OFFICER RECOMMENDATION:

That Council:

1. Receive the revised risk profiles, summary report as included in the confidential attachments to the agenda, and the above report updating risk management activities undertaken to date; and
2. Adopts the changes to the risk profiles.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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12.2 Administration Reports

12.2.1	Integrity snapshot and implementation of the Integrity Strategy 2020-2023
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM456
DATE OF REPORT	31 August 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Integrity Strategy [12.2.1.1 - 16 pages] 2. Integrity Snapshot Tool - Shire of Menzies August 2021 [12.2.1.2 - 9 pages]

SUMMARY:

This paper provides Council with information on the Public Service Commission's Integrity Strategy for Public Authorities and the completed Integrity Snapshot Tool.

BACKGROUND:

The Public Service Commission has published the Integrity Strategy with an expectation that all public authorities will commit to implementing the strategy and taking action.

There are four actions for public authorities detailed within the strategy:

Plan and Act to Improve Integrity -

- Improve Integrity Framework.
- Continue to Improve.
- Use Data to Drive Change.
- Reassess Approach.
- Evaluate Detection Systems.
- Audit and Risk Controls.

Model and Embody a Culture of Integrity -

- Prioritise Integrity.
- Develop Together.
- Evaluate and Build.
- Build Capability.
- Set Clear Expectations.

- Embed Practice.
- Adopt the Mindset.

Learn and Develop Integrity Knowledge and Skills -

- Participate Actively.
- Induct and Train Staff.
- Educate for Prevention.
- Improve Continuously.
- Capability Gaps.
- Use Insights.
- Adopt Contemporary Practice.

Be Accountable for Integrity -

- Report Misconduct Online.
- Oversee Integrity.
- Review for Learning.
- Respond to Risks.
- Take Action.
- Be Accountable.

COMMENT:

The Shire has introduced some initiatives to align with the framework.

Plan and Act to Improve Integrity -

- The self-assessment tool has been completed and is attached to this report.
- EFT Sure has been introduced to minimise the risk of fraudulent transactions.
- An internal Compliance Audit Review is conducted quarterly.

Model and Embody a Culture of Integrity -

- Integrity is a corporate value and is modelled by Council and senior staff.
- Recruitment has focused on values alignment.
- Policies and Codes of Conduct align with the framework.

Learn and Develop Integrity Knowledge and Skills -

- Integrity snapshot tool completed.
- Induction training to incorporate integrity training.
- Relevant investigations are circulated to all staff with any learnings applicable to the Shire.

Be Accountable for Integrity -

- Learnings from Commission reviews and other reviews (e.g. OAG) are circulated to all staff.
- Integrity has been added as a standing item at all leadership meetings.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

N/A.

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

AUDIT COMMITTEE AND OFFICER RECOMMENDATION:

That Council:

1. Notes the Public Service Commission Integrity Strategy;
2. Commits to improving integrity through the key actions within the Integrity Strategy;
3. Notes the results of the Integrity Snapshot Tool.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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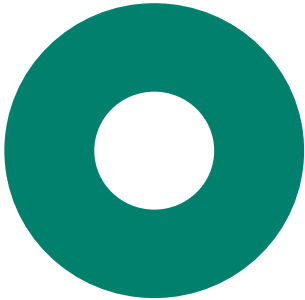
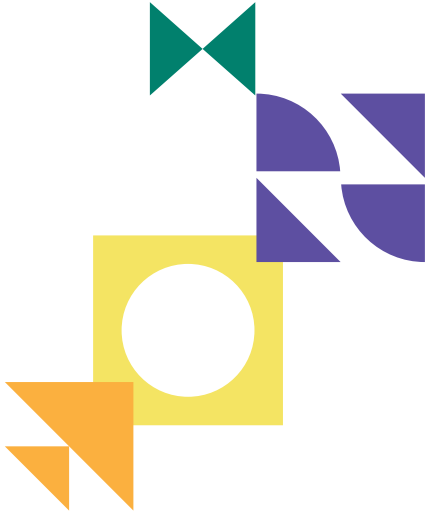
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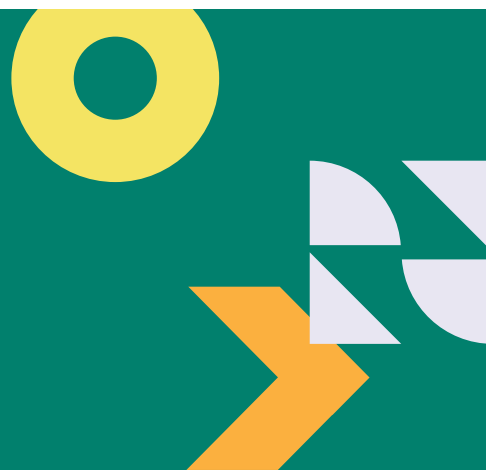
Public Sector
Commission

*We're working for
Western Australia.*

Integrity *Strategy*



FOR WA PUBLIC
AUTHORITIES
2020-2023



Public Sector Commission
2 Havelock Street WEST PERTH WA 6005
T: 6552 8888 E: integrity@psc.wa.gov.au
W: publicsector.wa.gov.au

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It is on wa.gov.au.

Copies are available in alternative formats on request.

PSC1960067

From the Commissioner



Integrity is a non-negotiable to assure Western Australians that public authorities act in the interest of the community each and every day through the decisions we make and the actions we take.

Operating with integrity means using our powers responsibly for the purpose and in the manner for which they were intended. It means acting with honesty and transparency; and making reasoned decisions without bias by following fair and objective processes.

It also means preventing and addressing improper conduct, disclosing facts without hiding or distorting them, and not allowing decisions or actions to be influenced by personal or private interests.

Earning and maintaining community trust is essential for us to deliver the services that families, individuals, businesses and industry need for them to prosper – and for the State to grow.

We know that any breach of that trust has wide implications. The impact on our work and reputation affects us all. We also know that integrity goes beyond just legislative compliance – it is about doing the right thing because it is the right thing to do.

Two things are critical for us to understand to see improvement – first, integrity does not happen by chance; and second, we are all responsible for protecting the integrity of public authorities.

That is why a clear and focused approach to integrity must be at the core of our work. When integrity is a common frame of reference, it becomes a unifying force across different functions, different services and different employee groups.

Improved integrity helps minimise the incidence and impact of misconduct, including fraud and corruption. It also brings benefits in relation to performance, productivity and employee engagement.

To ensure our work translates into exceptional public value and high community trust, I expect every public authority – and those within – to commit to implementing this strategy.

Sharyn O'Neill

PUBLIC SECTOR COMMISSIONER

Commitment to improve integrity

Improved integrity requires sustained effort which is why all public authorities are expected to commit to implementing this strategy and taking action.

Integrity has to be embedded in all aspects of our work – in governance and administration; systems and controls; culture and attitude; and accountabilities and responses.

Every day. By everyone.

All public authorities and individuals must take an interest in promoting integrity and preventing misconduct and corruption.

While the Commission has a significant role to play, the primary responsibility for preventing misconduct and corruption – and operating with integrity – lies with leaders and individuals in public authorities.

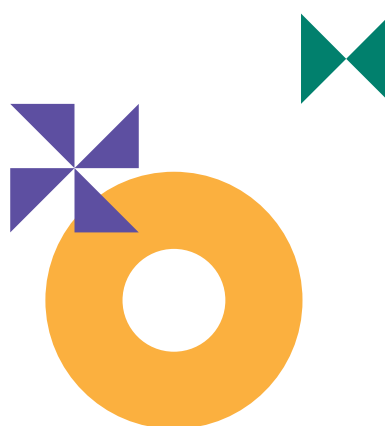
In this strategy, ‘public authorities’ refer to WA public sector bodies (including government boards and committees), local governments, public universities and government trading enterprises.

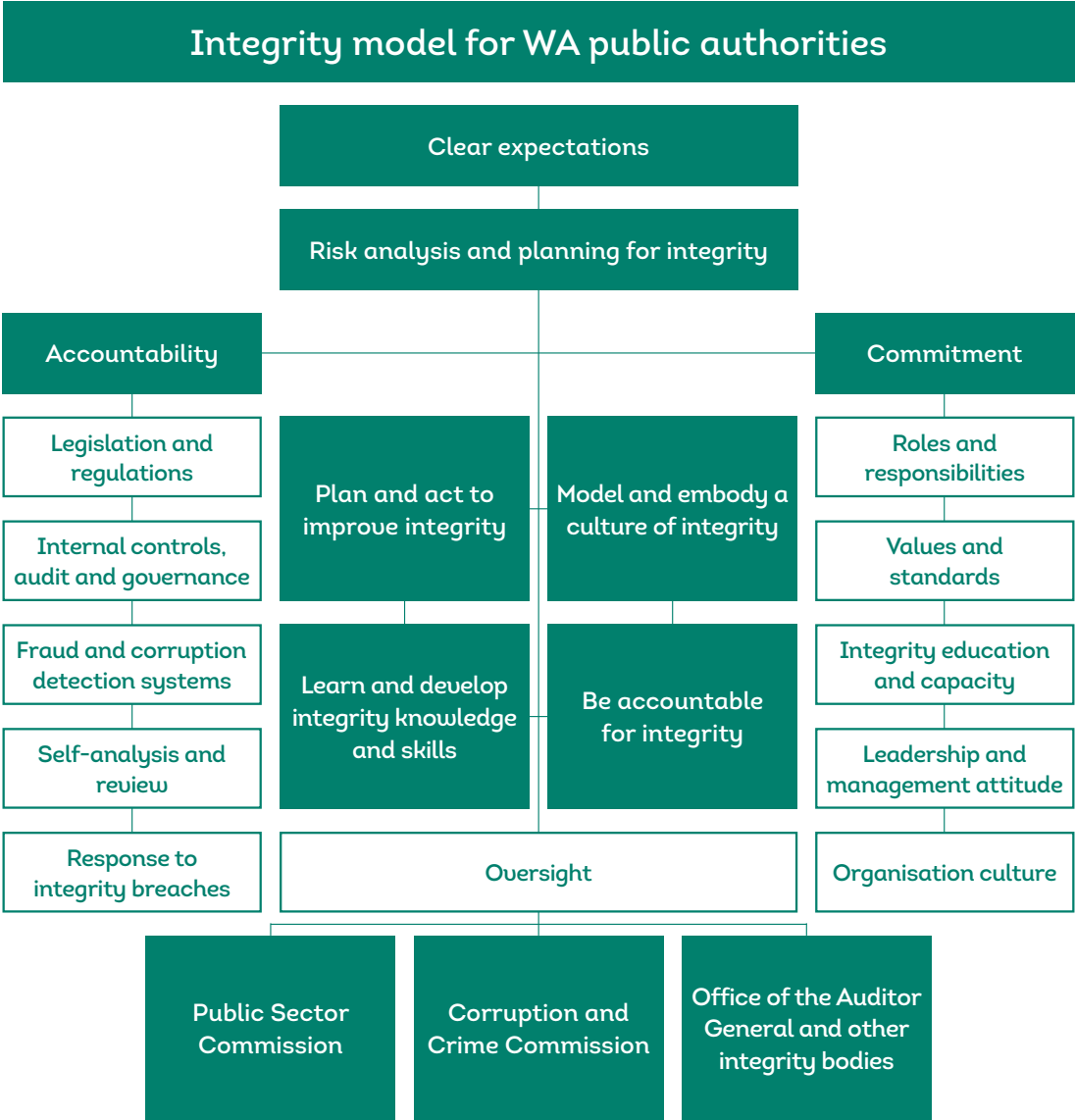
Those appointed to, employed in and contracted to public authorities are all covered by this strategy.

Public authorities should see this strategy as an opportunity to demonstrate to the community that they are serious about integrity.

While there are no additional compliance obligations for public authorities arising from this strategy, changes may be made to the compliance framework to ensure it is contemporary and fit-for-purpose.

Over the life of the strategy, the Commission and its integrity partners will continue to ask leaders to report if and how integrity is improving. This may be through surveys, audits or reviews. Leaders of public authorities should consider how they monitor and evaluate integrity as a priority.







Key actions to achieve our goals

There are many well-documented dimensions needed to ensure strong integrity in public authorities.

This strategy focuses on four key improvement areas with actions and controls to promote integrity and help prevent misconduct and corruption.

Under each of the key improvement areas are actions for the Commission to implement and provide leadership and support to public authorities.

There is also a cohesive suite of practical and achievable actions for public authorities to put in place, and for individuals – those appointed to, employed by and contracted to public authorities – to do.

This three tiered approach across the four improvement areas reflects the responsibilities that every aspect of the government sector has in relation to integrity. Actions at any one tier – or actions in only one area – are not enough. The strength is in the three tiers working together across the four improvement areas.

As public authorities have differing needs and contexts, they should adopt those actions appropriate for their circumstances in a way best suited to their needs.

The strategy also provides a common language for how we talk about integrity across public authorities.

This integrity strategy has four key areas for improvement.

01

PLAN AND ACT TO IMPROVE INTEGRITY

Effective governance systems and frameworks are established.

02

MODEL AND EMBODY A CULTURE OF INTEGRITY

A culture of integrity exists and is reinforced and communicated by leaders.

03

LEARN AND DEVELOP INTEGRITY KNOWLEDGE AND SKILLS

Individual and authority integrity knowledge, skills and competence are grown.

04

BE ACCOUNTABLE FOR INTEGRITY

Prevention, detection and response to integrity matters are everyone's personal and professional responsibilities.

01

Plan and act to improve integrity

Effective governance systems and frameworks are established.

Actions for the Commission

- | | |
|---|---|
| <p>1.1 PUBLISH FRAMEWORK
Publish an integrity framework which includes instruments, processes, conditions, systems and control requirements that public authorities should have in place to support integrity; and detect, respond to and prevent misconduct, including fraud and corruption.</p> <p>1.2 ENCOURAGE SELF-ASSESSMENT
Develop a self-assessment tool for public authorities to assess the maturity of their integrity framework to assist in improvement planning.</p> <p>1.3 USE DATA TO DRIVE CHANGE
Use data collected from public authorities to create an online dashboard with analytics for public authorities to use in planning, including to benchmark their integrity environment against like public authorities.</p> | <p>1.4 PROVIDE PLANNING GUIDANCE
Make exemplar misconduct prevention plans available for use by public authorities.</p> <p>1.5 INVESTIGATE DETECTION SYSTEMS
Examine detection approaches that identify irregularities and provide early warning including, software to monitor and evaluate data; systems to share intelligence, and a central register of individuals subject to adverse findings to assist with pre-employment screening.</p> <p>1.6 LINK TO AUDIT AND RISK
Assist public authorities to assess governance controls which help identify, monitor and report on integrity matters.</p> |
|---|---|



01 – PLAN AND ACT TO IMPROVE INTEGRITY



Actions for public authorities

- 1.1 **IMPROVE INTEGRITY FRAMEWORK**
Align approach to the integrity framework (as a minimum).
- 1.2 **CONTINUE TO IMPROVE**
Use the integrity framework maturity self-assessment tool to assist in improvement planning.
- 1.3 **USE DATA TO DRIVE CHANGE**
Use tools such as the online data dashboard to benchmark against like public authorities, and use data to assist planning.
- 1.4 **REASSESS APPROACH**
Review regularly approaches to prevention and develop initiatives for improving integrity.
- 1.5 **EVALUATE DETECTION SYSTEMS**
Evaluate current systems, including pre-employment checks, and data to inform detection and prevention of irregularities and corrupt practice.
- 1.6 **AUDIT AND RISK CONTROLS**
Ensure audit and risk controls are in place and aligned to identify integrity vulnerabilities and risks.

Actions for individuals

- 1.1 **UNDERSTAND AND ACT**
Ensure you understand your public authority's code of conduct, policies and procedures; and act accordingly.
- 1.2 **IDENTIFY RISKS AND OPPORTUNITIES**
Alert managers/supervisors of any gaps in your public authority's code of conduct, policies and procedures that may provide opportunities for misconduct.
- 1.3 **BE ACCOUNTABLE**
Take responsibility for the decisions you make and the actions you take to ensure they are in the public interest.



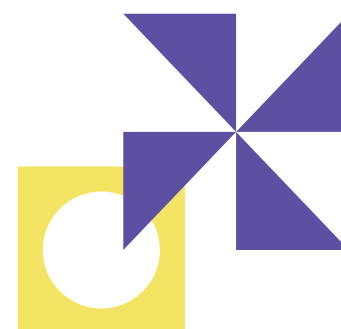
02

Model and embody a culture of integrity

A culture of integrity exists and is reinforced and communicated by leaders.

Actions for the Commission

- | | |
|---|--|
| <p>2.1 PRIORITISE INTEGRITY
Promote and prioritise integrity as a key value across public authorities.</p> | <p>2.5 SET CLEAR EXPECTATIONS
Support public authorities to set clear behaviour expectations through codes of conduct, recruitment and performance processes.</p> |
| <p>2.2 ENSURE A CONTEMPORARY APPROACH
Review integrity instruments and products to support contemporary approaches to integrity and guide conduct in public authorities.</p> | <p>2.6 PROMOTE A SPEAK UP CULTURE
Share good practice in managing reporting to facilitate positive outcomes for those who speak up.</p> |
| <p>2.3 LISTEN AND RESPOND
Develop resources to assist public authorities to seek and act on staff perceptions about their public authority's integrity culture.</p> | <p>2.7 PROMOTE AN INTEGRITY MINDSET
Conduct campaigns to promote an integrity mindset such as "All in a day's work" related to gifts and benefits.</p> |
| <p>2.4 GIVE FEEDBACK
Build skills of leaders to set behaviour expectations for their staff, give feedback, manage conduct and have difficult conversations.</p> | |



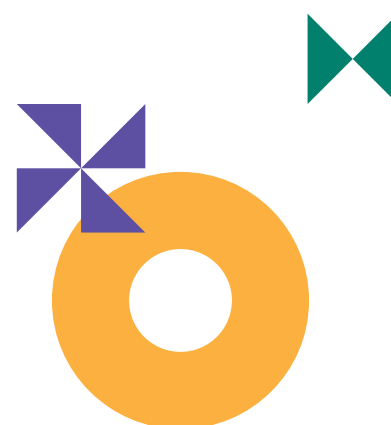
02 – MODEL AND EMBODY A CULTURE OF INTEGRITY

Actions for public authorities

- 2.1 **PRIORITISE INTEGRITY**
Review corporate values to ensure integrity is included and promote these values internally and externally.
- 2.2 **DEVELOP TOGETHER**
Involve staff in reviewing ethical codes, values, integrity policies and procedures so shared understanding is achieved.
- 2.3 **EVALUATE AND BUILD**
Use Commission and other high quality resources to evaluate and build an integrity culture.
- 2.4 **BUILD CAPABILITY**
Support leaders to promote a high integrity culture through professional learning, setting expectations for behaviour and building skills in having difficult conversations about conduct.
- 2.5 **SET CLEAR EXPECTATIONS**
Recruit for values alignment and ensure behaviour expectations are clear in codes of conduct and staff performance agreements.
- 2.6 **EMBED PRACTICE**
Embed good practices and mechanisms to encourage and support staff who speak up.
- 2.7 **ADOPT THE MINDSET**
Use campaign materials to ensure staff are conscious of misconduct risk areas and how they should respond.

Actions for individuals

- 2.1 **MODEL VALUES**
Ensure your daily behaviours, actions and decisions demonstrate your public authority's values.
- 2.2 **CONTRIBUTE TO CULTURAL HEALTH**
Respectfully challenge conduct that is not in accordance with your public authority's values and code of conduct.
- 2.3 **TAKE ACTION EARLY TO ADDRESS MATTERS**
Speak up to ensure conduct that does not align with your public authority's values is addressed early and, where possible, take action to avoid escalation or repetition.



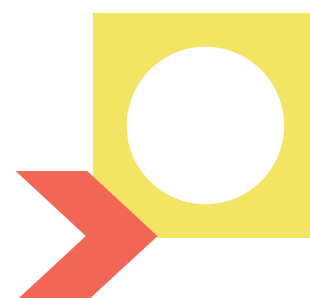
03

Learn and develop integrity knowledge and skills

Individual and authority integrity knowledge, skills and competence are grown.

Actions for the Commission

- | | |
|---|---|
| <p>3.1 SHARE AND COLLABORATE
Establish an integrity practitioners' group to collaborate on strategic approaches to detecting and preventing misconduct, and promoting integrity.</p> | <p>3.5 SHARE INFORMATION
Publish insights from data and the work of integrity partners to inform public authorities about current and emerging integrity risks and strategies.</p> |
| <p>3.2 BE A FUNCTIONAL AREA LEADER
Provide practical advice and information to public authorities, including forums and community of practice sessions on integrity matters.</p> | <p>3.6 SHARE RESOURCES
Establish an integrity section on wa.gov.au with accessible, practical and up-to-date information and resources.</p> |
| <p>3.3 OFFER ONLINE TRAINING
Introduce online integrity learning modules for use by public authorities.</p> | |
| <p>3.4 INDUCT NEW STAFF
Work with other integrity agencies to develop an online integrity induction program for public authorities to use with their staff.</p> | |



03 – LEARN AND DEVELOP INTEGRITY KNOWLEDGE AND SKILLS

Actions for public authorities

- 3.1 PARTICIPATE ACTIVELY**
Participate in integrity promotion and misconduct prevention initiatives and share learnings with staff.
- 3.2 INDUCT AND TRAIN STAFF**
Deliver integrity training to new staff early in their employment and implement regular integrity training for all staff.
- 3.3 EDUCATE FOR PREVENTION**
Inform staff about misconduct and their role in reporting and preventing it.
- 3.4 IMPROVE CONTINUOUSLY**
Be proactive in looking for integrity improvements and learning by completing the Integrity Snapshot tool.
- 3.5 CAPABILITY GAPS**
Evaluate the capability of key integrity staff, and identify knowledge and skill gaps that require further training or development.
- 3.6 USE INSIGHTS**
Learn from Commission and other integrity agency insights; and use them to review and reassess the approach to integrity risks, areas of vulnerability and prevention.
- 3.7 ADOPT CONTEMPORARY PRACTICE**
Keep up to date by referring to the integrity section on wa.gov.au when developing and reviewing integrity policies and systems.

Actions for individuals

- 3.1 PARTICIPATE ACTIVELY**
Participate actively in integrity learning opportunities provided by your public authority.
- 3.2 SUPPORT NEW STAFF**
Inform new colleagues about your public authority's code of conduct, policies and procedures associated with their work.
- 3.3 INFORM YOURSELF**
Seek information about, and advice on, situations where integrity matters arise.



04

Be accountable for integrity

Prevention, detection and response to integrity matters are everyone's personal and professional responsibilities.

Actions for the Commission

- 4.1 **CLARIFY ACCOUNTABILITY**
Ensure public authority leaders understand their responsibilities for preventing, detecting and responding to integrity matters; and take proactive action.
- 4.2 **PROVIDE AUTHORITY**
Investigate models of misconduct management that enable more local decision making while maintaining appropriate oversight.
- 4.3 **IMPROVE ONLINE REPORTING**
Redevelop existing online misconduct reporting tools to improve the quality and types of notifications and reports made.
- 4.4 **REVIEW FOR PERFORMANCE**
Conduct specific and thematic reviews, and use information from capability reviews to identify areas of good practice and those requiring improvement.
- 4.5 **COLLABORATE FOR IMPROVEMENT**
Partner with external experts to participate in research and projects that identify contemporary approaches, including behavioural insights and technology to enhance detection and prevent misconduct and corruption.
- 4.6 **LEVERAGE EXPERTISE**
Pursue methods that enable greater shared use of expertise and trained investigators across public authorities.





04 – BE ACCOUNTABLE FOR INTEGRITY

Actions for public authorities

- 4.1 **REPORT MISCONDUCT ONLINE**
Use Commission and Corruption and Crime Commission online reporting tools to notify of misconduct in a timely manner.
- 4.2 **OVERSEE INTEGRITY**
Have leadership teams lead, own and oversee processes for identifying, detecting, managing and preventing misconduct.
- 4.3 **REVIEW FOR LEARNING**
Use learnings from Commission reviews to evaluate current practices and make changes.
- 4.4 **RESPOND TO RISKS**
Understand that specific risks change over time and take steps to ensure these are responded to and addressed.
- 4.5 **TAKE ACTION**
Put processes in place to support staff and community reporting, and empower leaders to act on reports of misconduct.
- 4.6 **BE ACCOUNTABLE**
Ensure integrity is a standing agenda item at leadership meetings to provide a forum to interrogate data, and identify and respond to emerging trends.

Actions for individuals

- 4.1 **REPORT ISSUES**
Assist your authority to detect misconduct by reporting suspected misconduct either through internal or external reporting processes.
- 4.2 **LEAD AT ALL LEVELS**
Contribute to creating an environment where everyone is comfortable with and confident to report any suspicions of misconduct.
- 4.3 **RESPONSIBLE TEAMS**
Take responsibility for operating with integrity in your team and encourage others to do the same.



Measures of success



To know how we are progressing towards building and sustaining a high integrity culture across public authorities, we need ongoing evaluation of our success. The ultimate success is stamping out misconduct, including fraud and corruption.

COMMISSION SIGNS OF SUCCESS

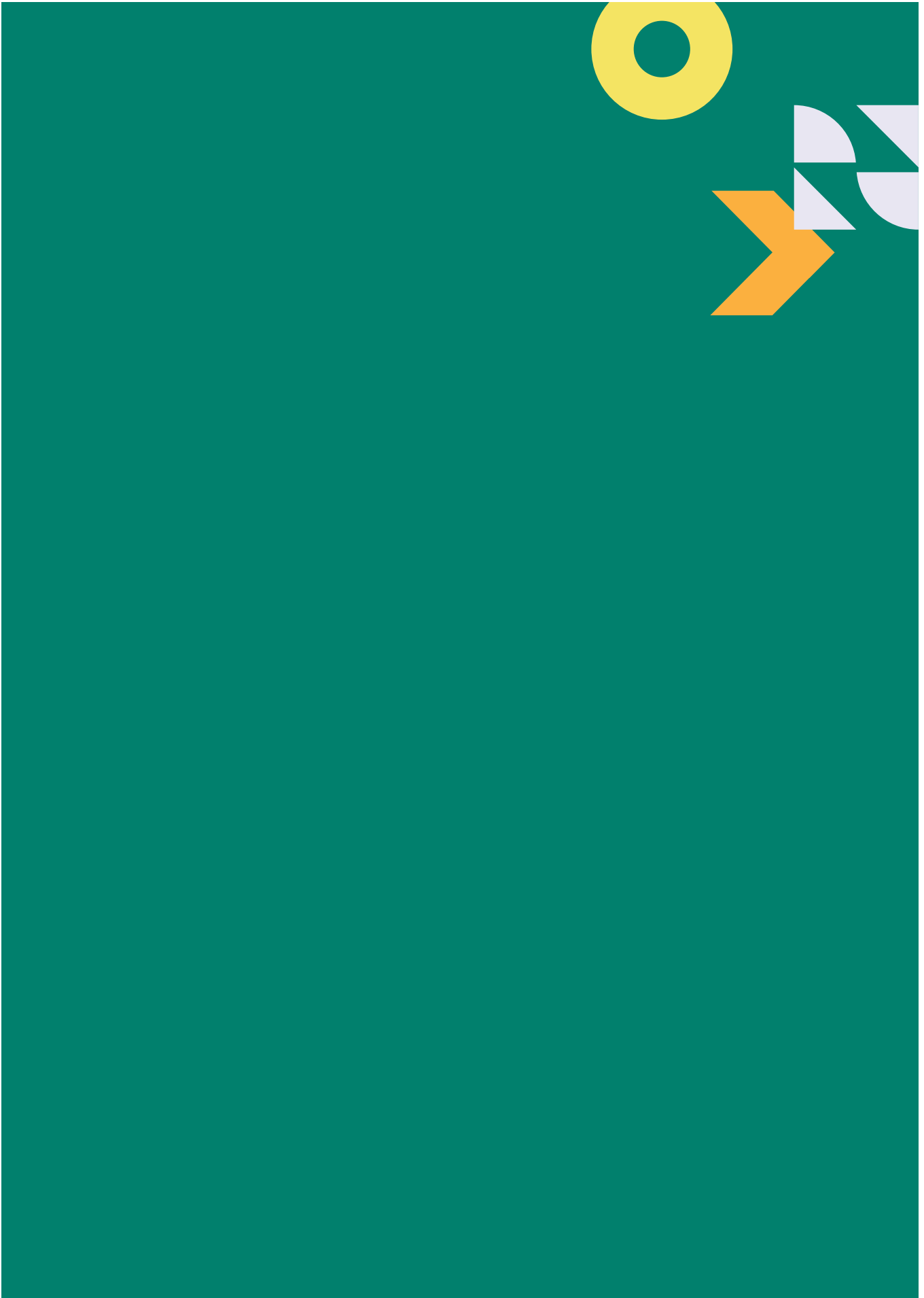
- ▶ Approaches to integrity are maturing across public authorities over time, as demonstrated by reviews conducted by the Commission.
- ▶ Public authority leaders acknowledge the value of assistance provided by the Commission and seek to collaborate with the Commission on integrity matters.
- ▶ In surveys conducted by the Commission, staff report perceptions that public authorities and leaders operate in a high integrity culture.
- ▶ There is increased usage of the Commission's products and tools, including online learning modules.
- ▶ Commission forums/sessions are well attended and evaluations indicate knowledge has increased as a result of attendance.
- ▶ Amendments to online reporting tools assist reporting and notification processes, and the quality of reports to the Commission improves over time.

Monitoring signs of success are commenced from the start of this strategy and reviewed each year. Progress against these measures will be reported periodically over the next four years.

PUBLIC AUTHORITY SIGNS OF SUCCESS

- ▶ Public authority has implemented or exceeded the requirements of the integrity framework.
- ▶ Commission evaluation and benchmarking tools indicate the public authority is well positioned in regards to governance, culture, education and accountability.
- ▶ Survey data shows high staff perception of integrity in the public authority.
- ▶ Survey data shows staff have a good understanding of policies, procedures and ethical codes.
- ▶ Training and information sessions related to integrity are well attended.
- ▶ Time taken to resolve integrity matters is reasonable and results in improvements where necessary.
- ▶ Evaluations of reports to integrity bodies indicates reports are timely.
- ▶ Responses to integrity matters and results of reviews and audits are considered and implemented.

Consider what other internal measures may indicate integrity is improving. Evaluations should be shared with staff.





*We're working for
Western Australia.*

Integrity Snapshot Tool



FOR WA PUBLIC
AUTHORITIES



Integrity Snapshot Tool

The snapshot tool supports the Integrity Strategy for WA Public Authorities 2020-23. It gives public authorities a clear view of what they have in place to support integrity, and can help them identify areas for development or more focus that should feature in their planning. The snapshot tool is not meant to be an exhaustive list of things to consider and should be used by public authorities in a manner that best suits their contexts. It is not intended to replace more detailed or specific risk management activities.

The tool can:

- help public authorities evaluate their approaches to promoting integrity and reducing misconduct risks
- identify any gaps in the current approaches to integrity by public authorities that could be actioned.

How to use the snapshot tool

As this is a self-assessment tool, public authorities can benefit by using it to review the status of their approach to integrity and make decisions about where further or additional work is needed.

Public authorities are encouraged to update their assessments as they progress with actioning items. In this way they capture their assessments on an ongoing basis. It is acknowledged that each public authority has a different risk profile and operating context, and is at varying points of progress in managing integrity risks.

Assessment guide	
Activity	Description
In place	Suggested activity has been addressed or is subject to review.
In progress	Steps are in place to address suggested activity.
Not in place	Steps may be required to address suggested activity.

PSC1956726

Integrity Snapshot Tool

01 Plan and act to improve integrity

Effective governance systems and frameworks are established.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has developed and implemented a Code of Conduct that sets out its standards of conduct and integrity, and incorporates code requirements into policies and procedures to reinforce conduct expectations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>For public sector agencies, the Code of Conduct should reflect Commissioner's Instruction No. 7: Code of Ethics, and comply with Commissioner's Instruction No.8: Codes of Conduct and Integrity Training.</i>				
has identified its integrity risks considering its work and operating context, and records those risks (e.g. in a risk register, fraud and corruption control plan)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Assessment of integrity risks requires further work.
enacts controls to address identified risks	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As per above.
identifies and links policies that relate to risks to ensure they have consistent principles and objectives, and are clear and easy to follow (e.g. fraud and corruption, use of public resources, record keeping and use of information, conflicts of interest, gifts and benefits)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Policies in place but not linked to risks.
has an organisation structure that provides clear lines of accountability and responsibility for integrity and misconduct functions (including the role of leaders and managers)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Limited structure being a small organisation.
has documented delegation schedules in place that align to organisation structure and legislative obligations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Under review.
reviews delegation schedules regularly to ensure they remain current and operate with appropriate levels of authority	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

01 Plan and act to improve integrity (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				Not documented.
has a position, team or committee with documented responsibility to consider findings and recommendations from integrity audits, assessments, reviews and investigations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
assigns accountability and responsibility for monitoring and overseeing risks and controls (e.g. in authority's structure, job descriptions)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Position descriptions being reviewed.
has an internal audit committee with an independent chair	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Audit committee in place but no independent chair.
uses tools and templates provided by the Commission or other sources to support its approach to managing integrity risks	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Partially compliant.
has a process to review regularly its integrity risk profile to ensure it is responsive to emerging risks and recommendations made by integrity bodies (e.g. policy and practice review, process improvements)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Process in place to review risks but not necessarily integrity risks.
evaluates and refines any processes, systems and controls that are in place or may be introduced to inform its detection and prevention of irregularities and corrupt practice (e.g. detection software, data analytics)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Reactive rather than proactive.
conducts regular assessments of business areas and functions that are, or may be, vulnerable to integrity risks (e.g. procurement and contracting; use of and access to confidential information; recruitment)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ad Hoc rather than regular.
connects and collaborates with other authorities to seek or share expertise and advice on integrity matters (e.g. conducting investigations, policy development and process improvements)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	GVROC.

02 Model and embody a culture of integrity

A culture of integrity exists, and is reinforced and communicated by leaders.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has values that include integrity integrated into all aspects of its business (e.g. in policies, processes and systems)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Embedded in many processes but not all.
promotes integrity in and outside the authority (e.g. website, publications, staff newsletters, division meetings, annual reports and everyday practices)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commenced with staff in 2021 and is embedded in staff meetings.
has leaders who role model integrity and demonstrate zero tolerance for breaches of ethical codes and misconduct	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Internal review only. This question is better for external review.
has a consultation mechanism to engage with and involve staff when reviewing integrity policies, procedures and information to gain shared commitment and understanding	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
has human resource policies and practices that reflect a commitment to recruiting staff who demonstrate a strong alignment to its values	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Not a policy but a strong practice.
ensures recruitment materials include information on values and conduct expectations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
conducts integrity checking, including qualification and employment history checks, as a normal part of selection and recruitment practices, particularly for positions of trust (e.g. integrity officers, finance and procurement staff)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Partial but not robust enough.
uses staff performance processes to discuss and reinforce its values and conduct expectations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Partial with performance process under review.
measures staff confidence and attitudes about its integrity, including confidence in speaking up about misconduct and integrity matters (e.g. through staff perception surveys) and identifies steps to address any findings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No measure in place.

Model and embody a culture of integrity (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has staff formally acknowledge that they have read its code of conduct at appointment/induction	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	In place and to be rolled out to all staff and elected members.
encourages staff to report misconduct (e.g. in policies, codes of conduct, staff communication)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Statutory requirements in place but work to be done.
makes information available about public interest disclosure processes and other reporting mechanisms to staff and stakeholders	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has reporting policies or codes in place that includes a statement that reprisal action is not tolerated against those who speak up about misconduct and integrity matters	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No clear statements.

03 Learn and develop integrity knowledge and skills

Individual and authority integrity knowledge, skills and competence are grown.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
ensures integrity training programs are up to date (e.g. reflects its code, legislative and policy requirements)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
maintains records of staff who attend induction and integrity training	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Staff training records kept.
follows up with staff where necessary to ensure learnings from integrity training are embedded	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
has a process for communicating with staff about integrity matters including updating them about changes to policies, processes and systems (e.g. through newsletters, emails, meetings)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Staff meetings but no other regular methods.
has a formal induction process in place for all new staff and contractors that includes a clear focus on integrity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Recently established.
delivers Accountable and Ethical Decision Making (AEDM) training (or equivalent) and refresher training to staff that:				
• is aligned to its Code of Conduct	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Not delivered.
• is customised to its context and business, and covers its specific integrity risks	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• is up to date and reflects changes to systems and processes	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• includes information on its integrity framework, policies, processes and systems	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• includes information on how to recognise, respond to and report misconduct	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
• records attendance and completion rates which can be provided to the Commission and other integrity bodies as required	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Integrity Snapshot Tool

03 Learn and develop integrity knowledge and skills (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
provides specific integrity training to staff working in high risk roles (e.g. finance, procurement, integrity) in relation to fraud and corruption, accountability requirements and reporting suspected misconduct	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Reading provided to staff and acknowledgement obtained.
evaluates staff awareness of its integrity requirements (e.g. through staff perception surveys) and acts on any knowledge deficits	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
encourages, supports and provides a mechanism for staff to seek advice on integrity matters when they are unsure	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
makes staff aware of the process of identifying integrity risks and contributing to the risk register	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Recently introduced but not specifically for integrity.
ensures staff who respond to and investigate integrity matters are suitably skilled (e.g. have Certificate IV in Government Investigations or higher qualification and/or relevant experience)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	External resources would be utilised.
exercises due diligence when engaging contractors to deal with integrity matters to ensure they have the necessary qualifications, skills and/or experience (e.g. through reference and qualification checks)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Done for Tenders but not embedded for smaller engagements.
seeks opportunities for further learning about integrity matters by identifying key staff to attend events and forums provided by the Commission and other bodies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
establishes networks with other integrity practitioners	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

04 Be accountable for integrity

Prevention, detection and response to integrity matters are everyone's personal and professional responsibilities.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has a clear and documented process to assess potential misconduct that guides decision making about when to notify the Public Sector Commission and Corruption and Crime Commission of minor misconduct and serious misconduct (respectively), using their online reporting tools	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ad Hoc rather than clear processes.
articulates the roles and responsibilities of the leadership team in overseeing integrity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Aligning with position description reviews.
has a documented and active process to review and learn from internal and external reports, including focusing on individual conduct as well as system, cultural and capability weaknesses that may have provided the opportunity for misconduct to occur	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Not documented.
monitors, reviews and addresses its approach to changing and emerging risks (e.g. due to restructure, introduction of technology and legislative change) and ensures: <ul style="list-style-type: none"> • a new integrity risk assessment is completed • its risk register is updated • internal policies, processes and systems are updated to reflect the new operating context 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ad Hoc reactive rather than proactive.
collected data is analysed and reported to the leadership team (e.g. reports of integrity breaches, complaints, grievances, staff survey results, training records, conflicts of interest, gifts and benefits register)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has integrity as a standing agenda item for its leadership team to provide a forum to interrogate data, and identify and respond to emerging trends (e.g. data about breaches of Code of Conduct or policy, allegations of misconduct, complaints received, and recommendations from self-assessments and audits)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Regularly discussed but limited actions in a small organisation.

12.2.2	Attendance at SEGRA Conference
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM468
DATE OF REPORT	13 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	CEO declares an impartiality interest
ATTACHMENT	1. segra-2021-program-brochure [12.2.2.1 - 6 pages]

SUMMARY:

This paper is for Council to approve attendance at the 2021 SEGRA (Sustainable Economic Growth for Regional Australia) Conference in Kalgoorlie.

BACKGROUND:

The 2021 Conference is to be held in Kalgoorlie between the 15th and 18th of November. The Conference provides delegates with an opportunity to participate in sessions discussing relevant topics and network with peers within the industry.

The Conference program is included as an attachment to this paper and contains all of the information relevant to the background for this paper.

COMMENT:

The policy relevant to attendance at this Convention is:

Policy 1.11 (Attendance at Events) requires the CEO to provide information in relation to attendance:

- Tickets to the event will be funded by the Shire.
- The event is held out of the Shire in Kalgoorlie.
- Attendees will be participants in the conference, noting that delegates are not required.
- Attendance costs will be provided by the Shire, with the Shire being a partial sponsor through GVROC.
- As per the background of this paper, the benefit is in having access to peers, and knowledgeable speakers.
- The CEO attendance is of benefit to the Shire through the information gained during the conference.
- Elected members will benefit through information gained during the conference.

- Cost to attend the event is \$1,955 which includes registration \$1,195 (Days 1 & 2), accommodation \$460, allowance for travel \$200 and ancillaries \$100 (noting that some meals are included).

Due to the upcoming Council Elections in October 2021, it is not practicable to nominate persons at this time. However, a number of attendees is required in order to book accommodation and event tickets.

CONSULTATION:

N/A.

STATUTORY AUTHORITY:

N/A

POLICY IMPLICATIONS:

Policy 1.11 - Attendance at Events.
 Policy 3.2 - Conference, Meetings & Training – Attendance & Expenses.

FINANCIAL IMPLICATIONS:

The cost for each attendee is estimated at \$1,955. This is budgeted for elected officials under GL 2040104 MEMBERS – Training and Development and for the CEO under GL 2040200 OTH GOV – Employee Costs.

The Shire receives one free ticket as part of the GVROC sponsorship.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

- 4.1 A strategically focused Council, leading our community.
- 4.1.2 Effectively represent, promote and advocate for the community and district.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Approve the attendance of {number} of Councilors, to be nominated at the October OCM, and the CEO Mr Brian Joiner at the 2021 SEGRA Conference in Kalgoorlie.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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Unearthing Diversification and adapting to a new tomorrow



16-18 NOVEMBER 2021 / KALGOORLIE-BOULDER WA

Program and e-Registration



Photo: Kelsey Reid

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regional, rural and remote Australia**

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MONDAY 15 NOVEMBER

PRE-CONFERENCE REGISTRATIONS

8:30am–9:40am **Registration Desk Open**
3:15pm–5:30pm Goldfields Art Centre (GAC) Foyer

WELCOME DRINKS

5:30pm–7pm **Welcome Drinks**
Hannan's Club

Palya (hello, welcome)

The City of Kalgoorlie-Boulder acknowledges the Aboriginal People as the traditional custodians of the lands on which we meet today, and recognises the Elders - past, present and emerging.

DAY 1 TUESDAY 16 NOVEMBER**PLENARY PROGRAM****8:30am–5:15pm**

7:30am–5:15pm **Registration Desk Open**
GAC Foyer

PLENARY SESSION 1 (GAC)**STRENGTH THROUGH DIVERSIFICATION - SETTING THE SCENE**

- 8:30am–8:35am **Welcome To The City Of Kalgoorlie-Boulder**
Mayor John Bowler, City of Kalgoorlie-Boulder
- 8:35am–8:45am **Welcome To Country**
- 8:45am–8:50am **Welcome To SEGRA**
Kate Charters, Chair, **SEGRA** National Steering Committee
- 8:50am–9:10am **The Federal Government Vision For Regional Australia**
Deputy Prime Minister Barnaby Joyce (subject to Parliamentary Commitments)
- 9:10am–9:30am **Welcome To Western Australia By State Government**
Hon Mark McGowan (subject to Parliamentary Commitments)
- 9:30am–10:00am **A Glimpse Into The Future For Regional Australia**
Dr Stefan Hajkovicz, Research Group Leader, Insights, Senior Principal Scientist – Strategy, foresight and decision making, CSIRO
- 10:00am–10:30am **After The Pandemic: regional Australia, international trade and the global economy post COVID-19**
Dr Tim Harcourt, J.W. Nevile, Fellow in Economics, UNSW Business School
- 10:30am–11am **Morning Tea**
Central Regional TAFE (CRTAFE)

PLENARY SESSION 2 (GAC)**STRENGTH THROUGH DIVERSIFICATION - SETTING THE SCENE (CONT)**

- 11:00am–11:20am **State Of The Nation**
TBC
- 11:20am–11:40am **Future Federal Government Policies and Opportunities for Regional Australia**
Senior Partner, PwC Australia
- 11:40am–12:00pm **Tax Reform To Transform Regional Australian Cities And Towns**
Brendon Grylls, Managing Director, Brendon Grylls Group
- 12:00pm–12:20pm **Foundations For A Stronger Tomorrow: State infrastructure strategy**
Philip Helberg, CEO, Infrastructure WA
- 12:20pm–12:30pm **WA Regional Capitals Alliance Western Australia**
Paul Rosair, Executive Officer, Regional Capitals Alliance Western Australia
- 12:30pm–12:45pm **Economic Diversity In Local Government**
John Walker, CEO, City of Kalgoorlie-Boulder
- 12:45pm–1:45pm **Lunch**
CRTAFE

PLENARY SESSION 3 (GAC)**STRENGTH THROUGH DIVERSIFICATION IN REGIONAL AUSTRALIA**

- 1:45pm–2:05pm **Funding Opportunities For Accelerating Business Growth Using Strategic Collaborations And Entrepreneurial Mindset**
Dr Natasha Teakle, Managing Director and Co-founder, AgriStart
- 2:05pm–2:25pm **Rise Of The Regions? How The Pandemic Is Shaping Regional Population Growth**
Andrew Rossiter, Population Forecaster and Consultant, id. Informed decisions
- 2:25pm–2:45pm **Regional Economic Diversification**
Rebecca Tomkinson, Chair of the Regional Development Council WA
- 2:45pm–3:05pm **Lynas Rare Earths: investing in global economies and local communities**
Amanda Lacaze, Chief Executive and Managing Director Lynas Rare Earths, Lynas Rare Earths
- 3:05pm–3:30pm **Panel**
- 3:30pm–4pm **Afternoon Tea**
CRTAFE

PLENARY SESSION 4 (GAC)**CELEBRATING INDIGENOUS BUSINESS**

- 4:00pm–4:25pm **Realising the Value Of Growing The Indigenous Business Sector In Rural And Regional Australia**
Scott McCartney, CEO, Kinaway, The Victorian Aboriginal Chamber of Commerce
- 4:25pm–4:45pm **Australian Sandalwood, Global Market**
Katina Law, Chair/Director, Dutjhan Sandalwood Oils
- 4:45pm–5:05pm **Aboriginal Businesses: taking control of their own economic development destinies**
Rowena Leslie, Director of Operations, Business Development and Legal, KAI RHO Contracting
- 5:05pm–5:15pm **Panel**

CONFERENCE DINNER

7pm–11pm **Conference Dinner**

DAY 2 WEDNESDAY 17 NOVEMBER

BREAKFAST (GAC)

THE SUPER PIT-CH: IS YOUR IDEA WORTH ITS WEIGHT IN GOLD?

7am–8am **Is Your Idea Worth Its Weight In Gold?**
Facilitators: Ashley Bland, Director, Constructive Energy Australia and Dr Jen Cleary, CEO Centacare Catholic Country SA, **SEGRA** National Steering Committee
Cost: \$30

REGISTRATION

6:30am–5:15pm **Registration Desk Open**
GAC Foyer

PLENARY SESSION

8:30am–10:30am

REGIONAL AUSTRALIA'S FUTURE

- 8:30am–8:35am **Welcome To Day 2**
- 8:35am–8:55am **Regional Futures: The Labor Partys' vision**
Hon Anthony Albanese MP (subject to Parliamentary Commitments)
- 8:55am–9:15am **Regional Australia's Great Future in the Zero Carbon World Economy**
Ross Garnaut AC, Chairman, Zen Energy
- 9:15am–9:35am **The National Geotourism Strategy: an important opportunity for regional development**
Dr Jon Hronsky OAM Chair, National Geotourism Strategy Reference Group, Australian Geoscience Council
- 9:35am–9:55am **Technology Transforming Regional Australia: the opportunities with remote operated aerial systems**
Edward Andrews, Managing Director, Illira Group
- 9:55am–10:15am **The Power Of Small Business Collaborative Learning To Support And Build Entrepreneurial Capital And Regional Economic Growth**
Tara Jacobsen, Program Director and Co-Founder, Groei
- 10:15am–10:30am **Panel**
- 10:30am–11am **Morning Tea**
CRTAFE

CONCURRENT SESSIONS

11:00am–3:30pm

MORNING CONCURRENT SESSIONS

- | | | |
|--|--|---------------------------------------|
| Concurrent Session 1
Main Auditorium | Concurrent Session 2
Art Gallery | Concurrent Session 3
CRTAFE |
| Developing Regional Tourism and Geotourism | Modelling and Data Transforming Regional Australia: long term opportunities and challenges | Regional Sustainability Opportunities |
| 12:30pm–1:30pm Lunch
CRTAFE | | |

AFTERNOON CONCURRENT SESSIONS

- | | | |
|--|---------------------------------------|--|
| Concurrent Session 4
Main Auditorium | Concurrent Session 5
CRTAFE | Concurrent Session 6
Art Gallery |
| Entrepreneurship, Startups and Innovation | Government Business Partnerships | Building Social Capital and Human Capability |
| 3:30pm–4:00pm Afternoon Tea
CRTAFE | | |

PLENARY SESSION

4:00pm–5:15pm

- 4:00pm–4:10pm **Australian Mining Cities Alliance**
Gary Stevenson, Executive Officer, Mining Cities Alliance
- 4:10pm–4:25pm **Presentation: The Super Pit-ch: Is Your Idea Worth Its Weight In Gold?**
Ashley Bland, **SEGRA** National Steering Committee
- 4:25pm–4:45pm **Innovating For Impact in Australia and Envisioning a Bolder Future**
Professor Alex Hannant
- 4:45pm–4:55pm **Conference Closing Remarks**
SEGRA National Steering Committee
- 4:55pm–5:05pm **Announcement of The Super Pit-ch winners**
SEGRA National Steering Committee
- 5:05pm–5:15pm **Announcement of Host Region for **SEGRA** 2022 and close**
Kate Charters, Chair, **SEGRA** National Steering Committee

CLOSING DRINKS

- 5:15pm–6:15pm **Networking - Happy Hour Drinks**
GAC

DAY 3 THURSDAY 18 NOVEMBER

INDUSTRY TOURS

8:30am–12:15pm

7:30am–9:30am **Registration Desk Open**
GAC

INDUSTRY TOUR 1

INDUSTRY: ADAPTING TO A NEW TOMORROW

8:30am–12:15pm Synonymous with gold for more than 125 years, Kalgoorlie is building on its competitive strengths and diversifying its strong economic base. Branching out from gold into exciting new industries, Kalgoorlie-Boulder is linking its strong mining heritage with the new boom in future technologies. This tour provides a rare opportunity to see the size and scale of these nation building industries up close.

INDUSTRY TOUR 2

TOURISM: UNEARTHING GEMS

8:30am–12:15pm Kalgoorlie has made the decision to 'Go Bold' with its tourism offerings. Unearthing unique and appealing tourism attractions has led to a strong focus on Kalgoorlie-Boulder's unique assets – its heritage, culture and the Great Western Woodlands. This tour gives participants the opportunity to unearth the rare offerings Kalgoorlie-Boulder has to offer visitors.

R.O.A.S. SHOWCASE AND FORUM

8:30am–3:45pm

CRTAFE

8:30am–3:45pm **Remotely Operated Aerial Systems (ROAS) Industry Showcase And Forum: optimising ROAS in mining and pastoral regions**
GAC Function Room

This showcase and forum will highlight:

- changes to the regulation of Remotely Operated Aerial Systems
- demonstrate the technology
- investigate innovative applications in mining, local government planning, environmental resource management, indigenous cultural resource monitoring, emergency management, natural hazards disaster risk reduction, management and monitoring.
- advance industry productivity and recreational opportunities

There will also be the opportunity to discuss how to advance the professional application of drone surveillance, spatial data and related technologies in regional Australia through training hubs and centre's of excellence.

Sponsored by the Illira Group.



Photo: Abby Murray

Concurrent Session Details

WEDNESDAY 17 NOVEMBER

11:00am–12:30pm

CONCURRENT SESSION 1: DEVELOPING REGIONAL TOURISM AND GEOTOURISM

Venue: Main Auditorium Facilitator: Angus Robinson, Managing Director, Leisure Solutions

- 11:00am–11:20pm **IGNITE - Integrated Geotrail Networks In The Top End: a conceptual framework for expanding geotourism in the Northern Territory**
Mark Asendorf, Managing Director, Marmel Enterprises
Co-Presenter: Peter Waggitt
- 11:20am–11:40am **Cox's Road Dreaming: an innovative thematic tourism experience interpreting Australia's First Inland European Road (1814/15) From The Nepean River To The Bathurst Plains: History With One's Boots On**
David Goldney AM, Adj Professor, Charles Sturt University
- 11:40am–12:00pm **Astrotourism Towns: using WA's pristine dark night sky to generate a new future for regional tourism**
Carol Redford, Founder, Astrotourism WA
- 12:00pm–12:20pm **Geotourism: conserving heritage and generating post mining economies for communities**
Angus Robinson, Managing Director, Leisure Solutions Pty
- 12:20pm–12:30pm **Facilitated Discussion**

CONCURRENT SESSION 2: MODELLING AND DATA TRANSFORMING REGIONAL AUSTRALIA: LONG TERM OPPORTUNITIES AND CHALLENGES

Venue: Art Gallery Facilitator: Rod Macdonald, **SEGRA** National Steering Committee

- 11:00am–11:20pm **Event Visitors' Geo Dispersal At The Host Destination: a sequential pattern mining approach**
Dr Mingming Cheng, Senior Lecturer, Curtin University
- 11:20am–11:40am **Business Capability: mapping and gap analysis as a means to improving regional service delivery and enhancing local supply chain management**
Bill Sankey, Executive Director, Territory Engagement and Delivery, Department of Industry, Tourism and Trade
- 11:40am–12:00pm **Modelling For Regional Australia: what can we learn to plan for booms and busts**
Kate Rampellini, PhD Candidate, Curtin University
- 12:00pm–12:20pm **Australia's COVID-19 Population Tree Change: myth, reality, opportunity or challenge**
Andrew Taylor, Assoc Professor, Northern Institute, Charles Darwin University
- 12:20pm–12:30pm **Facilitated Discussion**

CONCURRENT SESSION 3: REGIONAL SUSTAINABILITY OPPORTUNITIES

Venue: CRTAFE Facilitator: Ashley Bland, Director, Constructive Energy Australia

- 11:00am–11:20pm **Supply Chain Sustainability In The West Australian Mining Industry**
Dr James Earnest, Lecturer, Curtin University
Co presenter: Susan Grobler, Curtin University
- 11:20am–11:40am **Intercontinental Energy's Projects**
Ashley Bland, Director, Constructive Energy Australia
- 11:40am–12:00pm **Securing Adequate Safe Water In Rural And Remote Regional Australia: science and technology verses attitude and behaviour**
Prof Max Finlayson, Adjunct Researcher, Institute for Land, Water & Society, Charles Sturt University. Co-Presenter: Peter Waterman, Institute for Land, Water and Society (ILWS), Charles Sturt University
- 12:00pm–12:30pm **Facilitated Discussion**

WEDNESDAY 17 NOVEMBER

1:30pm–3:30pm

CONCURRENT SESSION 4: ENTREPRENEURSHIP, STARTUPS AND INNOVATION

Venue: Main Auditorium Facilitator: Dr Jen Cleary, CEO, Centacare Catholic Country, SA. **SEGRA** National Steering Committee

- 1:30pm–1:50pm **Driving Community-Led Rejuvenation Through Entrepreneurial Action**
Matt Pfahler, Co-founder and CEO, ACRE (Australian Centre for Rural Entrepreneurship)
- 1:50pm–2:10pm **Specialisation or diversification - which path works for which Australian regional towns?**
Kim Houghton, Chief Economist, Regional Australia Institute
- 2:10pm–2:30pm **Building A Regional Innovation System From The Ground Up**
Ilena Young, Acting CEO, Startup Shakeup
- 2:30pm–2:50pm **Innovation Ecosystems And The Impact On Regional Economic Development**
Kali Norman, Manager, Meshpoints (Spacecubed)
- 2:50pm–3:10pm **An ecological systems approach to place-based regional business recovery?**
Dr Catherine McKenzie, Research Fellow at the University of South Australia
- 3:10pm–3:30pm **Facilitated Discussion**

CONCURRENT SESSION 5: GOVERNMENT BUSINESS PARTNERSHIPS

Venue: CRTAFE Facilitator: Kris Starcevic, CEO, Goldfields Esperance Development Commission

- 1:30pm–1:50pm **Local Decision Making: delivering Aboriginal economic development in the Big Rivers**
Bridgette Bellenger, General Manager, Territory Regional Growth, NT Government - Department of Chief Minister and Cabinet
- 1:50pm–2:10pm **The Barkly Regional Deal**
Rob Duncan, Regional Manager - Barkly, NT Governments Dept. Industry, Tourism and Trade
Co-presenter: Jaymie Coleman
- 2:10pm–2:30pm **Development of Aboriginal Economic Development**
- 2:30pm–2:50pm **Local Content And Its Emerging Role In Economic Diversity**
Janelle Price, Principal Local Content Adviser, WA Department of Primary Industry and Regional Development
Co presenter: Lewis Mavranonits
- 2:50pm–3:10pm **The Town Writing Its Own History: driving Collie's economic diversification through collaboration and self-determination**
Cate Brookes, Director Regional Development, South West Development Commission
Co-presenter: Mellisa Teede, CEO, South West Development Commission
- 3:10pm–3:30pm **Facilitated Discussion**

CONCURRENT SESSION 6: BUILDING SOCIAL CAPITAL AND HUMAN CAPABILITY

Venue: Art Gallery

- 1:30pm–1:50pm **Transformation Of Cross Road Arts**
Marie Cameron, Immediate Past Chair, Crossroad Arts Inc
- 1:50pm–2:10pm **WA Country Health Service And Curtin University Strategic Alliance: working in partnership to improve workforce sustainability that supports healthy communities**
Anita John, Director Research and Innovation, WA Country Health Service
Co-presenter: Suzanne Robinson
- 2:10pm–2:30pm **Developing A Strong Rural Medical And Health Workforce**
Keith McNaught, Rural Academic Lead and Associate Professor, Curtin Medical School, Curtin University
- 2:30pm–2:50pm **The Role Of A Regional Campus In Economic Development: a case study in the Goldfields**
Sabina Shugg, Director, Curtin Kalgoorlie Campus
- 2:50pm–3:10pm **The Goldfields Migrant Employment Project (GMEP): a case study**
Blessings Masuku, Migrant Employment Officer, Goldfields Community Legal Centre
- 3:10pm–3:30pm **The Compassionate Communities Connectors Model Of Care: a community and health service partnership in the south west of Western Australia**
Samar Aoun, Professor of Palliative Care Research, La Trobe University and Perron Institute

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Unearthing Diversification and adapting to a new tomorrow



16-18 NOVEMBER 2021 / KALGOORLIE-BOULDER WA

CONFERENCE PROGRAM

Conference Day 1 (16 November)	\$895
Conference Day 2 (17 November)	\$895
The Super Pit-ch: Is Your Idea Worth Its Weight In Gold? (Day 2, max 100)	\$30
Industry Tours (18 November — 8:30am-12:15pm)	\$150
Industry Tours (18 November — 8:30am-12:15pm) Partners Price	\$75
Remotely Operated Aerial Systems Industry Showcase And Forum (18 November — 8:30am-3:45pm)	\$150

CONFERENCE PACKAGES

Days 1 and 2 (16-17 November)	\$1195
Days 1, 2 and 3 (16, 17, 18 November)	\$1295

NETWORKING EVENTS

Welcome Drinks	\$80
Conference Dinner	\$155

DISCLAIMER

As at 20 August 2021

The program and nominated speakers are correct at the time of printing. Changes to the final program structure and nominated speakers may occur due to operation and administration issues or other factors outside the control of the conference organisers. Due to COVID-19 restrictions some speakers may be pre-recorded or live-streamed into the event.

CONTACT

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DESTINATION SPONSOR



12.2.3	Ordinary Council Meeting dates for 2022
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM474
DATE OF REPORT	13 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil.
ATTACHMENT	Nil

SUMMARY:

The dates of the Ordinary Meeting Dates for 2022 are provided for Council approval.

BACKGROUND:

Local Government (Administration) Regulations 1996 state:

The CEO must publish on the local government's website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held:

- (a) ordinary council meetings;
- (b) committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.

COMMENT:

Meeting dates will be promulgated on the Shire website.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

Local Government (Administration) Regulations 1996. Regulation 12.

POLICY IMPLICATIONS:

In accordance with Council Policy 3.8 Ordinary Council Meetings shall be on the last Thursday of every month commencing at 1pm.

In accordance with Council Policy 3.9 Ordinary Council Meetings shall be held at Menzies except for two (2) meetings each year that may be held in Tjuntjuntjara or Kookynie.

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:

1. Approves the following Ordinary Council Meeting dates for 2022 with the December meeting being one (1) week earlier due to public holidays:

Thursday 27 January	1pm	Menzies
Thursday 24 February	1pm	Menzies
Thursday 31 March	1pm	Menzies
Thursday 28 April	1pm	Tjuntjuntjara
Thursday 26 May	1pm	Menzies
Thursday 30 June	1pm	Menzies
Thursday 28 July	1pm	Menzies
Thursday 25 August	1pm	Menzies
Thursday 29 September	1pm	Tjuntjuntjara
Thursday 27 October	1pm	Menzies
Thursday 24 November	1pm	Menzies
Thursday 22 December	1pm	Menzies

2. Approves the following Audit and Risk Committee Meeting dates for 2022:

Thursday 24 March	11am	Menzies
Thursday 23 June	11am	Menzies
Thursday 22 September	11am	Menzies
Thursday 15 December	11am	Menzies

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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12.2.4	Freedom of Information Statement
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM464
DATE OF REPORT	14 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. DRAFT Shire of Menzies FOI Statement Setember 2021 [12.2.4.1 - 12 pages]

SUMMARY:

In accordance with the requirements of Part 5, *Freedom of Information Act 1992* (the Act) S94 the Shire is required to prepare an Information Statement which is to be reviewed and published annually on its website. On adoption the document is to be provided to the FOI Commissioner.

The Shire also publishes an Information Statement in its Annual Report outlining the type of information available to the public and how to request this information.

BACKGROUND:

The *Western Australian Freedom of Information Act 1992* (the Act) is designed to enable the public to participate more effectively in governing the State, and to make the persons and bodies that are responsible for State and local government more accountable to the public.

The Act provides the right to apply for access to documents held by State Public Sector agencies which includes local governments.

The Shire's Information Statement includes information on:

- Documents held by the Shire
- Structure and functions of the Shire
- Documents freely available to the public
- Description of the kind of documents generated and held by the Shire
- Organisational purpose and structure
- How to access non-personal documents
- How to amend personal information

The Shire is required to assist the public obtain access to documents at the lowest reasonable cost, and to ensure that personal information held is accurate, complete, up to date and not misleading. The right to apply is not affected by any reasons for wishing to obtain access, or the agency's belief as to what the reasons are for applying.

COMMENT:

This Shire of Menzies's Freedom of Information Statement fulfils the Shire's obligation in this regard and is correct as of August 2021.

The Shire has undertaken to release, at cost, or free of cost unclassified Shire information / documentation that is of public interest to residents and other stakeholders

CONSULTATION:

External Consultant

STATUTORY AUTHORITY:

Part 5, *Freedom of Information Act 1992*

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

Negligible cost involved in photocopying, if required.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix.	The perceived level of risk is low/medium.	Implementation of Statement as required under the Freedom of Information Act.

STRATEGIC IMPLICATIONS:

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 resolves to adopt the draft 2021 Freedom of Information (FOI) Statement.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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SHIRE OF MENZIES

Freedom of Information Statement

2021 – 2022

Adopted by Council – September 2021

This document is available on the Shire of Menzies website. Electronic/hard copy (large and standard print) formats are available on request.

www.menzies.wa.gov.au

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1. Information Statement

This document has been prepared and published in accordance with the requirements of Part 5, Freedom of Information Act 1992 (the Act). S94 of this Act requires each agency to prepare an Information Statement. The Shire of Menzies is such an agency.

The Shire is committed to open and accountable government. Access to information held by the Shire is available from the Shire offices, on our website, by telephone and email or by post.

The Statement will be reviewed and published annually, in accordance with the Act.

2. Introduction

The Western Australian Freedom of Information Act 1992 (the Act) is designed to enable the public to participate more effectively in governing the State, and to make the persons and bodies that are responsible for State and local government more accountable to the public.

The Act provides the right to apply for access to documents held by State Public Sector agencies which includes local governments.

The Shire's Information Statement includes information on:

- Documents held by the Shire
- Structure and functions of the Shire
- Documents freely available to the public
- Description of the kind of documents generated and held by the Shire
- Organisational purpose and structure
- How to access non-personal documents
- How to amend personal information

Agencies are required to assist the public obtain access to documents at the lowest reasonable cost, and to ensure that personal information held is accurate, complete, up to date and not misleading. The right to apply is not affected by any reasons for wishing to obtain access, or the agency's belief as to what the reasons are for applying.

The Act also requires each agency to prepare and publish an annual information statement which details the process of applying for information under the Act, as well as information that the Shire of Menzies provides outside the Act.

This Shire of Menzies's Freedom of Information Statement fulfils the Shire's obligation in this regard and is correct as of September 2021. Please note that the information contained in this Information Statement is a general guide and should not be substituted for the FOI Act and regulations. This document can be provided in hard copy upon request, and an electronic copy can be accessed via the Shire of Menzies at www.menzies.wa.gov.au

3. Shire's Information Access Intention

The Shire will release at cost or free of cost unclassified Shire information/ documentation that is of public interest to residents and other stakeholders. Access to all such permissible information should be made outside the confines of the FOI Act.

If no public access is available to the desired documents, the Shire will comply with the objectives of the FOI Act and will make available documents when able under the Act.

However, the Shire also has a duty to protect the privacy of its residents, commercial interest of businesses within the Shire and has a need to maintain the integrity of the Shire's ongoing lawful investigative and decision-making processes.

In these instances, permissible exemptions will be applied to protect these activities and access may be refused to such classification of documents.

4. Our 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.

5. Council Structure

The Council decision making body consists of 7 council members, including the Shire President who is elected by the Council.

Local government elections for the purposes of electing council members are held every two years, and council members are elected for a four-year term, thus ensuring continuity of knowledge and experience of at least half the council members after each election.

Council members provide guidance to the community, facilitate communication between the community and Council, and participate in the decision-making processes of Council that shape the direction of the Shire of Menzies. Collectively, council members are responsible for determining Council policies for the Shire and strategic direction, determining the projects that the Shire undertakes, and determine and have oversight of the budget for the Shire of Menzies.

In addition, the Council appoints and manages the performance of the Chief Executive Officer.

A current list of the elected members of Council for the Shire of Menzies is available at <https://www.menzies.wa.gov.au/profiles/councillors>

6. Organisational Structure

The operations of the Shire of Menzies are managed by the Chief Executive Officer who is supported by an Executive Management Team.

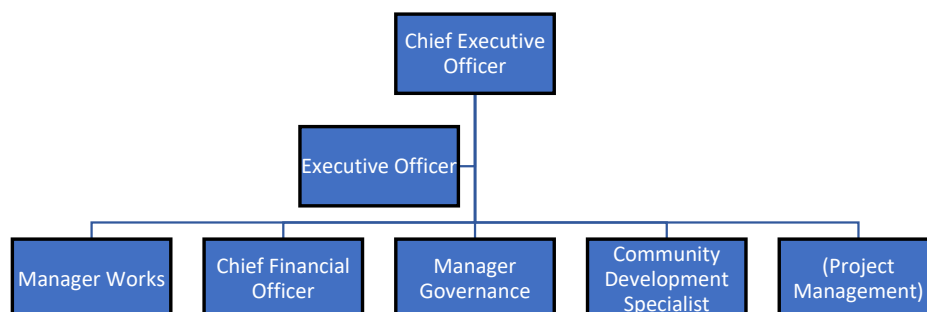
The CEO is engaged by the Council, but the former engages and manages all other employees

The role of CEO is to act as a conduit between Council and the administration of the Shire of Menzies, and to carry ultimate responsibility for the efficient and effective utilisation of the resources available to the Shire.

The CEO and other employees report to Council at monthly meetings with recommendations that Council can accept, reject or substitute with an amended resolution. In addition, the CEO, some employees, and other persons hold delegated authority from Council or the CEO to determine a range of matters under various legislation.

The Executive Management Team consists of CEO, Chief Financial Officer, Manager Governance, Works Manager, Community Development Specialist and Executive Officer.

A visual overview of the management structure of the Shire of Menzies is below.



7. Legislative Environment

The Shire is responsible for complying with, or ensuring compliance with, a vast range of Federal and State legislation.

It is estimated that directly, or indirectly, the Shire of Menzies is engaged with more than 200 Acts.

In addition, the Shire has adopted (and is currently reviewing, as well as repealing in some cases) Local Laws adopted under various Acts:

- Shire of Menzies Bush Fire Brigade Local Law 2015
- Activities in Thoroughfares and Public Places Amendment Local Law 2013
- Dogs Local Law 2007
- Activities in Thoroughfares and Public Places Local Law 2007
- Urban Environment and Nuisance Local Law 2007
- Bush Fire Brigades, establishment, maintenance and equipment of
- Signs, Hoardings and Billpostings - Draft Model By-law No. 1

8. Decision making by the Shire of Menzies

The Shire of Menzies has been entrusted with the responsibility to oversee the development and progression of the local communities.

Council delegates decision-making authority to the CEO in some instances and the CEO may sub-delegate certain decision-making duties to Shire officers in accordance with the Local Government Act 1995, and other Acts. These delegations are reviewed and approved by Council on an annual basis.

A range of policies have been developed by the Shire that guide and direct its actions now and into the future. All current Council policies can be viewed on the Shire of Menzies website.

In performing their roles as decision makers, council members, the CEO and employees are required to make decisions that have an impact on the daily lives of residents, ratepayers, and stakeholders of the Shire of Menzies.

These decisions might include the provision of footpaths, control of animals, refuse collection, cultural events, planning matters, recreation facilities and control of environmental health issues. The Shire of Menzies strives to achieve a balanced and fair approach to decision

making to protect and develop the amenities of the Shire, preserve heritage, encourage economic growth, and provide clarity to residents and businesses in the area.

8.1 Public participation in the decision-making process

The Shire of Menzies recognises that the community is an important resource when informing decision making, and that community input is essential to assist the Shire in choosing a path that caters for the current and future needs and expectations of the community.

8.2 Council Meetings

Meetings of Council are held on the last Thursday of the month at 1pm, except for December, when the meeting may be held earlier in the month. Meetings alternate between the Menzies Council Chambers and the Tjuntjuntjara community, with the annual schedule of meetings determined by Council, and advertised at the Shire website.

During COVID 19 (and potentially other types of States of Emergency) the Council may conduct meetings by electronic means, or individual council members may “attend” meetings by electronic means.

In such circumstances the Shire will endeavour to provide public notice and advise of the ways in which the public may view the meeting.

Minutes of meetings are available at the Shire Offices, town library and the shire’s website <https://www.menzies.wa.gov.au/council-meetings/>

Members of the public are welcome to attend Council Meetings.

On occasions there may be a Special Meeting of Council if a matter of urgency arises. Any notice of Special Meeting or changes to the time, dates or venues for scheduled Council Meetings is publicly advertised.

8.3 Public Question Time

To assist members of the public to participate in the decision-making process of the Shire, Public Question Time is available for a period of 15 minutes at the commencement of each meeting.

Should there be a series of questions the period can be extended at the discretion of the Presiding Member (usually the Shire President).

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Shire staff will endeavour to provide the answers prior to the next meeting of Council.

8.4 Deputations

Should a group of people wish to engage or make a formal representation to Council on behalf of a larger group in relation to an item contained in the Council agenda, they may apply in writing to the CEO.

The CEO will send the written request to the Shire President, who may then either approve the request or refer it to Council for a decision on whether to receive the deputation. If approved, the CEO will invite the deputation to attend a Council Meeting.

Questions and requests for deputations should be marked for the attention of the Chief Executive Officer and posted to 124 Shenton Street, Menzies WA 6436 or PO Box 4 MENZIES WA 6436, or emailed to admin@menzies.wa.gov.au

8.5 Annual General Meeting of Electors

The Annual General Meeting of Electors is held to discuss the Annual Report of the financial auditors for the Shire of Menzies and discuss general business of the Shire.

A formal Notice of Meeting is advertised in advance of the date of the meeting.

8.6 Special Meetings of Electors

In accordance with s5.28 of the Local Government Act 1995, a Special Meeting of Electors may be held following a request made to the Shire President for such a meeting by

- not less than one hundred electors or 5% of the number of electors, whichever is the lesser; or
- one third of the number of council members.

Any request of this nature is to specify the matters to be discussed at the Meeting and the form or content of the request is to be in accordance with the requirements of the Local Government (Administration) Regulations 1996.

8.7 Petitions

Electors may put requests to Council by way of a petition. For a petition to be effective it needs to be addressed to the Shire President and made by registered electors of the Shire of Menzies.

The petition needs to state the request on each page of the petition and contain the names, addresses and signatures of each elector making the request, as well as the date on which each elector signed the request. It also needs to contain a summary of the reasons for the request and state the name and address of the person who is putting forward the petition.

Further details regarding the requirements for petitions can be found in the Local Government Act 1995 and the Local Government (Constitution) Regulations 1996.

9. Community Consultation and Participation

The Shire of Menzies regularly invites the community to contribute. There are a range of tools that the Shire uses to engage with the public and the methods used vary according to the requirements of each consultation process, and some processes need to meet legislative requirements.

Opportunities for input into decisions and processes of Council are advertised according to their needs on some or all the following:

- Shire of Menzies website,
- noticeboard at the Shire office at Menzies,
- on public noticeboards, where possible and appropriate,

- on the Shire's Facebook page,
- in regional newspapers and newsletters,
- in the West Australian Newspaper

Community members can also engage with the Shire at any time by visiting our reception at the Shire Administration Building between the hours of 8:30am and 4:30pm, by calling (08) 9024 2041, or by emailing admin@menzies.wa.gov.au

10. Documents held by the Shire of Menzies

Records of the Shire of Menzies's activities are centrally stored by the Shire in accordance with the Local Government Act 1995 and State Records Act 2000.

Such records include correspondence, memoranda, notes, recordings, reports, plans, sketches, maps, diagrams, applications, fact sheets, registers, approvals, notices, agendas and minutes.

In accordance with section 5.94 of the Local Government Act 1995, certain documents are made available by the Shire for public inspection without an application under the Freedom of Information Act being necessary, many of which are available on the Shire's website www.menzies.wa.gov.au

Such documents include, but are not limited to:

- Council Records – Agendas/Minutes
- Code of Conduct
- Shire of Menzies Policies
- Register of Financial Interests
- Various other Registers including Gift Register, Election Gifts Register,
- Annual Reports
- Annual Budget and Schedule of Fees and Charges
- FOI Statement
- Integrated Planning and Reporting Strategic Community Plan, Strategic Resource Plan, Corporate Business Plan, Workforce Plan
- Register of Burials
- Register of Tenders
- Register of Local Laws
- Municipal Heritage Inventory
- Disability Access and Inclusion Plan

11. FOI Procedures

It is the aim of the Shire of Menzies to make information available promptly and at the least cost possible. Therefore, wherever appropriate and lawful, documents will be provided outside of the FOI process. Where information is not freely available through one of the methods available outside of FOI, the FOI Act provides the right to apply for access to information held by, or believed to be held by, the Shire of Menzies.

It should be noted that some documents are for viewing only and cannot be copied as such would breach the Copyright Act 1968.

What information can I request?

The kinds of documents to which access may be requested includes paper files, computer records, maps, plans, photographs, tape recordings, films, video tapes and electronically stored information.

Access may be applied for personal information that is contained in agency documents and may be corrected if it is incorrect, inaccurate, out of date, or misleading. Personal information is information about a person whilst non-personal information is information concerning other people.

Documents which protect essential public interests, personal information about other people or the commercial or business affairs of others are among those documents which may not be released.

An edited copy of a document may be provided if it contains some information considered to be exempt under the FOI Act.

How do I make an FOI application?

No special forms are required – a letter or email will suffice.

In an application, identify or describe the documents concerned, providing enough information to facilitate the identification of the documents sought. If applying for amendment of personal information, please provide details to show how or why the agency's records are inaccurate, incomplete, out of date or misleading. Ideally a request should be concise to narrow the field of search.

Costs may apply for applications with a wide scope or requiring a high level of research.

Give an address in Australia where notices can be sent and, if possible, include a contact telephone number or email address so the Agency can liaise with you on the application.

Send the written application or related enquiries to the Freedom of Information Coordinator, posted to 124 Shenton Street, Menzies WA 6436, or PO Box 4 MENZIES WA 6436, or emailed to admin@menzies.wa.gov.au

Applications will be acknowledged in writing and applicants notified of the decision within 45 days.

11.1 Are there any costs involved?

No fees or charges apply for personal information or amendment of personal information about a person. Applications for other documents (i.e. which are non-personal in nature) require a \$30 application fee to be paid when the application is lodged.

There may be other charges imposed to cover the administration costs associated with locating documents within the scope of a request.

Applicants may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed \$25 the Shire must provide an estimate of charges and ask whether the applicant wants to proceed with the application.

Applicants must notify the Shire (within 30 days) of their intention to proceed. In some instances, the Shire may request an advance deposit. The fees, charges, deposits, and possible reductions are set by the FOI Act and are as follows:

Personal Information about the applicant	No fee and no charges
Application fee (for non-personal information)	\$30.00
Charge for time dealing with the application (per hour or pro rata)	\$30.00
Access time supervised by staff (per hour or pro rata)	\$30.00
Photocopying staff time (per hour or pro rata)	\$30.00
Per photocopy	\$0.20c
Transcribing from tape, film or computer (per hour or pro rata)	\$30.00
Duplicating a tape, film or computer information	Actual cost
Advance deposit that may be required in respect of estimated charges	25%
Further advance deposit may be required to meet the charges for dealing with the application	75%
For impecunious the charge payable is reduced	25%
For those issued with prescribed pensioner concession cards, the charge payable is reduced	25%

11.2 In what way can charges be minimised or removed?

The FOI Act requires the Shire of Menzies to help applicants with their application if they are having difficulty defining the documents they are seeking.

The Shire may describe the kinds of documents and records kept helping narrow the scope of an application. By reducing the scope of an application, it will reduce the work for the Shire and the cost to the applicant. The Shire may refuse to deal with a large request.

11.3 What happens after I have lodged my application?

Once the Shire has received a valid application, it has a maximum period of 45 calendar days to deal with the application and to decide whether access is provided to the documents. If the period is not enough for research to be carried out and a decision subsequently provided, the Applicant will be informed, and a negotiated time will be determined.

11.4 What if the documents are needed urgently?

If a decision is required on an application by a certain time, this information should be included in the written FOI application, or the applicant should approach the Shire about the desired timeframe after the application has been submitted. Applicants may be able to negotiate a shorter (or longer, as the case may be) period for response with the Shire.

11.5 How will I know when the Shire's decision has been made and what it is?

The Shire of Menzies must provide an applicant with a written Notice of Decision advising whether access will be provided to all or some of the documents requested. The Notice of Decision will include details such as:

- the date on which the decision was made;
- the name and the designation of the officer who made the decision;
- if access is refused, the reason for the refusal or where the document is exempt; and
- information on the rights of review and the procedures to be followed to exercise those rights.

The Notice of Decision will be provided as soon as possible, but in any case, within 45 days. If the Shire refuses access to any documents or parts of any documents, the written notice must provide the reasons for the decision. It must also explain rights of review.

11.6 Amendment of Personal Information

Applicants have the right to amend personal information held by the Shire of Menzies, which the applicant considers incomplete, inaccurate, misleading, or not up to date.

Applicants must provide details and, if necessary, documentation to support any claim on the information sought to be amended. In addition, the applicant must indicate how the amendment is to be made, which may include:

- altering information
- striking out or deleting information
- inserting information, or
- inserting a note in relation to the information

11.7 Rights of Review

Internal Review

If an applicant is dissatisfied with the Shire's decision, they are entitled to request an internal review by the Shire.

An applicant has 30 days from the date of receipt of the Notice of Decision to make an application for internal review. Such a request needs to be in writing to the FOI Coordinator for the Shire of Menzies and should identify the part of the decision that is disagreed with, as well as the reason that the applicant is dissatisfied with it.

The Shire then has 15 calendar days to conduct a review and notify the applicant of the outcome. Another person in the Shire, who is not subordinate to the original decision-maker must make the decision on internal review. If the decision was made by the Chief Executive Officer an internal review is not available, but the applicant may apply to the Information Commissioner for an external review.

External Review

If an applicant disagrees with the outcome of the internal review, they may request the Information Commissioner for an external review. An application for external review should be made within 60 days of receiving the Shire's notice of internal review decision. Third parties who object to disclosure of their information must apply for external review within 30 days after being given the Shire's decision.

The application for external review may be made in a letter or by completing a form available from the Office of the Information Commissioner at <http://foi.wa.gov.au/en-us/AppforExtRev>

Applicants must provide an address to which notices can be sent, give particulars of the decision to be reviewed, include a copy of that decision and lodge the application at the Office of the Information Commissioner.

The Information Commissioner is appointed by the Governor as an independent statutory officer who is responsible directly to Parliament. Therefore, complaints lodged with the Information Commissioner are subject to impartial review based on the merits of each case and the relevant provisions of the FOI Act.

12. Further information

Further information can be obtained from the Freedom of Information (FOI) Coordinator of Western Australia on 08 9186 8555, Monday to Friday from 8.00am to 5.00pm.

Alternatively, contact the Office of the Information Commissioner:

Telephone: (08) 6551 7888

1800 621 244 (toll free for WA country callers)

Facsimile: (08) 6551 7889

Email: info@foi.wa.gov.au

Web: www.foi.wa.gov.au

Address: Albert Facey House, 469 Wellington Street, Perth WA 6000

12.2.5	Draft Policy 1.1.2 - Employee Code of Conduct
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM465
DATE OF REPORT	14 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. DRAFT Policy 1 1 2 Code of Conduct for Employees August 2021 [E3NL] [12.2.5.1 - 15 pages]

SUMMARY:

Previously the Shire had a single Code of Conduct for Council Members, Committee Members and Employees which was adopted by Council. New legislation requires that there be a separate Code of Conduct for Council Members, Committee Members and Candidates for Election, adopted by the Council, and for Employees, adopted by Council and the CEO.

BACKGROUND:

The Code sets out principles and standards of behaviour that employees must observe when performing their duties and is intended to promote accountable and ethical decision-making. However, the Code does not establish a rule for every situation an employee may face while performing their role and undertaking their duties daily.

The Code contains certain matters for employees which must be addressed as a requirement of legislation, including gifts and conflicts of interest, as well as the standards around personal behaviour, which if breached, may lead to reporting and action being taken under the Code.

In view of this, the Code details explanatory matters around key areas of:

- professional conduct
- record keeping
- use of Shire resources and finances
- conflict of interest, gifts, and benefits
- reporting breaches of the Code

COMMENT:

Employees of the Shire of Menzies (the Shire) are subject to the provisions of the Code upon their acceptance of employment and while they remain employed by the Shire.

The Code is an important document in outlining the expectations of employee behaviour and aims to ensure that the Shire of Menzies's residents, ratepayers and stakeholders will recognise the high standards of service and ethical decision making by all employees.

CONSULTATION:

External Consultant

STATUTORY AUTHORITY:

Local Government Act 1995

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix	The perceived level of risk is low/medium.	Implementation of Employee Code of Conduct as required by the Local Government Act 1995

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.

4.2.3 Provide a positive and safe workplace.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council resolves to adopt the draft Policy 1.1.2 Code of Conduct – Employees.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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SHIRE OF MENZIES

1.1.2 - EMPLOYEE CODE OF CONDUCT

AUGUST 2021

Adopted by Council and applicable from September 2021

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FOREWORD

The Shire of Menzies Code of Conduct for Employees, (the Code) has been adopted to ensure employees understand and respect their roles and responsibilities. This enables professional relationships to be established and maintained in the interests of providing good governance, overall integrity, and good government for the community.

Whereas previously there was a single Code of Conduct for Council Members, Committee Members and Employees, adopted by Council, new legislation requires that there be a separate Code of Conduct for Council Members, Committee Members and Candidates for Election, adopted by the Council, and for Employees, adopted by the CEO.

The Code sets out principles and standards of behaviour that employees must observe when performing their duties and is intended to promote accountable and ethical decision-making. However, the Code does not establish a rule for every situation an employee may face while performing their role and undertaking their duties daily.

The Code should be read in conjunction with the Local Government Act 1995, the Local Government (Administration) Regulations 1996, other legislation, Council and CEO Policy Manuals and operational procedures that affect employees while performing their role and duties and the Code does not override or affect those provisions or requirements.

The Code contains certain matters for employees which must be addressed as a requirement of legislation, including gifts and conflicts of interest, as well as the standards around personal behaviour, which if breached, may lead to reporting and action being taken under the Code.

In view of this, the Code details explanatory matters around key areas of:

- professional conduct
- record keeping
- use of Shire resources and finances
- conflict of interest, gifts, and benefits
- reporting breaches of the Code

Employees of the Shire of Menzies (the Shire) are subject to the provisions of the Code upon their acceptance of employment and while they remain employed by the Shire.

The Code is an important document in outlining the expectations of employee behaviour and aims to ensure that the Shire of Menzies's residents, ratepayers and stakeholders will recognise the high standards of service and ethical decision making by all employees.

If you have any concerns about anything in the Code, please raise it with your immediate Supervisor/Manager, Manager Governance, or me, as your CEO.

Brian Joiner

Chief Executive Officer
Shire of Menzies
September 2021



POLICY – 1.1.2 – Employee Code of Conduct

Relevant Delegation

N/A

1 INTRODUCTION

The Shire of Menzies Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire of Menzies' commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the Act) and associated regulations, which incorporate four fundamental aims:

- (a) *better decision-making by local governments;*
- (b) *greater community participation in the decisions and affairs of local governments;*
- (c) *greater accountability of local governments to their communities; and*
- (d) *more efficient and effective local government.*

1.1 Statutory environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the *Local Government (Administration) Regulations 1996*.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

1.2 Application

For the purposes of the Code, the term employees include persons employed by the Shire of Menzies or engaged by the Shire under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities.

Where relevant, and appropriate, the Code applies to volunteers, assisting the Shire on general or specific projects.

Clause 3.15 of this Code (Gifts) does not apply to the CEO.

2 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.

3 Code of Conduct

3.1 Role of Employees

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

5.41. Functions of CEO

The CEO's functions are to:

- (a) *advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) *ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) *cause council decisions to be implemented;*
- (d) *manage the day to day operations of the local government;*
- (e) *liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) *speak on behalf of the local government if the mayor or president agrees;*
- (g) *be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);*
- (h) *ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) *perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.*

Local Government Act 1995

3.2 Principles affecting employment by the Shire of Menzies

The principles set out in section 5.40 of the Act apply to the employment of the Shire's employees:

5.40. Principles affecting employment by local governments

The following principles apply to a local government in respect of its employees —

- (a) *employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) *no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) *employees are to be treated fairly and consistently; and*

- (d) *there is to be no unlawful discrimination against employees or persons seeking employment by the City on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) *employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) *such other principles, not inconsistent with this Division, as may be prescribed.*

Local Government Act 1995

3.3 Personal Behaviour

Employees will:

- (a) act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire,
- (b) perform their duties impartially and in the best interests of the Shire uninfluenced by fear or favour,
- (c) act in good faith (i.e., honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire and the community,
- (d) make no allegations which are improper or derogatory (unless true and in the public interest)
- (e) refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- (f) always act in accordance with their obligation of fidelity to the Shire.

3.4 Honesty and Integrity

Employees will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) be frank and honest in their official dealing with each other; and
- (c) report any dishonesty or possible dishonesty on the part of any other employee to the Manager Governance, or the CEO in accordance with this Code and the Shire's policies.

3.5 Performance of Duties

While on duty, employees will give their whole time and attention to the Shire's business and ensure that their work is carried out efficiently, economically, and effectively, and that their standard of work reflects favourably both on them and on the Shire.

3.6 Compliance with Lawful and Reasonable Directions, Decisions and Policies

- (a) Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their immediate Supervisor/Manager, the Manager Governance, or the CEO.
- (b) Employees will give effect to the lawful policies of the local government and/or have due regard for the lawful policies of the local government in decision making, whether or not they agree with or approve of them.

3.7 Administrative and Management Practices

Employees will ensure compliance with proper and reasonable administrative practices and conduct professional and responsible management practices.

3.8 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire upon its creation unless otherwise agreed by separate contract.

3.9 Recordkeeping

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire's Recordkeeping Plan.

3.10 Dealing with Other Employees

- (a) Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.
- (b) Employees must be aware of and comply with their obligations under relevant law and the Shire's policies regarding workplace behaviour and occupational safety and health, set out in Council and/or CEO Policy Manuals.
- (c) Employee behaviour should reflect the Shire's values and contribute towards creating and maintaining a safe and supportive workplace.

3.11 Dealing with community

- (a) Employees will treat all members of the community with respect, courtesy and professionalism.
- (b) All Shire services must be delivered in accordance with relevant policies and procedures, and any issues resolved promptly, fairly, and equitably.

3.12 Professional Communications

- (a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire's activities should reflect the status, values, and objectives of the Shire
- (b) Communications should be accurate, polite, and professional.

3.13 Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments, or engage in communication activities about or on behalf of the Shire, its Council Members, employees or contractors, which breach this Code.
- (c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the *Corruption, Crime and Misconduct Act 2003*.

3.14 Personal Presentation

Employees dress standards are to be neat and responsible at all times. Management reserves the right to adopt policies relating to corporate dress and to raise the issue of dress with individual employees..

3.15 Gifts

- (a) Application

This clause does not apply to the CEO.

- (b) Definitions

In this clause –

activity involving a local government discretion has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

associated person has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

associated person means a person who —

- (a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- (b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

gift —

- (a) has the meaning given in section 5.57 [of the *Local Government Act 1995*]; but
- (b) does not include —
 - (i) a gift from a relative as defined in section 5.74(1); or
 - (ii) a gift that must be disclosed under the *Local Government (Elections) Regulations 1997* regulation 30B; or
 - (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
 - (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local Government Professionals Australia WA (ABN 91 208 607 072) or the LG Professionals Australia (ABN 85 004 221 818);

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

travel includes accommodation incidental to a journey;

travel contribution means a financial or other contribution made by 1 person to travel undertaken by another person

[Section 5.57 of the *Local Government Act 1995*]

relative, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

[Section 5.74(1) of the *Local Government Act 1995*]

prohibited gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

prohibited gift, in relation to a local government employee, means —

- (a) a gift worth the threshold amount or more; or

- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

reportable gift means:

- (i) a gift worth more than \$24 but less than \$50; or
- (ii) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$24 but less than \$50.

threshold amount has the meaning given to it in the *Local Government (Administration) Regulations 1996*, subject to the CEO's determination under subclause (c);

threshold amount, for a prohibited gift, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- (c) Determination

In accordance with Regulation 19AF of the *Local Government (Administration) Regulations 1996* the CEO has determined the threshold amount for prohibited gifts is \$50.

- (d) Employees must not accept a prohibited gift from an associated person.
- (e) An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause (f) and within 10 days of accepting the gift.
- (f) The notification of the acceptance of a reportable gift must be in writing and include:
- (i) the name of the person who gave the gift; and
- (ii) the date on which the gift was accepted; and
- (iii) a description, and the estimated value, of the gift; and
- (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
- (v) if the gift is one of two or more accepted from the same person within a period of one year:
- (1) a description;
- (2) the estimated value; and
- (3) the date of acceptance,
- of each other gift accepted within the one year period.

- (g) The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause (f).
- (h) The CEO will arrange for the register maintained under subclause (g) to be published on the Shire's official website.
- (i) As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

Prohibition on certain types of Gifts

The CEO has determined that alcohol, in any form, may not be accepted as a gift by any employee, even if it were otherwise valued below the threshold amount, and could ordinarily be accepted (whether reportable, or not).

The CEO has also determined that cash (or gift cards) may not be accepted as a gift by any employee, even if it were otherwise valued below the threshold amount, and could ordinarily be accepted (whether reportable, or not).

Where alcohol is provided as part of an event or seminar where a fee has been paid to attend, and the registration fee includes the dinner or hospitality where alcohol is provided, then it is not a gift and is not prohibited and need not be disclosed/reported.

Where alcohol is provided as part of an event which an employee is attending, consistent with the Attendance at Events Policy, and where alcohol is provided incidental to the event, then it is not a gift and need not be disclosed/reported.

3.16 Conflict of Interest

- (a) Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire, or which may otherwise be in conflict with the Local Government's functions (other than purchasing the principal place of residence).
- (d) Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.
- (e) Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

The Equal Opportunity Act 1984 provides that it is unlawful to discriminate against an employee or prospective employee on the ground of political conviction.

3.17 Secondary Employment

An employee must not engage in secondary employment (including paid and unpaid work) without receiving the prior written approval of the CEO.

3.18 Disclosure of Financial Interests

- (a) All employees will apply the principles of disclosure of financial interest as contained within the Act.
- (b) Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

3.19 Disclosure of Interests Relating to Impartiality

- (a) In this clause, **interest** has the meaning given to it in the *Local Government (Administration) Regulations 1996*.

interest —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- (b) An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the meeting immediately before the matter is discussed.
- (c) An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the time the advice is given.
- (d) A requirement described under (b) and (c) excludes an interest referred to in Section 5.60 of the Act.
- (e) An employee is excused from a requirement made under (b) or (c) to disclose the nature of an interest because they did not know and could not reasonably be expected to know:
 - (i) that they had an interest in the matter; or
 - (ii) that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.
- (f) If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of (b) or (c), then:
 - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and

- (ii) at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.
- (g) If:
 - (i) to comply with a requirement made under item (b), the nature of an employee's interest in a matter is disclosed at a meeting; or
 - (ii) a disclosure is made as described in item (e)(ii) at a meeting; or
 - (iii) to comply with a requirement made under item (f)(ii), a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons present at a meeting,
 the nature of the interest is to be recorded in the minutes of the meeting.

3.20 Use and Disclosure of Information

- (a) Employees must not access, use, or disclose information held by the Shire except as directly required for, and in the course of, the performance of their duties.
- (b) Employees will handle all information obtained, accessed, or created in the course of their duties responsibly, and in accordance with this Code, the Shire's policies and procedures.
- (c) Employees must not access, use, or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire.
- (d) Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- (e) Nothing in this section prevents an employee from disclosing information if the disclosure:
 - (i) is authorised by the CEO or the CEO's delegate; or
 - (ii) is permitted or required by law.

3.21 Improper or Undue Influence

- (a) Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- (b) Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- (c) Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

3.22 Use of Shire Resources

- (a) In this clause –

Shire resources includes local government property and services provided or paid for by the Shire;

local government property has the meaning given to it in the Act.

local government property means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]

- (b) Employees will:
- (i) be honest in their use of the Shire resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
 - (ii) use the Shire resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and
 - (iii) not use the Shire's resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

Employees should ensure they are familiar with all relevant Shire Policies and Procedures and direct any questions for clarification to their Supervisor/Manager or the Manager Governance, or the CEO.

3.23 Use of Shire Finances

- (a) Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire's finances.
- (b) Employees will use Shire finances only within the scope of their authority, as defined in their position descriptions, Council and CEO Policies and procedures and administrative practices.
- (c) Employees with financial management responsibilities will comply with the requirements of the *Local Government (Financial Management) Regulations 1996*.
- (d) Employees exercising purchasing authority will comply with the Shire's Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the *Local Government (Financial Management) Regulations 1996*.
- (e) Employees will act with care, skill, diligence, honesty and integrity when using local government finances.
- (f) Employees will ensure that any use of Shire finances is appropriately documented in accordance with the relevant policy and procedure, including the Shire's Recordkeeping Plan.

Employees should ensure they are familiar with all relevant Shire Policies and Procedures and direct any questions for clarification to their Supervisor/Manager or to Manager Governance, or the CEO.

3.24 Reporting of Suspected Breaches of the Code of Conduct

Employees may report suspected breaches of the Code to the Manager Governance, or the CEO.

3.25 Handling of Suspected Breaches of the Code of Conduct

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire policies and procedures, depending on the nature of the suspected breach.

3.26 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

- (a) Employees may report suspected unethical, fraudulent, dishonest, illegal, or corrupt behaviour to the Manager Governance, or the CEO.
- (b) In accordance with the *Corruption, Crime and Misconduct Act 2003*, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:
 - (i) the Corruption and Crime Commission, in the case of serious misconduct; or
 - (ii) the Public Sector Commissioner, in the case of minor misconduct.
- (c) Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public Sector Commissioner.
- (d) Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal, or corrupt behaviour, using the Shire's Public Interest Disclosure Procedures, published on the Shire's website.

3.27 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

– End of Schedule

COMMENTS

A copy of this Code of Conduct is to be placed on the local government's official website, pursuant to Section 5.51(3) of the *Local Government Act 1995*.

Formerly	February 2021 regulations required the adoption of a separate Code of Conduct for Council Members, Committee Members and Candidates (provided by DLGC)	Formerly: 1.1 - Code of Conduct – Council Members and Shire Employees
Last Reviewed	New Policy now 1.1.2 29 April 2021	September 2021
Next Review Date	September 2022	
Amended	Amended Policy 1.1.2 September 2021	
Adopted	29 April 2021 (NWI120)	30 September 2021
Version	2	

12.2.6	CEO Credit Card
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM467
DATE OF REPORT	21 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Credit Card Payment Requisition Menzies [12.2.6.1 - 1 page] 2. Policy 4.5 Credit Card Facility - Amended & Adopted 28 May 2020 [12.2.6.2 - 2 pages]

SUMMARY:

The Shire of Menzies has undertaken to review Governance/Compliance controls to ensure their effectiveness and mitigate risks for the Shire.

BACKGROUND:

In some instances, purchases are required from businesses that do not accept a Purchase Order (Shire's preferred method of purchasing/payment), or in circumstances where it is impractical to obtain a Purchase Order or make alternative arrangements. In this instance the CEO's corporate credit card is utilised adhering to the Credit Card Policy (attached for information).

The Chief Executive's authorised corporate credit card has a maximum limit of \$25,000.

COMMENT:

A review was undertaken to identify any gaps in the process and provide more stringent controls. The table below outlines the current process and suggested changes.

Current Controls	Suggested Amendment to Controls	Required amendments to Credit Card Payment Request Form
Identify items to be purchased	Identify items to be purchased	
Complete Credit Card Request form: <ul style="list-style-type: none"> • Provide required finance codes • Description of goods 	Complete Credit Card Request form: <ul style="list-style-type: none"> • Is this request within Policy guidelines? • Provide required 	<ul style="list-style-type: none"> • Include a tick box indicating that the credit card request is within Credit Card Policy guidelines

<ul style="list-style-type: none"> PO not required 	<p>finance codes</p> <ul style="list-style-type: none"> Description of goods 	<ul style="list-style-type: none"> Include information on Credit Card Request form that Credit Card Policy 4.5 is to be adhered to. Where reference is made to the Purchasing Policy include the Policy No. 4.2.
	Is purchase within budget	Update Credit Card Request form with a tick box indicating that the request is within budget
	Only transactions that cannot be paid via creditors, i.e. Airline flights or items being purchased, where a PO and creditor payment is impractical (i.e. Office National (Kalgoorlie). Maximum transaction purchase value \$5,000.	Credit Card Request form to be updated with this information
	Provide guidance on items that will not be approved for credit card use.	Credit Card Request form to be updated accordingly.
Sign off by CEO	Sign off: <ul style="list-style-type: none"> Senior Manager; and CEO 	Add area for sign off by Senior Manager
Complete transaction	Complete transaction	
Provide a copy of the Credit Card Request Form and a copy of the order (paid invoice) to Accounts.	Provide a copy of the Credit Card Request Form and a copy of the order (paid invoice) to Accounts.	Update Credit Card Request form accordingly
Accounts will raise a PO for the Bank (Credit Card)	Accounts will raise a PO for the Bank (Credit Card)	
	Save all documentation to Synergy Soft (in accordance with r19 Local Government (Administration) Regulations 1996	Update Credit Card Request form accordingly
Reconciled at month end by accounts staff	Reconciled at month end by accounts staff	
Reconciled accounts are signed off by CFO	Reconciled accounts are signed off by CFO	
Reconciled accounts are provided monthly to Council within the 'Statement of Accounts' with a hard copy list of credit card payments available at the OCM	Reconciled accounts are provided monthly to Council within the 'Statement of Accounts' with a hard copy available at the OCM	

CONSULTATION:

Chief Financial Officer

STATUTORY AUTHORITY:

Nil

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
Staff may not be aware of the controls when requesting to make a credit card payment or the requirement to raise a Purchase Order in preference to utilising the CEO's corporate credit card.	low	Update the controls for credit card usage and ensure consistency with the purchasing and credit card policy.

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

AUDIT COMMITTEE AND OFFICER RECOMMENDATION:

That Council Note the actions taken to ensure that the risk of fraudulent transactions via credit card is minimised.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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CREDIT CARD – PAYMENT REQUISITION

This form must be completed PRIOR to making a Credit Card purchase.

All purchases are to comply with the Purchasing Policy, adhering to purchasing limit.

Take this completed form to the credit card holder PRIOR to making the purchase, for authorisation below.

When the purchase is finalised a copy of the Tax Invoice must be attached and Purchase Order created.

NEW CREDITOR

EXISTING CREDITOR

Date			
Creditor No		Creditor Name	
Reference No		Address	

GL Account / Job No	IE Code/ Charge Type	Purchase Details	AMOUNT (incl GST)
GST Code			
TOTAL			

GST CODES

C Code	Income and purchases subject to GST	F Code	Free income and purchase
N Code	No report	T Code	Input taxes

OFFICE USE ONLY

Requested by		Authorised by	
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4.5 Credit Card Facilities

Introduction	From time to time, purchases are necessary from businesses that do not accept a Purchase Order, or in circumstances where it is impractical to obtain a Purchase order or make alternative arrangements.
Objective	To enable payments or purchases where normal creditors process are not available.
History	Former – Policy 2.7 Replaced – 29 November 2012 Adopted 25 June 2016 Adopted 30 August 2018 Amended & Adopted 28 May 2020
Policy Statement	

1. Eligibility

The Chief Executive Officer is authorised to hold a Corporate Credit Card to a maximum of \$25,000.

The Deputy Chief Executive Officer is authorised to hold a Corporate Credit Card to a maximum of \$12,500.

2. Appropriate Use

The cardholder may use the card to purchase goods and services in person or by mail, telephone, fax order, internet or email from supplier, provided that–

- the card is used for the purchase of goods and services where the normal system of acquisition and payment is not feasible or practical.
- The purchase is for Shire business and within the cardholder's authority.
- The value is within the credit limit set.
- It is deemed necessary to use the card in remote or emergency situations.

3. Excluded Uses

The credit card is for Shire purchases only and must not be used for –

- Obtaining cash, bank cheques or similar by any method
- Purchase of goods or services of a personal nature
- Any entity without an Australian Business Number (ABN)

4. Managing the Credit Card

In managing the credit card, the cardholders-have a responsibility to–

- Adequately secure the credit card
- Bear any cost of any charges deemed by Council to be of a personal responsibility
- Immediately advise the card provider and Chief Executive Officer if the card is lost or stolen
- Ensure that the credit limit placed on the card is not exceeded
- Ensure that the credit card is not used by anyone other than the cardholder
- Ensure that appropriate documentation is kept for reconciliation. If documentation is not available, written justification of the expense is required.

5. Misuse of Credit Card

The cardholder will be considered to have misused the card if they fail to meet their responsibilities as described above. Misuse of the credit card may result in–

- The cancellation of use of the Corporate Credit Card
- Disciplinary action being taken
- The cardholder being required to bear the cost of any charges incurred by Council arising from misuse by the cardholder.

6. Return of Corporate Credit Card
The cardholder must return the credit card if –
 - no longer employed as cardholder of the Shire of Menzies
 - Has been suspended or dismissed by Council
 - Otherwise requested by Council

7. Reconciliation Procedures
Each month the officer in charge of Bank Reconciliations will;
 - Ensure that statements are distributed to the cardholder for authorisation and providing documentation.
 - The Accounts Officer or person undertaking that role is to check that all purchases are within the guidelines for Policy 4.5 - Credit Card Facilities.
 - The Chief Executive Officer, Deputy Chief Executive Officer and Accounts Officer is to carry out checks each month and sign the Reconciliation document.
 - A full reconciliation of the credit card use is completed.
 - Expenditure to be summarised and presented to Council with list of payments.

– End of Policy

COMMENT

Is compliant with Dept of Local Government & Communities Guidelines No.11 Use of Corporate Credit Cards. The Guidelines do suggest some additional requirements; however, these are not considered necessary at this time, but will be further reviewed as necessary.

12.2.7	DRFAWA Submission
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM476
DATE OF REPORT	23 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Attachments to Agenda Item 12 2 8 [OGJ8] [12.2.7.1 - 1 page]

SUMMARY:

This report provides an update to Council on an application for DRFAWA funding and seeks approval to submit the final application.

BACKGROUND:

Between 01 and 05 March 2021 significant storms and floods affected large portions of the South West Land Division and Central Wheat Belt. The Shire of Menzies was affected particularly in the North West portions of the Shire. Several of the roads in this area had significant damage.

Notification was given by Department of Fire and Emergency Services (DFES) that the storm event would be eligible for funding as a natural disaster, 'storm and flood', AGRN962.

The Shire engaged the services of Core Business Australia (CORE), under WALGA's Preferred Supplier Panel, to assist the Shire with damage assessment, cost estimation of repair works, procurement of repair contractors, project administration and supervision of works.

The Shire carried out Emergency Works to reopen severely affected roads, however missed the opportunity to complete Immediate Works therefore the associated EAPR Cost Estimate has been prepared and submitted to DFES. The Shire will complete the work using the Shire's Road Grading and Minor Work contractor.

CORE undertook a detailed damage assessment of damaged EPAs, prepared a Scope of Works to repair the identified EPAs to pre disaster functionality / utility and prepared an EPAR Cost Estimate.

COMMENT:

The Attachments, provided under separate cover due to size limitations, provide the cost estimates and scope of works as determined by the evaluation.

CONSULTATION:

Core Business, consultants.
Garth Marland, Works Manager.

STATUTORY AUTHORITY:

Disaster Recovery Funding Arrangements (2018).

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

The Shire will need to rectify damage regardless of the outcome from the DRFAWA submission. The scoping works were covered through 2019/20 FY operational budgets.

A successful submission will improve the Shire budget position for 2020/21 FY.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

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.

4.1.2 Effectively represent, promote and advocate for the community and district.

4.2 An efficient and effective organisation.

4.2.2 Provide appropriate services to the community in a professional and efficient manner.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Approve the submission for DRFAWA funding to rectify damage for the March 2021 storm and flooding event.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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Attachments to Agenda Item 12.2.8 available on the Shire webpage:

1. 930 Menzies AGRN Damage Assessment Scope of Works (Rev 0.0) Ver 1.pdf
2. 930 Menzies AGRN962 Rev 0 Cost Estimate (Ver 7).xlsx

12.2.8	Application for management orders for 38 Wilson Street, Menzies
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM475
DATE OF REPORT	23 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

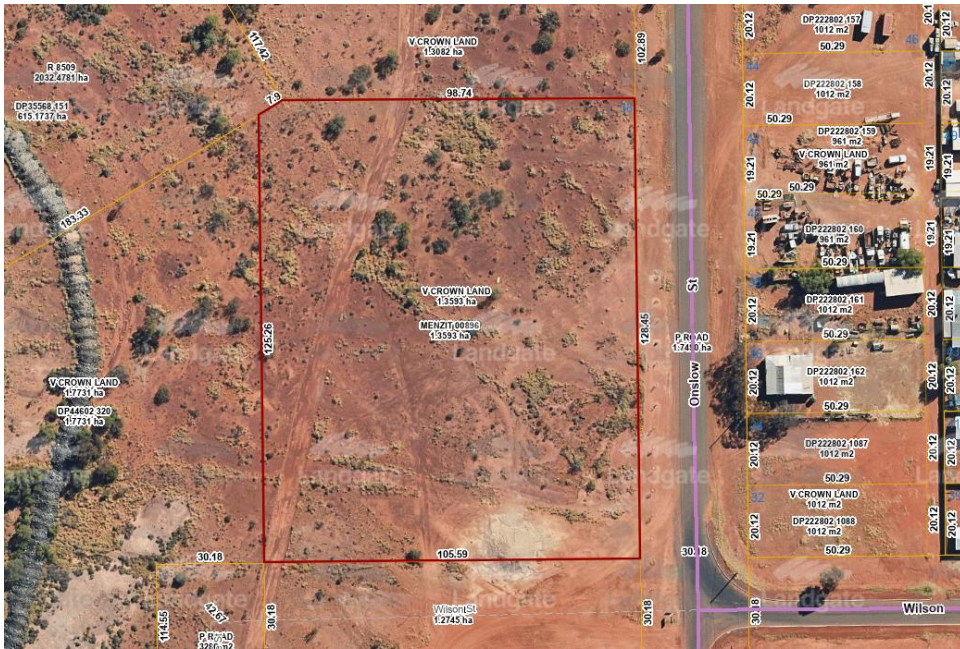
This paper seeks Council endorsement for an application to Department of Planning, Lands and Heritage for a management order over 38 Wilson Street, Menzies.

BACKGROUND:

The Shire is about to commence development of its caravan park on the neighboring Reserve 4531 (that has a management order issued to the Shire for the purpose of Caravan Park & Park) and it has emerged through the design and planning for the caravan park that a site is required for disposal of wastewater. The facility can be located upon the 1.3593ha 38 Wilson Street, Menzies such that it meets with the land area, sensitive premises separation distance and connection requirements to service Reserve 4531 through disposal of wastewater by sprinklers. This infrastructure and its ongoing operation and management will be undertaken in accordance with the Department of Health's requirements for this type of facility.

COMMENT:

The subject property is zoned 'Rural' under the Shire of Menzies Local Planning Scheme and is not identified for a development purpose in any statutory or strategic planning documents. The lot's location between the western end of the Menzies townsite and mine activity further to the west means that it would be appropriate and preferable for the land to be under the management of the Shire (rather than disposed of to the private market) to assist in it continuing to serve a buffer/separation role rather than any other more intensive land use.



With the request for access to land, consideration is given to the status of Native Title and other interests that may exist. In order for the State to grant land tenure, it needs to comply with the provisions of the *Native Title Act 1993* (Cth) (NTA) and other legislative requirements.

The Shire has alternative sites if a management order is not forthcoming.

CONSULTATION:

Simon Lancaster, consultant planner.
 Zenacon Construction Group, design contractors.

STATUTORY AUTHORITY:

Land Administration Act (1997) s41 & 46.

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

If the department supports the request, and the Shire chooses to proceed, the Shire is responsible for the payment of all costs and disbursements associated with the grant.

These costs may include, but not be limited to:

- costs of negotiating and compensating native title parties and other existing land holders
- applying for and approval of other statutory requirements
- purchase price, lease rental, easement or licence fees
- survey and plan preparation costs
- advertising and gazettal costs
- registration and document preparation fees
- GST on any of the above.

Funding is available through the project budget as approved by Council within the 2020/21 FY budget.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Management order not granted.	Medium.	Alternative sites.

STRATEGIC IMPLICATIONS:

2.1 An innovative, diverse and prosperous economy.

2.1.1 Support local business and encourage further investment in the district.

2.1.2 Continue to work with industry and stakeholders for the economic development of the district.

2.1.3 Advocate for reliable essential utility services to the district.

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.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Endorse a submission to Department of Planning, Lands and Heritage for a management order over 38 Wilson Street, Menzies.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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13 INFORMATION REPORTS

OFFICER RECOMMENDATION:

That Council receive the information reports en bloc.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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13.1	Actions performed under delegation for August 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM436
DATE OF REPORT	14 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none">1. World Field (Aust) Pty Ltd M 29 438 [13.1.1 - 2 pages]2. MGK Resources Pty Ltd G 29 31 32 [13.1.2 - 5 pages]3. Roxbury Trading Pty Ltd L 29 156 [13.1.3 - 3 pages]

SUMMARY:

To report to the Council actions performed under delegated authority for the month of August 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.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Common Seal

The following decisions were undertaken by the Shire of Menzies pursuant to the Common Seal for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Planning Approvals

The following decisions were undertaken by the Shire of Menzies pursuant to the Planning applications for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Health Approvals

The following decisions were undertaken by the Shire of Menzies pursuant to Health approvals for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

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.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Ranger Related Dog Issues

The following decisions were undertaken by the Shire of Menzies pursuant to Ranger related dog issues for the month.

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>

Applications

The following Mining/Prospecting/Exploration/Miscellaneous Applications were made for the month of August 2021.

Applicant Name	Application Type	Application Details
World Field (AUST) Pty Ltd	Mining	M29/438
MGK Resources Pty Ltd	General Purposes	G29/31-32
Roxbury Trading Pty Ltd	Miscellaneous	L29/156

Online Lodgement - Submission: 27/08/2021 13:48:01; Receipt: 27/08/2021 13:48:01

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Mining Lease	No. M 29/438
(b) Time & Date marked out (where applicable)	(b) 27/08/2021 09:34:00	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACN/ABN	WORLD FIELD (AUST) PTY LTD (ACN: 118 904 680)	50
(e) Address	C/- HETHERINGTON EXPLORATION & MINING TITLE SERVICES PTY LTD, SUITE 404, GROUND FLOOR, 50 ST GEORGES TERRACE, PERTH, WA, 6000	
(f) No. of shares	DARLEX PTY LTD (ACN: 009 105 202)	50
(g) Total No. of shares	122 FIFTY ROAD, BALDIVIS, WA, 6171	
		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) YUNNDAGA (i) DATUM LOCATED SOUTH EAST CORNER OF LATE SURVEYED GML 29/6032 (j) BOUNDARIES THENCE IDENTICAL TO LATE SURVEYED GML 29/6032 AND LATE SURVEYED GML 29/6033	
(h) Locality		
(i) Datum Peg		
(j) Boundaries		
(k) Area (ha or km ²)	(k) 11.50000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) <i>Preeti Varadarajan</i> LEVEL 19, SUITE 4, 44 ST GEORGES TERRACE, PERTH, WA, 6000	Date: 27/08/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 1st day of October 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	13:48:01	on	27 August	2021	with fees of
Application	\$579.00				
Rent	\$264.00				
TOTAL	\$843.00				
Receipt No:	16432522893				

V Wright
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



Government of Western Australia
Department of Mines, Industry Regulation and Safety

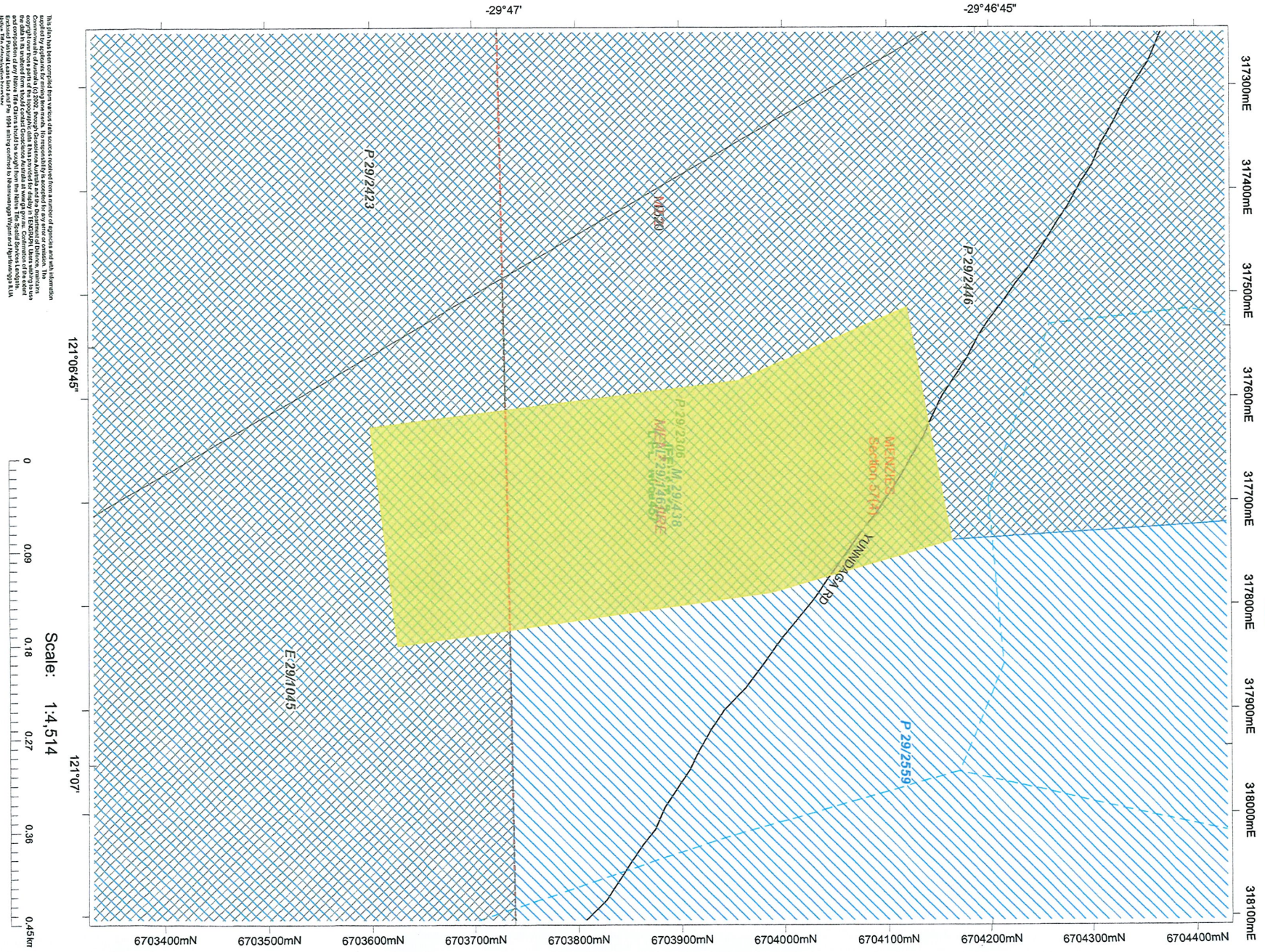
M 29/438
, Quick Appraisal Plan

GDA 1994 MGA Zone 51

- Pending Application
- Live Tenement
- Application over Live Tenement

TENGRAPH (c) 2014
04:06 PM, 27/08/2021

MEENVF



This plan has been compiled from various data sources provided from a number of agencies and was last updated by application for mining tenement M 29/438. The sources available and the Department of Mines, Industry Regulation and Safety are responsible for the accuracy of the data provided for this plan. The Department of Mines, Industry Regulation and Safety does not warrant the accuracy of the data provided for this plan. The Department of Mines, Industry Regulation and Safety does not warrant the accuracy of the data provided for this plan. The Department of Mines, Industry Regulation and Safety does not warrant the accuracy of the data provided for this plan.



7 September 2021

Chief Executive Officer
Shire of Menzies
PO Box 4
MENZIES WA 6436

REG'D POST ID: 63800 09400 32069 43603

Dear Sir/Madam,

**APPLICATIONS FOR GENERAL PURPOSES LEASES 29/31-32
BY MGK RESOURCES PTY LTD**

Strategic Tenement Services act on behalf of MGK Resources Pty Ltd ("**Applicant**") in respect of applications for General Purposes Leases G29/31-32 ("**Application**").

The Applications affect the Shire of Menzies.

On behalf of the Applicant, by way of notice, a copy of the Applications and maps are enclosed as required by the Mining Act 1978 (as amended).

If you have queries do not hesitate to contact myself.

Yours Faithfully,

A handwritten signature in green ink, appearing to read 'Jim Hawtin', is written over a light green circular stamp.

Jim Hawtin
Director

PO BOX 1340 WEST PERTH WA 6872

Tel : +61 (0) 422 755 036

Email : jim@strategictenements.com

ACN : 167 441 116

Online Lodgement - Submission: 03/09/2021 16:02:22; Receipt: 03/09/2021 16:02:22

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) General Purpose Lease		No. G 29/31
(b) Time & Date marked out (where applicable)	(b) 24/08/2021 13:46:00	(c) NORTH COOLGARDIE	
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	MGK RESOURCES PTY LTD (ACN: 611 002 709) C/- STS, PO BOX 1340, WEST PERTH, WA, 6872		100
(e) Address			
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Bottle Creek (i) Datum is located in MGA Zone 51 at 252630.104mE 6770734.723mN (j) Datum is located in MGA Zone 51 at 252630.104 mE 6770734.723 mN Thence to 252731.561mE 6770772.595mN Thence to 253045.437mE 6770809.824mN Thence to 254854.876mE 6766006.439mN Thence to 254465.852mE 6765860.897mN Thence BTD All coordinates located in MGA Zone 51 Purposes: borrow pit , conveyor systems , depositing mine material / stockpile / ROM Pad , drainage channels , facilities for erecting, placing and operating machinery & equipment , fuel and chemical storage and distribution facilities , hydrogeological testing & monitoring facilities , laboratory facilities , mine site administration , mine site infrastructure & hardstands , mineral by-product storage facilities , pipelines , power lines , power plant , security & fencing and temporary storage of construction materials, machinery and equipment , service roads, access roads and carparks , sewerage management plant , solar farm (power generation & transmission facilities) , storage & distribution facilities , storm water storage evaporative ponds , surface water management structures , taking water , topsoil storage facility , waste rock storage , water bores and workshop, ablation, communication and storage facilities.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 215.11000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Jim HAWTIN PO BOX 1340, WEST PERTH, WA, 6872		Date: 03/09/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 8th day of October 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:02:22	on	3 September	2021	with fees of
Application	\$579.00				
Rent	\$4,255.20				
TOTAL	\$4,834.20				
Receipt No:	16624043304				

Mining Registrar**NOTES****Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



Government of Western Australia
Department of Mines, Industry Regulation and Safety

GDA 1994 MGA Zone 51

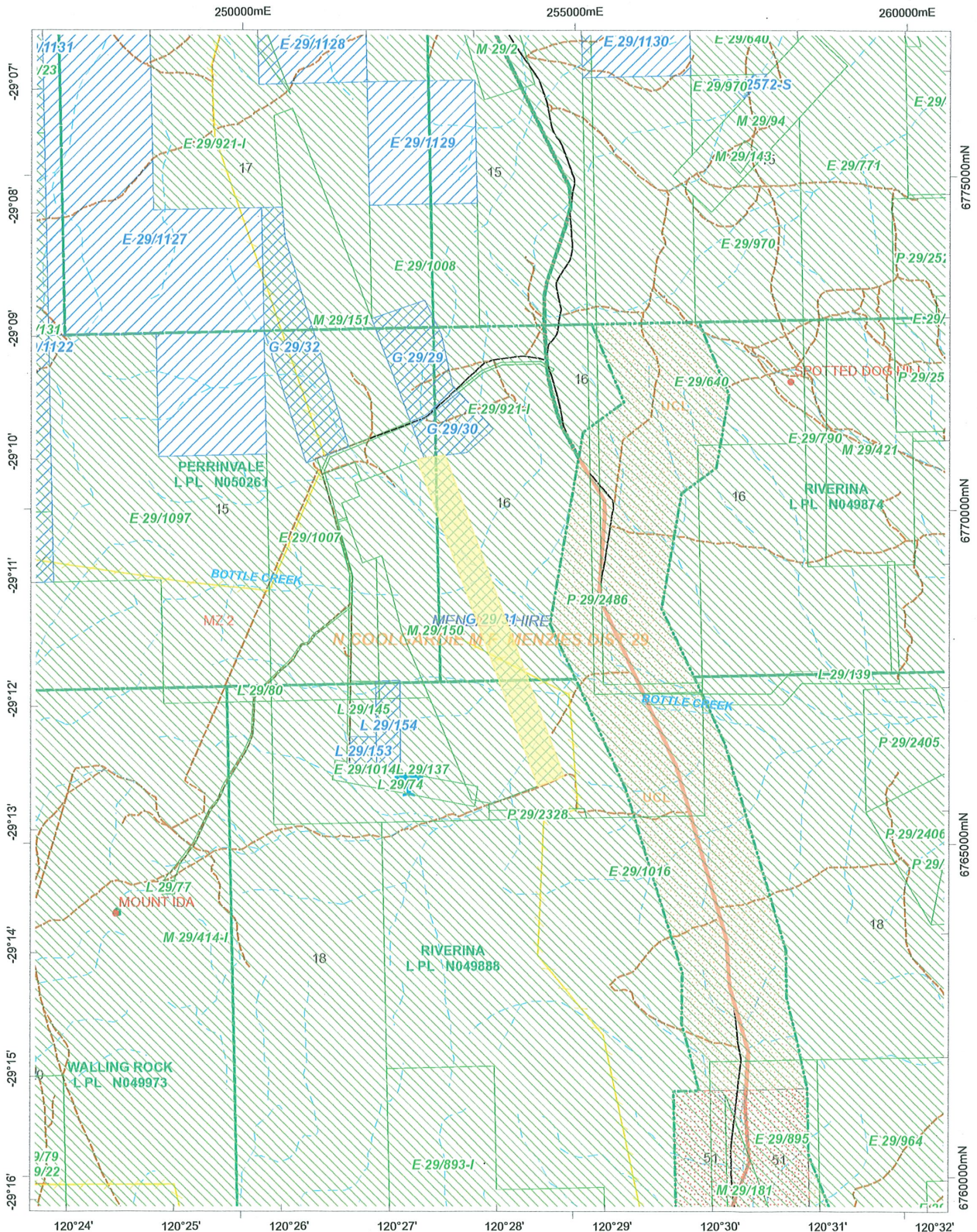
- Pending Application
- Live Tenement
- Application over Live Tenement

TENGRAPH (c) 2014

09:02 AM, 06/09/2021

MIENWP

G 29/31 , Quick Appraisal Plan



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, retains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Services Landgate. Enclosed Pastoral Lease Unit and Pre 1914 mining confined to Nhamwonga Wajim and Ngawawonga ELUA Native Title determination boundary.



Online Lodgement - Submission: 03/09/2021 16:02:22; Receipt: 03/09/2021 16:02:22

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) General Purpose Lease	No. G 29/32
(b) Time & Date marked out (where applicable)	(b) 24/08/2021 15:38:00	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e) MGK RESOURCES PTY LTD (ACN: 611 002 709) C/- STS, PO BOX 1340, WEST PERTH, WA, 6872	(f) Shares 100
(d) Full Name and ACN/ABN		
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Bottle Creek (i) Datum is located in MGA Zone 51 at 251602.427mE 6770932.049mN (j) Thence to 250966.159 mE 6770691.428 mN Thence to 250324.422 mE 6772670.308 mN Thence to 250284.091 mE 6774517.852 mN Thence to 250597.687 mE 6774524.697 mN Thence to 250641.815 mE 6774055.008 mN BTD All coordinates located in MGA Zone 51 Purposes: For the purposes of Section 87(1)(a)(b) & (c) of the Mining Act 1978 which includes the following land usage purposes: , borrow pit , conveyor systems , depositing mine material / stockpile / ROM Pad , drainage channels , facilities for erecting, placing and operating machinery & equipment , fuel and chemical storage and distribution facilities , hydrogeological testing & monitoring facilities , laboratory facilities , machinery and equipment , mine site administration , mine site infrastructure & hardstands , mineral by-product storage facilities , pipelines , power lines , power plant , security & fencing and temporary storage of construction materials , service roads, access roads and carparks , sewerage management plant , solar farm (power generation & transmission facilities) , storage & distribution facilities , storm water storage evaporative ponds , surface water management structures , taking water , topsoil storage facility , waste rock storage , water bores and workshop, ablution, communication and storage facilities.	
(h) Locality		
(i) Datum Peg		
(j) Boundaries		
(k) Area (ha or km ²)	(k) 226.24000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) <i>Jim HAWTIN</i> PO BOX 1340, WEST PERTH, WA, 6872	Date: 03/09/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 8th day of October 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:02:22	on 3 September	2021	with fees of
Application	\$579.00			
Rent	\$4,471.90			
TOTAL	\$5,050.90			
Receipt No:	16624043304			

Mining Registrar



Government of Western Australia
Department of Mines, Industry Regulation and Safety

GDA 1994 MGA Zone 51

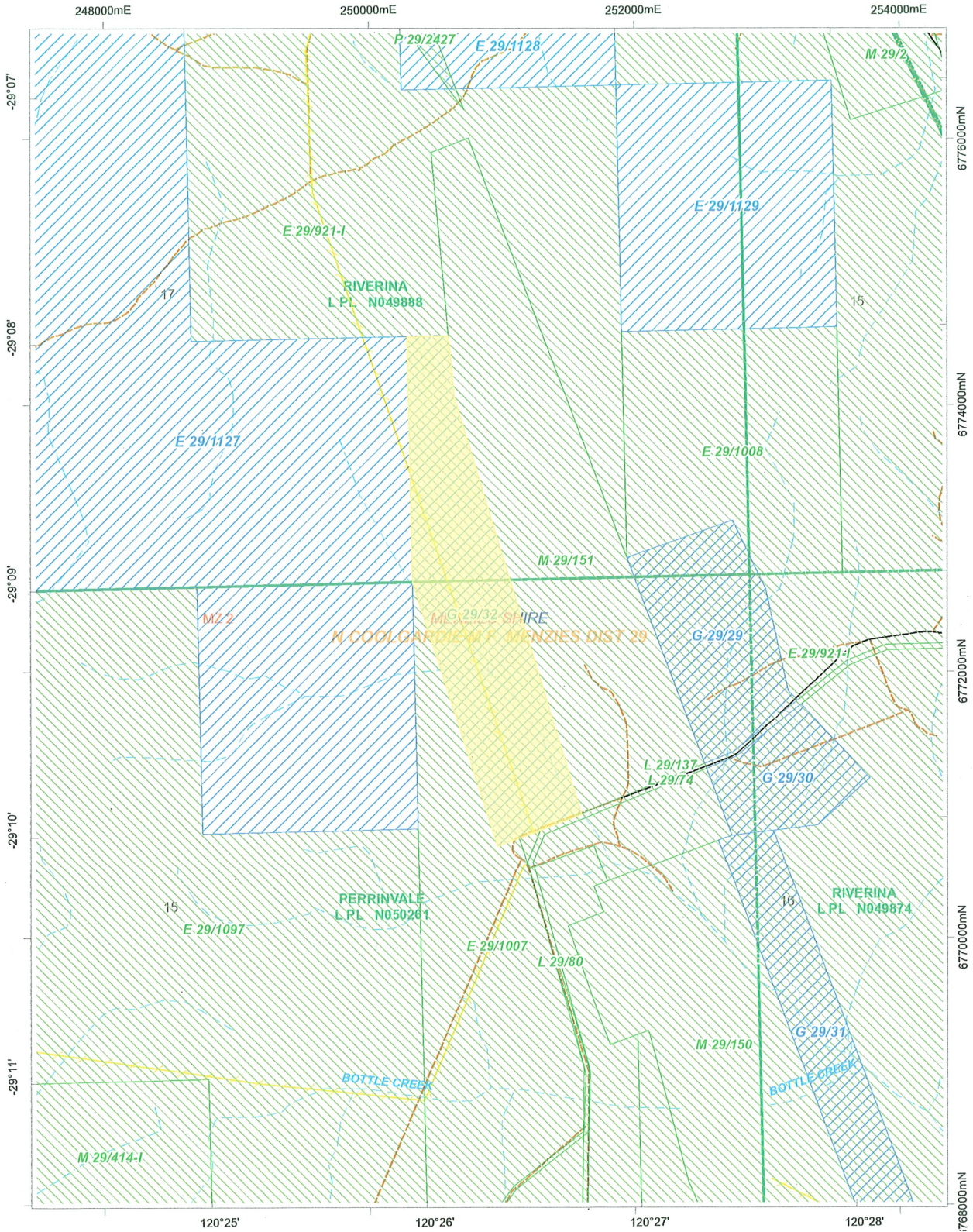
- Pending Application
- Live Tenement
- Application over Live Tenement

TENGRAPH (c) 2014

09:08 AM, 06/09/2021

MIENVVP

G 29/32, Quick Appraisal Plan



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defense, maintains copyright over those parts of the topographic data that is provided for display in TENGGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and compilation of any Native Title Claims should be sought from the Native Title Spatial Services Landgate. Enclosed Pastoral Lease land and Pre 1994 mining confined to Kharinwanga Wajim and Ngartwanga LIA. Native Title determination boundary.

Scale: 1:36,112





AUSTWIDE

Mining Title Management PTY LTD ACN 064 099 109

06 September 2021

Chief Executive Officer
Shire of Menzies
PO Box 40
MENZIES WA 6436

By Registered Post #44 63800 09400 32287 88602

Dear Sir/Madam,

APPLICATION FOR MISCELLANEOUS LICENCE 29/156 BY ROXBURY TRADING PTY LTD

Austwide Mining Title Management Pty Ltd acts on behalf of Roxbury Trading Pty Ltd (**"the Applicant"**) in relation to application for Miscellaneous Licence 29/156 (**"the Application"**).

The Application is located within the Shire of Menzies. On behalf of the Applicant by way of notice, a copy of the Application and plan is enclosed as required by the *Mining Act 1978* (as amended).

Please do not hesitate to contact me should you wish to discuss the Application.

Yours faithfully,

Rachael Cowley | Mining Title Consultant
E: rachael@austwidemining.com.au

Online Lodgement - Submission: 30/08/2021 10:12:52; Receipt: 30/08/2021 10:12:52

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. L 29/156
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACN/ABN	ROXBURY TRADING PTY LTD (ACN: 059 055 168) C/- AUSTWIDE MINING TITLE MANAGEMENT PTY LTD, PO BOX 1434, WANGARA, WA, 6947	100
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Marmion (i) Starting point is situated at GDA94, Zone 51 at coordinates 305240.155mE 6712794.344mN (j) Thence proceed to coordinates 305217.181 mE 6713148.346 mN Thence proceed to coordinates 305484.932 mE 6713186.823 mN Thence proceed to coordinates 305516.062 mE 6712902.264 mN Thence proceed to coordinates 307860.044 mE 6713372.068 mN Thence proceed to coordinates 308044.586 mE 6713461.384 mN Thence proceed to coordinates 308045.540 mE 6713454.965 mN Thence proceed to coordinates 307586.605 mE 6713233.417 mN Thence proceed to coordinates 307301.089 mE 6713095.488 mN Thence proceed to coordinates 307301.576 mE 6713102.429 mN Thence proceed to coordinates 307610.706 mE 6713251.772 mN Thence proceed to coordinates 307522.279 mE 6713233.254 mN Thence proceed to coordinates 305717.353 mE 6712855.041 mN Thence proceed to coordinates 305554.682 mE 6712834.352 mN Thence proceed to coordinates 305240.155 mE 6712794.344 mN back to starting point Purposes: a bore , a pipeline , a power line and a road.	
(h) Locality		
(i) Datum Peg		
(j) Boundaries		
(k) Area (ha or km ²)	(k) 27.82000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) Lisa Cullen UNIT 6, 42 DELLAMARTA ROAD, WANGARA, WA, 6065	Date: 30/08/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 4th day of October 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	10:12:52	on	30 August	2021	with fees of
Application	\$579.00				
Rent	\$551.60				
TOTAL	\$1,130.60				
Receipt No:	16509497799				

V Wright
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

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- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

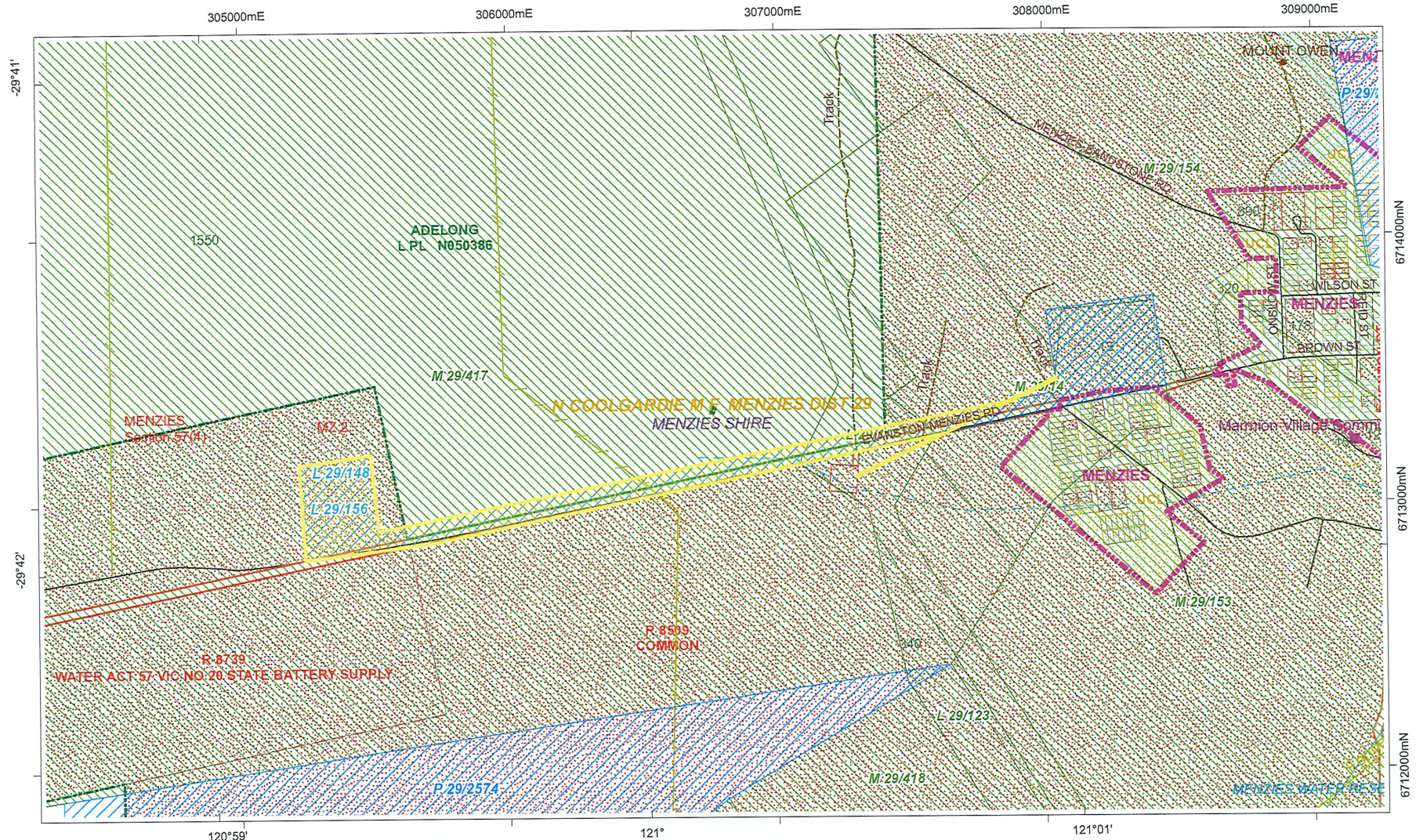
The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



GDA 1994 MGA Zone 51

- ▨ Pending Application
- ▨ Live Tenement
- ▨ Application over Live Tenement

TENGRAPH (c) 2014
 11:35 AM, 30/08/2021
 MIENVP
 (Tenement Status)



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13.2	EHO report for August 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM470
DATE OF REPORT	16 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To advise the council of the activities of the Environmental Health Officer / Building Surveyor for the month of August 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:

No building permits were processed during the month.

Carried out an inspection of the roadhouse kitchen and toilets with the lessee (and a building contractor) who is working on opening the roadhouse for fuel and general store food sales through a renovated (compliant kitchen) in the original roadhouse building. The lessee is also hoping to expand the general store component of the business into the northern section of the roadhouse building as the business is grows.

Carried out a couple of inspections of the shire café renovation in Shenton Street with the building contractor to answer questions and check on progress.

Health:

Prepared an annual report in accordance with the Food Act requirements and submitted it to the Health Department of WA.

Prepared an annual waste data report (previously waste census) and submitted to DWER as required.

The latest court hearing regarding the Local Government Notice served on the owner of 82 Suiter Street Menzies to clear his property of rubbish was heard on Tuesday 10th August at the Leonora Court of Petty Sessions. The owner did not attend court while the magistrate determined to give the owner one further chance to attend court on the 7th September when the matter will be determined.

Carried out an inspection of the kitchen at the Menzies Hotel. Renovations had not been completed however the owner is making improvements with tiles repaired and some areas of grout repaired however still not completed. Further inspections will be carried out to monitor repairs.

Dealt with many various enquiries relating to health services.

13.3	WHS August Quarterly Report (June-August 2021)
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM452
DATE OF REPORT	14 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To report to the Audit Committee on a quarterly basis WHS actions undertaken, to improve safety and reduce organisational risk, during the period June – August 2021. A hard copy of the register will be provided during the Audit Committee.

BACKGROUND:

In April 2021 the Shire approached Core Business to undertake a gap analysis to align/introduce the Shire of Menzies WHS protocols and controls with the *WHS Act 2020*.

Core Business are working with Shire Officers to align the seven (7) key processes:

- Risk Management
- Training & People
- Incident Management
- Asset Management
- Contractor Management
- Chemical & Hazardous Substances
- Policies & Procedures; and
- The implementation of the online system (Monitor)

COMMENT:

To ensure that Council has appropriate oversight of safety management activities this information report is produced with key activities undertaken and provision of the Hazard Register to date (attached).

- Every Thursday - Weekly Management and Works Crew Safety Meeting.
- 1 September - Quarterly WHS Committee Meeting (next 1st Wednesday in December)

- Weekly Management and Works Crew Safety Meetings.
- 21-25 June - Core Site Visit – WHS staff training
 - Safety approach
 - Contractor Management Key Process Action Plan
 - Hazard & Incident Reporting
 - Chemical/Hazardous Materials Audit
 - Depot Storage and Housekeeping Plan
- 19-23 July – Core Site Visit
 - WHS Training
 - Policies
 - Managing Competencies
 - SWMS/JSA's
 - Chemical Storage
 - First Aid Kits
 - Fire Extinguishers
- 16-20 August – Core Site Visit
 - Chemical Management/Storage Plan/Storage Solutions
 - Asset Management Plan
 - Test & Tag
 - First aid Action Items
 - Hazard Reporting/Register and Action Items

13.4	Compliance Calendar Quarterly Report (June-August 2021)
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM454
DATE OF REPORT	15 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. August Quarterly Compliance Calendar June- Aug 2021 [13.4.1 - 5 pages]

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 regulations and reporting obligations that the Shire are required to undertake.

BACKGROUND:

The Shire is committed to maintain its governance and compliance obligations under its 'Leadership Strategy: Responsible management and good governance, leading an empowered community'.

To enable the Shire to meet its obligations the Compliance Calendar, a dynamic document, has been introduced for reporting to Council on a monthly basis and the Audit Committee on a quarterly 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 the obligatory regulatory requirements.

COMMENT:

All items on the Compliance Calendar for the quarter June to August 2021 have been met, except for the following items:

TASK	REASON FOR EXCEPTION
JUNE	
Review permit holders, licences & approvals	Pending check and follow-up with Rates Officer on return from leave
Planning Scheme No. 2	Awaiting final approval by Minister

Risk Management Procedures	
JULY	
Prepare for annual audit & adopt Audit Committee dates - place dates on website (refer to Leonora website which has been done by Moore Australia)	Preparation for Annual Audit commenced, draft Annual Financial Statement completed and sent to Auditors. Shire website pending update
AUGUST	
Audit documentation <ul style="list-style-type: none"> • Asset Management Plan- CFO to advise • Financial Management Systems Review - CFO to advise Strategic Resource Plan (includes LTFP, Asset Management and Risk Management) - CFO to advise	Actions: <ul style="list-style-type: none"> • Pending completion of Annual Audit • Commenced Pending completion of Annual Audit
Asset Management Plan	Pending completion of Annual Audit
Financial Management Systems and Procedures Review	Commenced

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	Timetable Attached	Completed
June	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/EO		✓
	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/EO		✓
	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	2nd week of month	Wed prior to meeting	Wed prior to meeting	Monthly	13.1 Information Reports from Officers: 13.1.1 Report Actions Performed Under Delegation 13.1.2 Work Managers Report 13.1.3 Health and Building Report 13.1.4 Community Services Report 13.1.5 Monthly Compliance Calendar Update Report		CEO/WMS/EHO/CDS /GOV		✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Annual	Review and appoint Bush Fire Control Officers		MWS		in progress
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Annual	Financial Report Material Variances, adopt a % to be used in statements of financial activity variations next financial year		CFO		✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Annual	Draft budget for next financial year for Council consideration		CFO		✓
	Agenda	JUNE OCM	2nd week of month	JUNE OCM	Wed prior to meeting	Annual	Corporate Business Plan		CEO		July OCM
	Audit	Last Thurs in Month	2nd week of month	Wed prior to meeting	Wed prior to meeting	Quarterly	In-house June - 2nd Quarterly Statutory Compliance Audit Return (CAR)	LG Act 7.13(1) Audit Reg 13-15	CFO/MA		✓
	Review					Annual	Review permit holders, licences & approvals	LG Act 9.4	CFO		in progress
	Review	30-Jun				Annual	Review Delegations Register (refer to page 5 of Delegations Register)	LG act s.5.18 s.5.46 (1)	GOV		September OCM
	Review					Annual	Check all payroll award rates to ensure compliance with the industrial awards		CFO		✓
	Review		1-Mar	2-Jul	1-Mar	5 Years	Planning Scheme No. 2		CEO		in progress
	Action		BY 14 JULY			Annual	Upload Elected Members Register of Fees and Allowance for the last financial year		GOV		✓
	Action		BY 31 July	15-Jul		Annual	Upload Elected Members Training Register to the website	LG Act s5.127	GOV		✓
	Action					Annual	Commence Annual Report		CFO/CEO		✓
	Action						Risk Management Procedures	ISO 31000:2018	CFO/MA		✓
	Action	30-Jun				Annual	Prepare an inventory of all fuel, materials and spares at hand at the 30 June		MWS		✓
	Action					Annual	Post Office Box renewals and review operations		CFO/CDS		✓
	Action	30-Jun				Annual	Insurance expires 30 June		CFO		✓
	Action					Annual	Renew leases for Shire rental properties		GOV		✓
	Action	16-Oct				Biennial	Election Checklist		WAEC		✓
	Action				14-Jul	Annual	Prepare Register of Fees and Allowances Paid to Elected Members on finalisation of the Budget - to be uploaded to the website by 14 July	LG Act s5.96A LG (Admin) Regs r 29C(f)	CFO/GOV		✓
Remittance					30th June	Statistical data for FOI	FOI Act 111(3)	GOV		✓	
Remittance					end month	Emergency Services Levy (recipient invoice)	DFES ESL 5.13	CFO/Accounts		✓	
Remittance					end month	Building - BSL (paid 15th of each month) & BCITF (paid on invoice)		CFO/Accounts		✓	
Returns					Monthly/as required	Primary return for Elected Members/Staff within 3 months of Election/Commencement Date	LG Act 5.75	GOV		✓	

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	Timetable Attached	Completed	
July	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/EO		✓	
	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/EO		✓	
	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/Rates Officer		✓	
	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	13.1 Information Reports from Officers: 13.1.1 Report Actions Performed Under Delegation 13.1.2 Work Managers Report 13.1.3 Health and Building Report 13.1.4 Community Services Report 13.1.5 Monthly Compliance Calendar Update Report 13.1.6 Quarterly CAR		CEO/WMS/EHO /COMMUNITY SERVICES/GOV		✓	
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Annual	Prepare a report for the Councils consideration for adoption of the Fire Break Notice	BF Act 33	MWS		✓	
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Agenda	Review Corporate Business Plan	LG Act 5.56	CEO/CFO		✓	
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Annual	Report to Council re elections in person, electoral commission, postal etc, Advise WAEC (October election dat - 2021 16 October)		CEO		✓	
	Action	BY 14 JULY					Annual	Upload Elected Members Register of Fees and Allownce for the last financial year		GOV		✓
	Action						Annual	Send a copy of the adopted budget to the Dept of Local Government within 30 days of Budget adoption		CFO		✓
	Action						Annual	Commence Annual Financial Report		CFO		in progress
	Action						Agenda	Staff – all staff with delegated authority	LG Act 6.2	GOV		in progress
	Action						Agenda	Prepare an up to date information statement, adopted by the Council and publish	FOI 96	CEO		September OCM
	Action						Annual	Issue Employee Group Certificates (payment summaries) after last pay in June		CFO/Payroll		✓
	Action						Annual	Prepare for annual audit & adopt Audit Committee dates - place dates on website (refer to Leonora website which has been done by Moore Australia)		CFO		in progress
	Action						Annual	Annual Capital Works Services Program		MWS		✓
	Action	80 days					Elections	Electoral Commission agreement to conduct election in October (Councillors are elected for terms of four years. Elections are held every 2 years for half of the Council) - Cr G Dwyer, Cr J Dwyer, Cr J Lee and Cr K Mader)	LG Act 4.20(2)(3)(4) & 4.61(2)(4)	RO/WAEC		✓
	Action	WAEC					Annual	Prepare for elections, enrolment eligibility claims, review register	LG Act 4.35	RO/WAEC		✓
	Action						Annual	Run deferred rates report & assess		CFO		✓
	Action						Annual	Check Dog registration renewal stock & reorder as required	recommended	CFO		✓
	Returns						Monthly (as required)	Primary return for Elected Members within 3 months of Election/Commencement date	LG Act 5.75	GOV		✓
Review						Annual	Issue new licences for new financial year - Caravan Park, Food Premises, Home occupations, Funeral director etc		CFO		✓	
Review	31-Aug					as required	Complete Annual Financial Returns of Staff & Councillors (CEO to acknowledge receipt of returns)	LG Act 5.76(1)	GOV		✓	
Review						Annual	Building - BSL (paid 15th of each month) & BCITF (paid on invoice)	LG Act 5.76(1)	CFO		✓	
Review						Annual	Review fixed asset register		CFO		Due next year	

Review					Annual	Review investment register		CFO		undertaken monthly
Review		1-Mar	2-Jul	1-Mar	5 Years	Planning Scheme No. 2		CEO		Awaiting final approval by Minister
Review					Annual	Undertake an annual performance review of all staff (allow sufficient time for changes to be included in the budget)	LG Act 5.38	All Managers		✓
Review					Annual	Review Staff training Matrix		HR		in progress
Review					Annual	Prepare for elections, enrolment eligibility claims, review register	LG Act 4.35	RO/WAEC		✓
Review					Annual	Review Policy 4.1 Budget Adoption Timetable		CFO		✓
Remittance					Annual	Public access to information, website (All Managers), library (Antonio), office (All Managers). Ensure information under admin Reg 29 is available to public	LG Act 5.94-96	All Managers		✓
Review					Quarterly	Meeting attendance register, check members attendance to ensure compliance or leave of absence has been granted	LG Act 2.25	GOV		✓

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	Timetable Attached	Completed
August	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/EO		✓
	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/EO		✓
	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/Rates Officer		✓
	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	13.1 Information Reports from Officers: 13.1.1 Report Actions Performed Under Delegation 13.1.2 Work Managers Report 13.1.3 Health and Building Report 13.1.4 Community Services Report 13.1.5 Monthly Compliance Calendar Update Report		CEO/WMS/EHO /COMMUNITY SERVICES/GOV		✓
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Agenda	Adoption of Annual Budget (absolute majority)	LG Act 6.2(1) FM Reg 33	CFO		in progress
	Agenda	Last Thurs in Month	1st week of month	Wed prior to meeting	Wed prior to meeting	Annual	Review, amend & update list of Authorised Officers under various legislation and report to Council		CEO		Covered by RoD
	Action	Action					Elections - Close of Rolls	LG Act 4.39(1)	RO/WAEC		✓
	Action					Annual	Issue fire break notice with rates notice		CFO/Rates		✓
	Action					Annual	Audit documentation Tender Register (ongoing) Minute Books (ongoing) Delegation Register - September OCM Complaints Register (ongoing) Financial Interest Register (includes leave of absence and Disclosure of Interest (Operational Guidelines no. 1 - Disclosure of Interest Affecting Impartiality) and (Guideline no. 20 Disclosure of financial interests at meetings) - Financial Interests Register - LGA 1995 (S5.88(3)) - (ongoing) Disclosure of financial interests in return - Guideline 21 Committee delegates (ongoing) - after October election Gift & Travel Register (ongoing) Asset Management Plan Financial Management Systems Review Strategic Resource Plan (includes LTFP, Asset Management and Risk Management)		GOV/CFO		GOV complete CFO in progress
	Action					Annual	Submit Roads to Recovery annual submission		MWS		✓
	Action					Annual/ as required	Related Party Disclosure - AASB 124	AASB 124	GOV		✓
	Advertising	70-56 days				Elections	Election - Notice of closing dates for enrolment	LG Act 4.39(2)	WAEC/RO		✓
	Advertising	56-45 days				Elections	Advertising for nominations for candidates	LG Act 4.47(1)	WAEC/RO		✓
	Notification					Elections	Request updated roll from WAEC	LG Act 4.40(1)	WAEC/RO		✓
	Remittance					end month	Building - BSL (paid 15th of each month) & BCITF (paid on invoice)		CFO		✓
	Review					Annual	Business Continuity Plan		CFO		✓
	Review					Annual	Asset Management Plan		CFO		in progress
Review	To be determined				Every 4 years	Financial Management Systems and Procedures Review		CFO		✓	
Review					Quarterly	Meeting attendance register, check members attendance to ensure compliance or leave of absence has been granted	LG Act 2.25	GOV		✓	

	Review					Annual	Prepare for elections, enrolment eligibility claims, review register	LG Act 4.35	WAEC/RO		✓
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13.5	Quarterly Compliance Audit Return (June - August 2021)
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM453
DATE OF REPORT	15 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Quarterly Compliance Audit Return June August 2021 [HNWS] [13.5.1 - 6 pages]

SUMMARY:

To achieve best practice Shire Administration has introduced a quarterly Compliance Audit Return to ensure compliance deficiencies are identified and rectified prior to the annual CAR (Compliance Audit Return).

BACKGROUND:

Under section 7.13(1) of the *Local Government Act 1995* and *Audit Regulation 13-15* Council is required to undertake, by 31 March of each year, a Statutory Compliance Audit Return (CAR) to identify and rectify deficiencies for the previous calendar year.

COMMENT:

All items on the Compliance Audit Return for the quarter ending June - August 2021 have been met.



Shire of Menzies -In-House Compliance Audit Report June 2021

Menzies June – August 2021 Quarterly (In-house) Governance Compliance Audit Return

Returns are prepared for each calendar year

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Moore Australia
2	s5.16	Were all delegations to committees in writing?	N/A		Moore Australia
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Moore Australia
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Moore Australia
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	Yes	Update after Oct 2021 (election)	SoM
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Moore Australia
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Item 12.2.1 of OMC held 27 February 2021	Moore Australia
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Delegations are in writing and signed within the delegations register. The register is available to all staff in the administration office	Moore Australia
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Delegations are in writing and signed within the delegations register. The register is available to all staff in the administration office	Moore Australia
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Moore Australia
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Moore Australia
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes		Moore Australia
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Moore Australia



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Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Moore Australia
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Moore Australia
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		SoM
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		SoM
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	yes		SoM
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Moore Australia
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		SoM
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		SoM
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		SoM
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Moore Australia

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Shire of Menzies -In-House Compliance Audit Report June 2021

No	Reference	Question	Response	Comments	Respondent
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Moore Australia
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Moore Australia
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	N/A		Moore Australia
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	N/A		Moore Australia
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Moore Australia
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Moore Australia
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		SoM
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		SoM
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		SoM
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		SoM
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Moore Australia



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Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		Moore Australia
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Moore Australia

Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		SoM
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	No gifts recorded	SoM
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A		Moore Australia



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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	SCP was received at the OMC (item 14.1.2) held 17 December 2020 and advertised for public comment. The SCP was adopted at the OMC held 25 February 2021	Moore Australia
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Item 12.2.6 of OMC held 27 May 2021	SoM
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Moore Australia

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes		SoM
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes		Moore Australia
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes		Moore Australia
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	Yes		Moore Australia
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		SoM
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Moore Australia



Shire of Menzies -In-House Compliance Audit Report June 2021

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	N/A	CEO is complaints officer	Moore Australia
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes		SoM
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Moore Australia
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Complaints register is uploaded to website	SoM

13.6	Community Services Report - August 2021
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM469
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

The purpose of this report is to advise Council of Community Service Activities for the month of August 2021.

BACKGROUND:

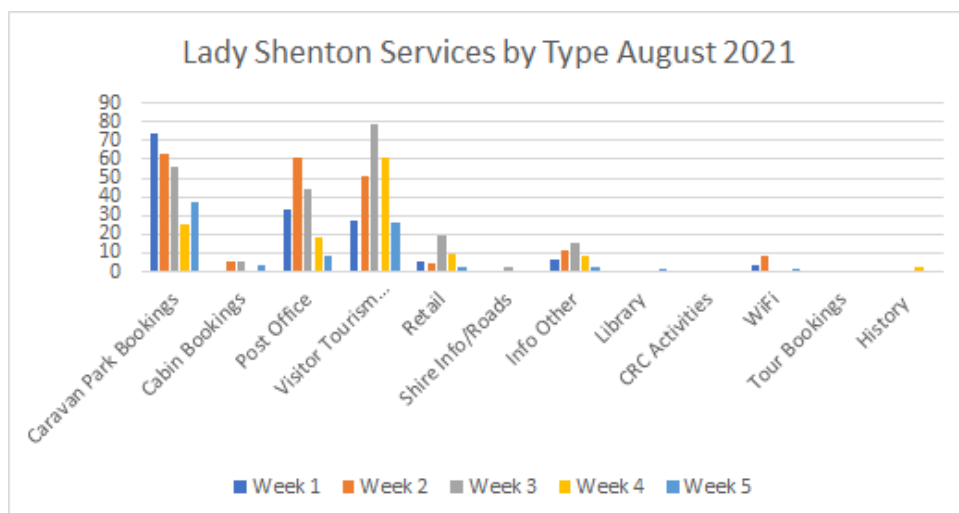
The Lady Shenton Building accommodates the Community Resource Centre, Menzies Visitor Centre and the Menzies Caravan Park management.

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:

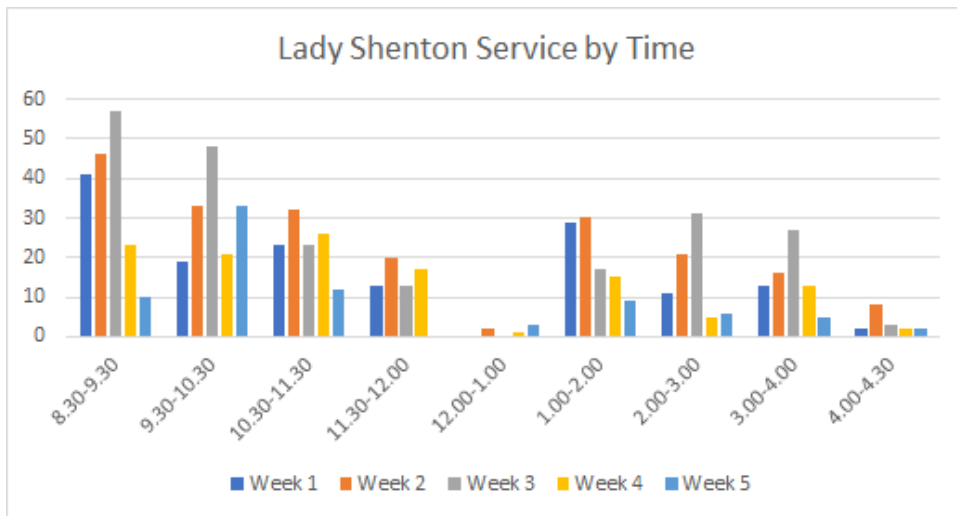
Lady Shenton

The Lady Shenton received 774 visitors in August 2021.

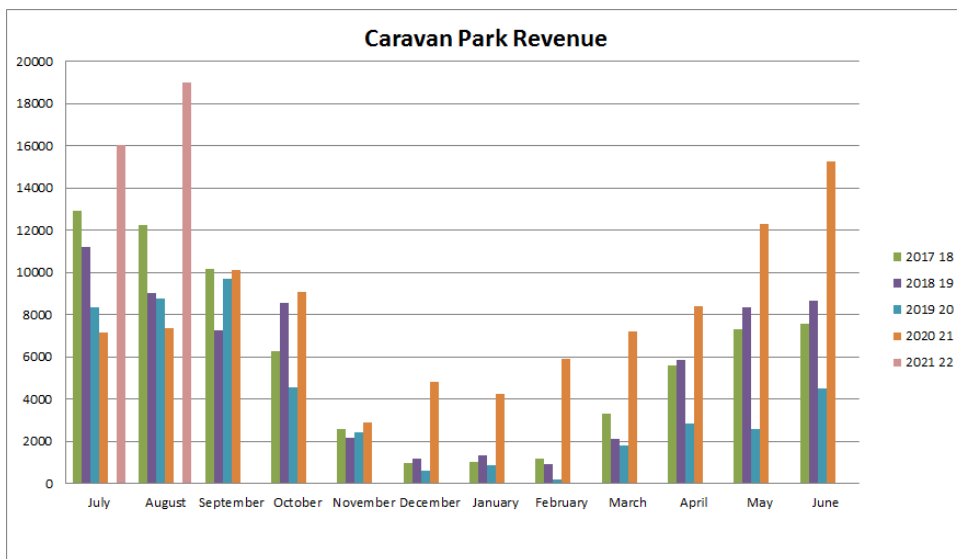


Caravan Park

Caravan Park Booking was most popular in August 2021.



Caravan Park revenue increased from July 2021 to August 2021.



Annual takings for the Menzies Caravan Park Year 2020-21:

	Cabin A	Cabin B	Accounts		Consultation
Jul-21	\$ 1,440.00	\$ 2,380.00	\$3,062.41	\$ 6,882.41	
Aug-21	\$ 1,000.00	\$ 2,580.00	\$2,782.02	\$ 6,362.02	
Sep-21				\$ -	
Oct-21				\$ -	
Nov-21				\$ -	
Dec-21				\$ -	
Jan-22				\$ -	
Feb-22				\$ -	
Mar-22				\$ -	
Apr-22				\$ -	
May-22				\$ -	
Jun-22				\$ -	
Total	\$ 2,440.00	\$ 4,960.00	\$5,844.43	\$ 13,244.43	\$ -

	Caravan Park				
Jul-21	\$ 11,446.25	\$ 11,446.25			
Aug-21	\$ 14,330.91	\$ 14,330.91	26 Powered Sites		
Sep-21	\$ -	\$ -	6 Unpowered Sites		
Oct-21	\$ -	\$ -	A Block 3 male and 3 Female Toilet and shower 1 Disabled		
Nov-21	\$ -	\$ -	B Block 3 male and 3 Female Toilet and shower 1 Disabled		
Dec-21	\$ -	\$ -	2 Washing machine & Dryers		
Jan-22	\$ -	\$ -			
Feb-22	\$ -	\$ -			
Mar-22	\$ -	\$ -			
Apr-22	\$ -	\$ -			
May-22	\$ -	\$ -			
Jun-22	\$ -	\$ -			
Total	\$25,777.16	\$ 25,777.16			

Youth Centre and General Community Services

After school youth engagement activities continue to have a steady attendance.

The weekly Badminton games held in the Menzies Town Hall continue to engage with a reasonable number of participants every week in August 2021.

**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 28 October 2021 at the Shire Offices in Menzies commencing at 1pm.

18 CLOSURE OF MEETING