



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 22 May 2024

Commencing 6.00pm

UNCONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 22 May 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Integrated Plan Review & Budget Workshop
6.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
17 May 2024

DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
6.00pm, Wednesday 22 May 2024**



1. Declaration of Opening

The Presiding person welcomed those in attendance and declared the meeting open at 6.04pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr NJ Chandler	
Cr GL Boyne	
Cr KM Burrell	
Cr KA Fuchsbichler	

Staff:

Mr Z Donovan	Chief Executive Officer
Miss L Foote	Deputy Chief Executive Officer

Members of the Public:

Apologies:

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 17 April 2024

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 010524

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 17 April 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

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

8. Minutes of Committee Meetings to be Received

Nil.

9. Recommendations from Committee Meetings for Council Consideration

Nil.

6.05pm – Miss Foote DCEO withdrew from chambers.

6.07pm – Miss Foote DCEO returned to chambers.


10. Announcements by the President without Discussion

The Shire President expressed condolences to the Martin family on the passing of Dee.

Congratulations to Lesley McNee OAM for being awarded the Honour Badge from the Country Women's Association of WA.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	15 May 2024	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	April 2024 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 April 2024.

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

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

Comment:

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

These reports are prepared after all the end-of-month payments and receipts have been processed.

Consultation:

LG Best Practices
Zac Donovan, Chief Executive Officer

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

Risk Implications:

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

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 020524

Moved Cr KM Burrell


Seconded Cr GL Boyne

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 April 2024, as presented.

CARRIED 6/0

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

11.2. List of Accounts Paid

Corporate and Community		
Date	13 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 17 April 2024 to 10 May 2024.

Comment:

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

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Risk Implications:

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

Financial Implications:

Funds expended are in accordance with Council's adopted 2023/2024 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 030524

Moved Cr KM Burrell

Seconded Cr NJ Chandler

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

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


For the period 17 April 2024 to 10 May 2024

Municipal Voucher V605 to V674	Totalling \$ 327,099.44
Purchase Card Transactions (V634, V633 & V668)	Totalling \$ 2,514.88
	Total \$ 329,614.32

CARRIED 6/0

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

11.3. Recreation Precinct Phase 2 and 3 Plans

Corporate and Community		
Date	15 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 (sec.3.57) Local Government Functions and General Regulations 1996 (Part 4 - div. 2).	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	CONFIDENTIAL PRICING – Rec Ground Precinct	

Background:

The Shire is currently undertaking a comprehensive redevelopment of the community sporting facilities at the Recreation Ground. The first phase of the project – to upgrade and extend the Recreation Centre – is on schedule to be completed mid-August 2024.

The second phase will construct a new lawn bowls facility and associated amenities, while the third phase will relocate the tennis and netball courts to be adjacent to the Recreation Centre and separated by tiered seating.

Construction of the second phase bowls facility was approved by Council (resolution 180324) subject to deferral of the CSRFF grant (confirmed) and with the conditions:

1. Budget allocation \$665,864 excluding GST.
2. Accepts Evergreen tender with a maximum variance due to time lapse since tender process of 5 per cent.
3. Notes funding will comprise: CSRFF grant \$130,421; LRCI allocation \$439,707; with \$95,736 contribution from Shire reserves.
4. Approval of final architectural design and elevations when completed.

The total budget for the phase two comprises management of construction of the bowling surface \$273,664; earthworks and construction of retaining walls \$150,000; reticulation \$75,000; shelter construction \$56,000; fencing \$16,000; paving \$25,200; and electrical and installation of lighting \$70,000.

The component-based management, as detailed above, is a departure from the initially adopted design and construct approach and as such engineering plans - that would be provided by the successful tenderer – need to be separately sourced.

The engineering plans and specifications will add costs to the project but are essential to facilitate and manage the various construction components; ensure consistency in standards; provide the Shire the basis for redress of poor workmanship.

As per the Shire’s purchasing policy three suppliers have been requested to quote on the engineering plans and a preferred provided is recommended.

Comment:

Following the March 20 meeting at which Council approved the commencement of the phase two bowls project (subject to conditions), a process was commenced to secure and verify quotes for the various components, as per the Shire's purchasing policy.

The \$273,664 expenditure for the bowling service supply and installation was excluded from this process as it had been subject to tender, and Council had imposed a maximum variance of 5 per cent in recognition of the lapsed time to installation.

During the process of securing additional quotes, it became apparent that while the Shire had architectural plans and elevations for the phase two bowling green construction, there was an absence of engineering plans and specifications.

This is attributed to a change in project management – in that initially a design and construct approach was adopted, by which the engineering plans would be sourced by the successful tenderer. However, the change to source and manage the various components separately resulted in the need for engineering plans being overlooked.

The change in approach to manage the project as components rather than a single supplier build and construct, also raises an additional aspect for which Council should be aware in that it is open to be interpreted as a tender avoidance tactic (Local Government Functions and General Regulations 1996 (Part 4, 12.1)).

However, the Regulations - Part 4 11.2(f) - provide for not requiring tender if the local government believes due to the nature of the works or "for any other reason" it is "unlikely there will be more than one potential supplier".

In practice the Council's "any other reason" is the preference to support local business, of which there is "unlikely" to be more than one supplier for each component, supported in that only one firm tendered for the phase one construction.

Regardless the current project management approach requires comprehensive engineering plans to ensure all works are completed to a minimal and specified standard; and provide the Shire a basis to redress any future construction issues.

To this end, three suppliers were approached to quote for the necessary engineering plans. Given the integrated nature of the various phases of the project, it was decided to request suppliers quote on completing comprehensive plans for both phase two (the bowling green construction) and phase three (tennis and netball courts).

In addition, the need for the phase three engineering plans may be needed sooner than anticipated as the Shire is likely to receive approximately \$90,000 from a community group for the project, and \$580,000 in grant funding (awaiting advice if expression of interest will be endorsed by department to submit grant application).

For the phase two engineering plans, the Deputy CEO as per the Shire purchasing policy, sought quotes from three architectural firms – in South-West based MCG Architects, Hames Sharley (Perth) and the Office of the Regional Architect (Brookton).

MCG Architects visited the Recreation Ground and inspected the site on 18 April and have provided a quotation for architectural and engineering services; Hames Sharley declined to quote, and the Office of the Regional Architect also provided a quote.

The MCG Architects quote and the quote from the Office of the Regional Architect are both attached under separate cover.

Given the favourable comparative cost of the MCG Architects quote and that the firm has been involved with the Recreation Ground redevelopment project since the inception in 2016, it is recommended that Council endorse sufficient funds be allocated from the Municipal account to engage MCG Architects to complete the required projects plans as quoted with a contingency of 6 per cent.

As reported at the April Ordinary Meeting of Council, the Shire of Koorda budget is projected to realise a significant surplus at year end and well in excess of the MCG Architects quote and as such, proceeding will not require accessing reserves.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Policy Implications:

Shire purchasing policy

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

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

Financial Implications:

\$90,000 unbudgeted expenditure for 2023-24 financial year.

Risk Implications:

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

Statutory Implications:

Local Government Act 1995 (sec.3.57)

Local Government Functions and General Regulations 1996 (Part 4 - div. 2).

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 040524

Moved Cr GW Greaves

Seconded Cr KM Burrell

That Council, by absolute majority, allocate sufficient funds from the Municipal Fund for MCG Architects to provide comprehensive architectural and engineering plans and specifications for the second and third phases of the Koorda Recreation precinct redevelopment.


CARRIED BY ABSOLUTE MAJORITY 6/0

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

UNCONFIRMED

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Reportable Conduct Scheme – Shire of Koorda systems

Governance and Compliance		
Date	15 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Parliamentary Commissioner Act 1971 Parliamentary Commissioner Amendment (Reportable Conduct) 2022	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Child Protection Policy Shire of Koorda Child Protection Procedures Shire of Koorda Child Protection Code of Conduct Reportable Conduct Scheme Information Sheet	

Background:

The Shire is required under WA Reportable Conduct Scheme to have systems in place to assist in the protection of children; facilitate the reporting and investigation of allegations; and report allegations and convictions of those involved with the Shire.

The Scheme which commenced on January 1, 2023, is an outcome of the Royal Commission into Institutional Responses to Child Sexual Abuse. Under the Parliamentary Commissioner Act 1971, the WA Ombudsman is conducting a review of compliance. The Shire has previously not developed the required systems.

The previous lack of systems could be attributed to an interpretation the Shire is not subject to the Scheme, given its services to children are limited to an open plan library in view of staff, the pool being managed by contractors and youth group by the CRC.

However, the Scheme defines applicable organisations as those who exercise care, supervision or authority over children and includes the organisation's employees, contractors and volunteers and include accommodation and residential services.

The attached Child Protection Policy; Child Protection Procedures; and Child Protection Code of Conduct have been developed to redress the Shire's absence of systems required by the Scheme.

Comment:

As part of the WA Ombudsman's review into compliance with the Reportable Conduct Scheme, the Shire was requested to complete a survey detailing its relevant system implemented since the commencement of requirements in January 2022.

On review it was discovered that the Shire did not have any systems in place in response to the Scheme requirements. This could be a consequence of the Shire interpreting that due to its limited direct staff contact in delivering child services that it was exempt from the Scheme.

However, examination of the Scheme requirements as detailed in the attached information sheet confirms that as a local government and provider of accommodation services that the Shire is a party to the Scheme.

Consequently, research was undertaken with similar organisations as to their compliance systems and in discussion with the Koorda Community Resource Centre an adapted series of compliance documents have been created for the Shire.

These documents (also as attached) comprise:

- Child Protection Policy – provides an outline of the Shire’s commitment, approach, and objectives in the protection of children associated with its services.
- Child Protection Procedures – sets out organisational and role responsibilities, induction and employment practices and procedures on reporting, investigating and responding to child safety matters.
- Child Protection Code of Conduct – to be provided to all employees, contractors and volunteers associated with Shire child services to ensure understanding of their responsibilities in regard to reportable conduct and child safety.

These documents are being replicated by the Koorda CRC and will be provided to the operators of the Koorda swimming pool (when selected via tender) to help ensure consistency across services provided or part funded by the Shire.

Staff have also been provided the documents prior to Council endorsement, to help ensure that the Shire’s non-compliance is redressed without delay.

The three documents have also been provided to the Ombudsman as evidence of the Shire’s efforts to achieve compliance. As the Scheme has only been in place since January 2023, the current review process is not intended to be punitive but rather offer advice to organisations to achieve compliance.

Consultation:

Kim Storer, Koorda Community Resource Centre
Lana Foote, Deputy Chief Executive Officer

Policy Implications:

Proposed Child Protection policy

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

4.1 – Open and transparent leadership

Financial Implications:

Nil

Risk Implications:

Risk Profiling Theme	Failure to have systems required by Reportable Conduct Scheme
Risk Category	Compliance
Risk Description	Non-compliance results in significant regulatory requirements imposed.
Consequence Rating	Moderate (3)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Child Protection policy, procedures and code of conduct
Action (Treatment)	Respond to Ombudsman review recommendations
Risk Rating (after treatment)	Adequate

Statutory Implications:

Parliamentary Commissioner Act 1971

Parliamentary Commissioner Amendment (Reportable Conduct) 2022

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 050524

Moved Cr GW Greaves

Seconded Cr KM Burrell

That Council, endorse the Shire of Koorda Child Protection Policy, Procedures and Code of Conduct.

CARRIED 6/0

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

13. OFFICER'S REPORTS – WORKS & ASSETS

13.1. WSN Governance Plan Review

Works and Assets		
Date	13 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Review of WSN Governance Plan	

Background:

The Shire is a participant in the Wheatbelt Secondary Freight Network which involves 42 local governments and was established on the premise that many roads in the region are not fit for purpose and need to be upgraded to support agriculture.

WSFN projects are funded 80 per cent by the Federal Government on the provision of 20 per cent funding by the State Government, which in turn requires participating local governments to fund one third of its requirement. As such the Shire contributes \$6700 and receives \$100,000 funding support.

The WSN is governed by a steering committee comprising representatives of each of the Wheatbelt North and South Regional Road Groups, MRWA, WALGA, WDC and RDA Wheatbelt. As a member of the North East SRRG, the Shire is represented by Cr Eileen O'Connell (Nungarin) with proxy Cr Wayne Della Bosca (Yilgarn).

The WSN has recently (14 March 2024) undertaken a comprehensive review of its Governance Plan and has provided the draft (with highlighted changes) for each Local Government to review so to inform their SRRG representatives of the Council position.

Defining the Council position on the various revisions, the Changes in particular, will then enable the Shire's SRRG representatives Cr Nick Chandler and Works Supervisor Mr Darren West to present the position to the NESRRG representative.

Comment:

In all there are 15 revisions to the 31-page WSN Governance Plan which can be broadly categorised as:

- Clarification, in the most part by expansion, of previous entries, and
- Changes to previous entries, which should be the focus of Council's consideration and direction to SRRG representatives providing feedback.

In discussion, the Shire Works Supervisor had no objections to the proposed revisions as proposed by the WSN Program Director.

A summary of the revisions is included with the revised Governance Plan which attachment to the item. In addition, for Council convenience, the revisions are also presented in the following as per the categories of Clarifications and Changes.

PROPOSED CHANGES TO WSFN GOVERNANCE PLAN			
Section	Original Text Changes	Revised Text	Comment
10.1	Monitoring project delivery, including budget acquittal	Monitoring the delivery and acquittal of funded projects	Change in terminology to better reflect practice
10.1	Added Program Director	Approval of delegation of authority and assignment of responsibilities of Program Director and Program Manager.	Added Program Director to authority of Steering Committee.
10.2.1	Added 8 Proxy members	8 Proxy members	Membership on Steering Committee revised to include 8 proxy members along with 8 voting members and 5 non-voting agency delegates.
11	Added text: These may be LGA employees and/or Consultants/Contractors.	The Technical Committee (TC) is a technical working group consisting of nominated LGA representatives from both the WS and WS SRRGs, as well as the Program Management Team (PMT) and MRWA. May be LGA employees and/or Consultants/Contractors.	Shire employees, consultants or contractors added as able to be nominated as technical committee representatives.
11.2.2	The SRRG members are nominated to the Technical Committee for a two-year term at the first SRRG meeting of the calendar year following the LG elections. The name of the nominated SRRG members must be provided to the PMT as soon as practicable after nominations are determined.	The SRRG members are nominated to the Technical Committee for a one-year term at the first SRRG meeting of the calendar year. The name of the nominated SRRG members must be provided to the PMT as soon as practicable after nominations are determined.	Main change: Technical Committee memberships changed from two-year term to one-year term.
11.2.3	An SRRG may nominate Consultants or Contractors as their member, but a consultant or contractor cannot be a voting member. Only SRRG nominated members that are LGA employees will be voting members. Each voting member has one vote, and decisions shall be by simple majority. If there is no majority, then the matter shall be referred to the SC for consideration.	The members of the Technical Committee (TC) are made up of eight (8) voting members and eight (8) proxies from each of the Sub Regional Group (SRRG). These members are also LGA employees and/or Consultants/Contractors of the LGA. All 16 members are invited to attend the TC meetings, however, only one (1) vote is counted when resolving a resolution. The Chairperson of the Technical Committee is the WSFN Program Director. In the absence of the Chairperson, the WSFN Program Manager conducts the meeting proceedings.	Text changed to reflect earlier changes of the addition of 8 proxies and adding of employees, contractors and consultants as members.
11.2.7	Added text "where possible"	The TC meetings are to be held at least 2 weeks in advance of the WSFN SC meeting schedule where possible in the following months:	Additional text to cater for circumstances in which meetings cannot be held and not be in breach of Governance Plan.

11.2.8	Added 8 Proxy members	8 Proxy members	As with Steering Committee, membership of the Technical Committee revised to include 8 proxy members along with 8 voting members, the WSFN PD and PM and MRWA delegate.
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PROPOSED CLARIFICATIONS TO WSFN GOVERNANCE PLAN

Section	Original Text	Revised Text	Comment
10.1	"These" deleted from text	Set and be responsible for procedures covering the administration and functioning of the WSFN	Expansion of text for clarification
10.1	Added "PD"	Approval of engagement of Program Manager, in conjunction with the Program Host. Engagement of the PD will be undertaken by the Program Host and as such has the final approval of the engagement.	Expansion of text for clarification
10.2.10	Each Steering Committee member, including the Chairperson, may delegate authority to a nominated person, to attend and otherwise represent the member at SC meetings. These nominations must be presented to the SC. A nominated person is entitled to attend and otherwise represent the member at SC meetings but will not assume the roles of Chairperson or Deputy Chairperson held by the member who is not present. The nominated person must be from the SRRG or organization that the member represents. Delegates for an SRRG elected committee member must also be elected by that SRRG	The members of the Steering Committee are made up of eight (8) voting members and eight (8) proxies from each of the Sub Regional Road Group (SRRG). All 16 members are invited to attend the SC meetings, however, only one (1) vote is counted when resolving a resolution. The Chairperson and the Deputy Chairperson of the WSFN Steering Committee are also elected from among the SRRG members for a period of two years. In the absence of the Chairperson during an SC meeting, the Deputy Chair will conduct the meeting proceedings.	Text amended for greater clarification
13.1	Added word "current"	The WSFN has been jointly funded between the Commonwealth, State and Local Governments. The current funding split is noted in the table below:	Word added to clarify that funding arrangements are what is currently operating.
13.4.2	Added the text: "The process for an application is documented on the WSFN website"	A local government may apply to the WSFN SC to cover a funding shortfall in exceptional circumstances. The process for an application is documented on the WSFN website.	Additional text to clarify availability of information.

Attach. 2	Text added: "The meetings will usually be held at the WSFN Office at Unit 37/5 Keane Street, Midland."	An annual timetable will be established, and meetings should be conducted on a regular basis. The date and venue of meetings to be determined by the RRGs, SC and TC. The meetings will usually be held at the WSFN Office at Unit 37/5 Keane Street, Midland.	Additional text to clarify practice of meeting venue.
Attach. 3	Deleted "guidelines"	Provide Disclosure of Interest form.	Changed text to reflect that the attachment is a form and not guidelines as such.

Consultation:

Darren West, Works Supervisor

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

2.1.2 Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.

3.2.1 Continue to improve the road and footpath network by maximising external funding sources and delivering infrastructure projects to a high standard.

4.3.1 Actively participate in regional collaboration initiatives.

Financial Implications:

Nil additional.

Risk Implications:

Risk Profiling Theme	WSFN Governance Plan
Risk Category	Compliance and Financial Impact
Risk Description	Failure of WSFN to apply its Governance Plan which may affect Shire's \$100,000 funding
Consequence Rating	Insignificant (1)
Likelihood Rating	Minor (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Regular reviews.
Action (Treatment)	Council review
Risk Rating (after treatment)	Adequate

Statutory Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 060524

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That Council, endorse the revised Wheatbelt Secondary Freight Network Governance Plan.

CARRIED 6/0

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

UNCONFIRMED

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

**Officer Recommendation
 RESOLUTION 070524**

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council accepts;

- a) late item '14.1 Koorda Squash Club Funds Allocation;' and
- b) **CONFIDENTIAL** late item '14.2 Proposed Medical Service,' to the May 2024 Council Agenda for consideration.

CARRIED 6/0

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

14.1. Koorda Squash Club Funds Allocation

Urgent Business		
Date	22 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Background:

Previously Koorda has had an active squash club that competed with teams in neighbouring shires. The popularity of the sport at the time was such that the local club raised funds to assist with the construction of a squash facility in Koorda.

The club raised approximately \$86,000 for the purpose however the construction of the courts did not proceed. Over time the sport has waned in the Shire to the point that the Koorda Squash Club has been inactive and required by government, as part of a consolidation of associations and clubs, to now wind up its operations.

As such the remaining office bearers of the Koorda Squash Club have needed to determine how to dispose of the \$90,854.73 that remains in the club account, predominately comprising the funds raised for construction along with minor unclaimed funds. In determining how best to dispose of the funds while retaining the initial intent, the club, as per the letter provided as an attachment, has unanimously voted to provide the funds for the Shire for use for the upgrade of "sporting facilities in Koorda".

In making the contribution the club has required an obligation on the Shire to reinstate the funds to the construction of squash facilities should a future need present.

Comment:

The financial contribution by the Koorda Squash Club to upgrade sporting facilities should be welcomed by the Shire and applauded as evidence of a responsible and community minded club committee.

The \$90,000 in funds is proposed to be captured in the Shire's recreation fund with accompanying notation, as requested by the club, that, should demand for a squash facility eventuate in the Shire in the future, the funds will be reinstated for the purpose of contributing to the costs of construction.

It would be anticipated if such a requirement was to eventuate, to construct a squash facility, that the Shire would also need to seek grant funding, which would in itself provide a test as to the perceived community need.

By being captured as part of the Shire Recreation Reserve, the Shire honours the club's requirement that the funds be applied to the upgrade of "sporting facilities in Koorda". To that end, it is anticipated the funds will be used to support phase three of the current Recreation Precinct redevelopment to relocate the existing tennis and squash courts to be aligned with the recreation Centre.

In addition, an expression of interest for \$580,000 in grant funding has been lodged for the phase three project and is awaiting determination by government. If successful, the combined grant funding and Koorda Squash Club contribution would provide \$670,000 for phase three works.

Consultation:

Koorda Squash Club President Ricky Storer
Koorda Squash Club Secretary/President Lyndon Henning

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan (2022)

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

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

Financial Implications:

Increase to Recreation Reserve of \$90,854.73

Risk Implications:

Risk Profiling Theme	Shire unable to meet funding obligation if required
Risk Category	Financial Impact
Risk Description	Highly unlikely event that Shire would not retain sufficient reserves
Consequence Rating	Minor (2)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Management and reporting of Shire Long Term Financial Plan
Action (Treatment)	Adequate
Risk Rating (after treatment)	Low (2)

Statutory Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 080524**

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That Council:

a) accept the sum of \$90,854.73 via electronic transfer from the Koorda Squash Club,
b) allocate the \$90,854.73 to the Shire Recreation reserve with a notation that should future demand eventuate for a squash facility in the Shire that the quantum of the funds be contributed to that purpose.

c) the Shire President write to the Koorda Squash Club thanking them for their unselfish support of enhancing sporting facilities in the Shire.

CARRIED 6/0

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

UNCONFIRMED

Officer Recommendation
RESOLUTION 090524

Moved Cr GW Greaves


Seconded Cr GL Boyne

That Council closes the meeting to the public at 6.26pm in accordance with s5.23(2)(b) & (c) of the Local Government Act, as item 14.2 deals with the personal affairs of a person and a contract may be entered into, by the local government.

CARRIED 6/0

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

14.2. CONFIDENTIAL - Proposed Medical Service

Urgent Business		
Date	22 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 100524

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council endorse the President and CEO to proceed with an offer to participate in the Shire of Wongan-Ballidu medical contract for the provision of a two days per week medical practitioner service for the Koorda Medical Centre.

CARRIED 6/0

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

6.33pm - Cr KA Fuchsbichler withdrew from chambers.

6.34pm - Cr KA Fuchsbichler returned to chambers.

Officer Recommendation
RESOLUTION 110524

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That Council re-opens the meeting to the public at 6.38pm.

CARRIED 6/0

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

UNCONFIRMED

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The President thanked everyone for their attendance and closed the meeting at 6.39pm.

Signed: _____

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

Date: 26 June 2024

UNCONFIRMED



Shire of
Koorda

Drive in, stay awhile

MINUTES

Audit & Risk Committee Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 15 May 2024

Commencing 1.00pm

UNCONFIRMED

NOTICE OF MEETING

Dear Audit & Risk Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Koorda will be held on Wednesday 15 May 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 1.00pm.

Zac Donovan
Chief Executive Officer
15 March 2024

DISCLAIMER

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

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

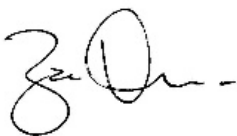
Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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UNCONFIRMED

Shire of Koorda
Audit & Risk Committee Meeting
1.00pm, Wednesday 15 May 2024



1. Declaration of Opening

The Chairperson welcomed those in attendance and declared the meeting open at 1.07pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

Cr JM Stratford	President & Chair
Cr NJ Chandler	Member (Approved Electronic Attendance – via MS Teams)

Staff:

Mr Z Donovan	Chief Executive Officer
Miss L Foote	Deputy Executive Officer

Visitors:

Stephanie Kaharudin	Assistant Director, Office of the Auditor General (MS Teams)
Marcia Johnson	Audit Director, Armada (MS Teams)
Lorraine Dube	Supervisor, Armada (MS Teams)

Apologies:

Cr GL Boyne	Member
Cr GW Greaves	Deputy Member

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Confirmation of Minutes from Previous Meetings

5.1. Audit Committee Meeting held on 20 March 2024

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation/Resolution

Moved Cr NJ Chandler

Seconded Cr JM Stratford

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Audit Committee Meeting held 20 March 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 2/0

For: Cr JM Stratford, Cr NJ Chandler

6. Presentations

Nil.

7. Officer's Reports

1.08pm – SUSPEND STANDING ORDERS

Moved Cr NJ Chandler

Seconded Cr JM Stratford

That standing orders be suspended to discuss item 7.1 2023/2024 Audit Entrance Meeting.

CARRIED 2/0

FOR: Cr JM Stratford, Cr NJ Chandler

1.29pm – RESUMPTION OF STANDING ORDERS

Moved Cr NJ Chandler

Seconded Cr JM Stratford


That standing orders be resumed as per the attendance register.

CARRIED 2/0

FOR: Cr JM Stratford, Cr NJ Chandler

1.29pm - OAG & Armada representatives withdrew from meeting.

7.1. 2023/2024 Audit Entrance Meeting

Governance and Compliance		
Date	15 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	1. Shire of Koorda Audit Entrance Meeting Agenda 2024 2. Shire of Koorda Audit Planning Summary 30 June 2024 3. Shire of Koorda Audit Timetable 30 June 2024	

Background:

This report is to inform Council of its obligation in relation to the audit requirements under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Section 7.12A (2) requires a Local Government to meet with the auditor of the Local Government at least once in every year.

A new format, which is strongly supported by the Office of the Auditor General (OAG), was introduced a few years ago, which requires a local government to hold both an Audit Entrance Meeting prior to the commencement of the audit, and an Audit Exit Meeting, which typically occurs at the completion of the audit.

The Audit Entrance Meeting provides an overview on how this year’s audit will be undertaken and provides an opportunity for Councillors and staff to ask questions. The Audit Exit Meeting, which is to be held on completion of the financial statements and audit report, should provide the auditor the opportunity to highlight the key audit issues in a structured manner and provide the Council’s Chief Executive Officer adequate opportunity to comment.

Effective Audit Entrance and Exit Meetings are essential for good outcomes. In previous audits prior to the OAG involvement, the Audit Committee typically met with Council’s auditors on an annual basis, generally on the presentation of the Annual Financial Report and Audit Report. Now that all Local Government audits are under the control of the OAG, the Audit Committee meets with Council auditors twice yearly through the audit entry and exit meetings.

Comment:

In April 2024, the Shire received notification that the OAG had appointed Armada Audit Services to conduct the external audit of our entity on behalf of this Office for a three-year period commencing with the audit for the year ending 30 June 2024. The Auditor General maintains the right to extend the contracted audit firm for a further two years (two, one-year options). Advising that we will be notified of any exercised extensions.

The contract auditor will report to Stephanie Kaharudin, who is the OAG Engagement Leader responsible for the Shire of Koorda.

Consultation:

Zac Donovan, CEO, Shire of Koorda
Stephanie Kaharudin, Assistant Director, Office of the Auditor General
Marcia Johnson, Audit Director, Armada
Lorraine Dube, Supervisor, Armada

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.
Local Government (Audit) Regulations 1996

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Strategic Community Plan
4.2.4 - Operate in a financially sustainable manner
4.3.3 - Provide reporting processes in a transparent, accountable and timely manner

Risk Implications:

There is a legislative compliance risk should the Shire not complete its Audit.

Financial Implications:

The cost of the 2023/2024 financial year Audit is not yet known.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation/Resolution

Moved Cr NJ Chandler

Seconded Cr JM Stratford

That the Audit & Risk Committee recommends that;

Council notes the proposed Audit timetable as presented in attachment 3, provided by the Office of the Auditor General and Armada Audit Services, for the Shire of Koorda's 2023/2024 Audit.

CARRIED 2/0

For: Cr JM Stratford, Cr NJ Chandler

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

Nil.

9. Date of Next Meeting

26 June 2024.

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 1.31pm.

Signed: _____

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

Date: 26 June 2024

UNCONFIRMED

Audit and Risk Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Audit and Risk Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the *Local Government Act 1995* (C15.09.15).

3. Definitions

TERM	DEFINITION
Act	The <i>Local Government Act 1995</i> .
Council	The body consisting of all council members sitting formally as the Council of Shire of Koorda (“the Shire”).
Chief Executive Officer	The Chief Executive Officer (CEO) of the Shire of Koorda.
Committee	Shire of Koorda Audit and Risk Committee
Council Member	A person elected under the Act as a member of Council. Shire of Koorda council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
External Member	A person who is not a council member appointed to the committee with requisite skills, knowledge and experience that compliment the committees objectives.
Member	A person appointed to this committee.

4. Objectives

The primary objective of the committee is to accept responsibility for the annual external audit and liaise with the Shire’s auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the committee will:

- Assist Council in discharging its legislative responsibilities of controlling the Shire’s affairs.
- Ensure openness in the Shire’s financial reporting.
- Liaise with the CEO to ensure the effective and efficient management of the Shire’s financial accounting systems, risk management framework and compliance with legislation.

The committee is to facilitate:

- The enhancement of the credibility and objectivity of external financial reporting.
- Effective management of financial and other risks and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance.
- The provision of an effective means of communication between the external auditor and Council.
- The reduction of fraud, corruption and misconduct risk as a part of their oversight of financial reporting.

5. Powers

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee meets with the auditor of the Shire at least once in every year to satisfy the requirement of section 7.12A(2) of the Act.

The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures without the approval of the CEO.

6. Functions of the Committee

In accordance with *Local Government (Audit) Regulations 1996*, the committee is to:

- a. Guide and assist the Shire in carrying out:
 - i. its functions under Part 6 of the Act; and
 - ii. its functions relating to other audits and other matters related to financial management.
- b. Guide and assist the Shire in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act.
- c. Review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to:
 - i. report to the council the results of that review; and
 - ii. give a copy of the CEO's report to Council.
- d. Consider the CEO's three yearly reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to Council the results of those reviews.
- e. Oversee the implementation of any action that the Shire:
 - i. is required to take by section 7.12A(3); and
 - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - iv. has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c).
- f. Perform any other function conferred on the committee by the regulations or another written law.

Additionally, the committee is to:

- a. Review the Shire's draft annual financial report, focusing on:
 - i. accounting policies and practices;
 - ii. changes to accounting policies and practices;
 - iii. the process used in making significant accounting estimates;
 - iv. significant adjustments to the financial report (if any) arising from the audit process;
 - v. compliance with accounting standards and other reporting requirements; and
 - vi. significant variances from prior years.
- b. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation, but before the annual financial report is signed.
- c. Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference.
- d. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference.

6.1. Compliance

The committee's functions in regards to compliance is to:

- a. Review the annual Compliance Audit Return and satisfy itself that the return is supported by appropriate processes and controls.
- b. Provide reasonable confidence about the accuracy of information contained in the Compliance Audit Return and make a recommendation on its adoption to Council.

6.2. Risk Management

The committee's functions in regards to risk management is to:

- a. Ensure the Shire's risk management framework addresses Council's exposure to both strategic and operational risks.
- b. Monitor the effectiveness of the risk management framework through regular reviews and reporting.
- c. Regularly review Council's strategic risk register to check that extreme and high level risk are managed in accordance with the "Risk Management Policy."
- d. Address any specific requests referred from Council in relation to issues of risk and risk management.
- e. At least once every year consider a report from the Shire's Executive Management Team in relation to the management of risk within the Shire, and satisfy itself that appropriate controls and processes are in operation, and are adequate for dealing with risks that impact the Shire.

7. Membership

The committee will consist of three elected members, with a fourth elected member acting as a deputy.

If authorised by the committee, council members attending as observers may participate in the meeting (but are not able to vote).

The CEO and employees are not members of the committee. The Deputy CEO is to provide administrative support to the committee.

Related Documents (Legislation/Local Law/Policy/Procedure/Delegation)

Local Government Act 1995, Section 5.36, 5.39C & 5.40

Review History

Date	Council Resolution	Description of review/amendment
18/12/2023	RES: 111223	Terms of Reference Adopted V2.0
23/10/2023	RES: 191023	Committee Re-established (inclusion of Risk)
15/09/2021	RES: 060921	Terms of Reference Adoption V1.0



Shire of
Koorda

Drive in, stay awhile

MINUTES

Works Committee Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 10 June 2024

Commencing 12.00pm

UNCONFIRMED

NOTICE OF MEETING

Dear Works Committee Members,

The next Works Committee Meeting of the Shire of Koorda will be held on Monday 10 June 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 12.00pm.

Lana Foote
Acting Chief Executive Officer
7 June 2024

DISCLAIMER

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

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

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

Signed



Lana Foote
Acting Chief Executive Officer

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**Shire of Koorda
Works Committee Meeting
12.00pm, Monday 10 June 2024**



1. Declaration of Opening

The ACEO welcomes those in attendance and declares the meeting open at 12.01pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

Cr GW Greaves (Member)
Cr NJ Chandler (Member)
Cr GL Boyne (Member)
Cr JM Stratford (Deputy Member)

Staff:

Miss L Foote
Mr D West

Acting Chief Executive Officer
Works Supervisor

Visitors:

Cr KM Burrell
Cr KA Fuchsichler

Apologies:

Mr Z Donovan
Chief Executive Officer

Approved Leave of Absence:

3. Election of Presiding Member and Deputy Presiding Member

The Committee are to elect a Presiding Member and, if desired, Deputy Presiding Member from amongst themselves in accordance with s5.12 of the Local Government Act 1995:

(1) The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule—

- (a) to “office” were references to “office of presiding member”; and*
- (b) to “council” were references to “committee”; and*
- (c) to “councillors” were references to “committee members”.*


(2) The members of a committee may elect a deputy presiding member from amongst themselves but any such election is to be in accordance with Schedule 2.3, Division 2 as if the references in that Schedule—

- (a) to “office” were references to “office of deputy presiding member”; and*
- (b) to “council” were references to “committee”; and*
- (c) to “councillors” were references to “committee members”; and*
- (d) to “mayor or president” were references to “presiding member”.*

Once the Committee have elected their Presiding Member, the Acting Chief Executive Officer will hand the meeting over to them.

7. Officer's Reports

7.1. Adoption of Koorda Works Committee Terms of Reference

Governance and Compliance		
Date	7 June 2024	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Draft Koorda Works Committee Terms of Reference	

Background:

The Koorda Works Committee was re-established at the Special Meeting of Council held 23 October 2023 (RES: 191023), following the 2023 Ordinary Local Government Elections.

The Koorda Works Committee's Terms of Reference have been drafted and are presented to the Committee, as attached, for consideration and adoption prior to recommending adoption at the June 2024 Ordinary Council Meeting.

Comment:

Appointment of Elected Members to the Koorda Works Committee was determined by Council following ordinary local government elections, for a term to expire on the date of the subsequent Ordinary Local Government Elections.

An item will be presented for Council to adopt the terms of reference following this committee meeting.

Consultation:

Nil.

Statutory Implications:

The Koorda Works Committee was re-established by Council (in its current format) under section 5.8 of the Local Government Act 1995 (the Act) (RES: 191023). Part 5, Subdivision 2 of the Act provides for committees including establishment and appointment of members. Part 5, Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The Local Government (Administration) Regulations 1996 also make provisions in regards to committees.

Policy Implications:

Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates

Section 10 of the Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates provides an expected standard of conduct for council members and committee members appointed to a Committee.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022
4.1 - Open and Transparent Leadership.

Risk Implications:

While it is not a legislative requirement for a Committee to have a TOR, it is common practice and ensures committee members are aware of their role and responsibilities and mitigates the risk of committees acting outside their responsibility.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That the Koorda Works Committee Terms of Reference be adopted.

CARRIED 3/0

FOR: Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

UNCONFIRMED

12.10pm – SUSPEND STANDING ORDERS

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That standing orders be suspended to discuss item 7.2 Draft Budget 2024/25 Roadworks and Plant Replacement Programs.

CARRIED 3/0

FOR: Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

1.08pm – RESUMPTION OF STANDING ORDERS

Moved Cr NJ Chandler


Seconded Cr GL Boyne

That standing orders be resumed as per the attendance register.

CARRIED 3/0

FOR: Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

7.2. Draft Budget 2024/25 Roadworks and Plant Replacement Programs

Governance and Compliance		
Date	7 June 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	DRAFT 2024/2025 Roadworks Program DRAFT 2024/2034 Plant Replacement Program	

In line with current local government sector practice, the Shire follows a strategic approach in respect to its roadworks and plant replacement programme.

However, the respective 2024/2025 roadworks and plant replacement programs are provided as attachments to facilitate committee discussion and consideration.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

Moved Cr GL Boyne

Seconded Cr NJ Chandler

Endorse the 2024/2025 Roadworks & Plant Replacement program for Council to consider in the Draft 2024/2025 Budget.

CARRIED 3/0

FOR: Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

UNCONFIRMED

8. Urgent Business Approved by the Person Presiding or by Decision
Nil.

9. Date of Next Meeting

As required.

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 1.11pm.

UNCONFIRMED

APPENDIX I – Terms of Reference

Works Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Works Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the *Local Government Act 1995*.

3. Definitions

TERM	DEFINITION
Act	The <i>Local Government Act 1995</i> .
Council	The body consisting of all council members sitting formally as the Council of Shire of Koorda (“the Shire”).
Chief Executive Officer	The Chief Executive Officer (CEO) of the Shire of Koorda.
Committee	Shire of Koorda Works Committee.
Council Member	A person elected under the Act as a member of Council. Shire of Koorda council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
External Member	A person who is not a council member appointed to the committee with requisite skills, knowledge and experience that compliment the committees objectives.
Member	A person appointed to this committee.

4. Objectives

The Works Committee is established for the purpose of assisting the Council to undertake its role under Section 2.7(2)(a) of the Act to establish and maintain liaison between stakeholders, consider policies associated with plant, assets, roadworks and oversee development and maintenance of the road networks within the municipality.

The objectives of the Committee are:

- To foster liaison and cooperation between the Shire of Koorda and stakeholders associated with the road networks within the district.
- To provide a normalised, proper and formalised forum for the discussion of issues and the formulation of suggestions and/or recommendations on issues associated with the roadworks and maintenance.
- Make recommendations to Council on matters associated with the future development and maintenance of assets.
- To ensure that Townscape/Streetscape issues are given due consideration and value by Council in all its planning, design, implementation and maintenance of the built and natural environment.
- To review the works components of the Shire’s Strategic Resourcing Plan (SRP), which incorporates the Asset Management Plan (AMP) and Long-Term Financial Plan (LTFP).
- To review the Shire’s works budget.
- To meet on special occasions to investigate and/or evaluate urgent works issues.
- To ensure the Shire’s plant and light fleet assets are managed with due regard to Council’s key objectives and goals as specified in the SRP.
- To develop and review asset management policies to guide the acquisition, use and disposal of plant and light fleet assets to make the most of their service delivery and manage the related risks and costs over their entire life.

- To provide input into Council's long-term budget planning through the development of programs covering plant replacements, and relevant plant and light fleet, significant maintenance cost points.
- Investigate and report to Council on recommendations:
 - Acquisition and disposal of plant and light fleet
 - Major maintenance expenditure on individual items of plant.

5. Powers

The Committee is a formally appointed committee of Council and is responsible to that body.

The Committee has no delegated authority and no authority to implement its recommendations without resolution of Council.

The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee recommendations are advisory only and shall not be binding on Council.

6. Membership

The committee shall consist of three elected members, with a fourth elected member acting as a deputy.

The quorum for a Committee meeting is as per section 5.19 of the *Local Government Act 1995*: at least 50% of members of the committee (whether vacant or not).

The Committee is supported by the Chief Executive Officer and Works Supervisor and their nominees, principally the Deputy CEO.

The Shire shall provide secretarial and administrative support to the Committee.

7. Presiding Member

The Committee is to determine the Presiding Member of the Committee at the first meeting of the Committee immediately following the establishment of the Committee or following each biennial local government election, whichever is applicable.

The Committee is to determine a Deputy Presiding Member of the Committee at the first meeting of the Committee immediately following the establishment of the Committee or following each biennial local government election, whichever is applicable.

If the Presiding Member is absent from a meeting, the Deputy Presiding Member is to preside at that meeting.

The role of the Presiding Member includes:

- a) overseeing and facilitating the conduct of meetings in accordance with the Act and the Shire's *Standing Orders Local Law 2018*;
- b) ensuring all Committee members have an opportunity to participate in discussions in an open and encouraging manner; and
- c) where a matter has been debated significantly and no new information is being discussed, to call the meeting to order and ask for the debate to be finalised and the motion to be put.

In accordance with section 5.14 of the Act, if the Presiding Member and Deputy Presiding Member are not available or are unable or unwilling to perform the function of presiding member (but a quorum is

still reached), then the committee members present at the meeting are to choose who is to preside at the meeting.

Meetings

Meetings shall be called as required.

An ordinary or a special meeting of the Committee is to be held:

- a) if called for by either the Presiding Member or at least two Committee members in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- b) if so decided by the Committee; or
- c) if called for by Council.

The Committee may invite, through the CEO, Shire employees, or others to attend meetings and provide pertinent information, where necessary.

8. Minutes

The minutes of the meeting shall be recorded and prepared as per the provisions of section 5.22 of the Act.

The content of the minutes shall be in accordance with regulation 11 of the *Local Government (Administration) Regulations 1996*.

9. Reporting

Recommendations recorded in the minutes arising from the Committee's deliberations shall be presented to the earliest available ordinary meeting of Council.

In the event of a tied vote, where the Presiding Member has exercised a casting vote, the matter will be referred to Council for deliberation.

10. Terms of Appointment

Appointment to the Committee will be determined by the Council following ordinary local government elections, for a term to expire on the date of the subsequent ordinary local government elections.

If a member of the Committee resigns prior to an ordinary local government election, Council will appoint a replacement.

11. Code of Conduct

The Shire's Code of Conduct for Council Members, Committee Members and Candidates applies to all members of the Committee.

12. Public Question Time

Committee meetings are generally open to the public and Public Question Time will be conducted in accordance with the Shire's *Standing Orders Local Law 2018*.

13. Voting

Shall be in accordance with section 5.21 of the Act.

Each voting member of the Committee present at a meeting is entitled to one vote and are required to vote, subject to the provisions of the Act regarding interests.

In the event of a tied vote, the Presiding Member will have a casting vote.

14. Alterations to Terms of Reference

The Committee is to conduct a review of its terms of reference providing Council with recommendations for any changes, in the first instance after twelve months of operation, with subsequent reviews to be held every two years prior to the local government ordinary election.

15. Termination of Committee

Termination of the Committee shall be at the discretion of Council and in accordance with the Act.

Review History

Date	Council Resolution	Description of review/amendment
26/06/2024	RES:	Terms of Reference Adopted
10/06/2024		Terms of Reference endorsed by Works Committee
23/10/2023	RES: 191023	Committee re-established



North Eastern Wheatbelt Regional Organisation of Councils

Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

Council Meeting

Tuesday 28 May 2024

Dowerin Community Club

MINUTES

1.30pm Light Lunch
2pm Meeting

www.newroc.com.au

@northeast_roc

E caroline@newroc.com.au

ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none"> 👉 Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year) 👉 Council reviews NEWROC project priorities / strategic plan 	Council
March	<ul style="list-style-type: none"> 👉 WDC attendance to respond to NEWROC project priorities 👉 Submit priority projects to WDC, Regional Development and WA Planning 	Executive
April	👉 NEWROC Budget Preparation	Council
May	<ul style="list-style-type: none"> 👉 NEWROC Draft Budget Presented 👉 NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2027) 👉 Local Government Week agenda 	Executive
June	👉 NEWROC Budget Adopted	Council
July		Executive
August	<ul style="list-style-type: none"> 👉 Information for Councillors pre-election 👉 NEWROC Audit 	Council
September		Executive
October	<ul style="list-style-type: none"> 👉 NEWROC CEO and President Handover (every 2yrs) 👉 NEWROC Dinner 	Council
November	<ul style="list-style-type: none"> 👉 NEWROC Induction of new Council representatives (every other year) 👉 Review NEWROC MoU (every other year) 	Executive
December	👉 NEWROC Christmas / End of Year Drinks	Council

ONGOING ACTIVITIES

Compliance

Media Releases

NEWROC Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda

Shire of Mukinbudin

Shire of Trayning (Oct 2023 – Oct 2025)

Shire of Dowerin

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NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Council Meeting commencing at 2.02pm on 28 May 2024 at the Dowerin Community Club

MINUTES

1. OPENING AND ANNOUNCEMENTS

Cr Stratford, Chair of the meeting welcomed everyone and opened the meeting at 2.02pm.

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1 Attendance

Cr Gary Shadbolt	President, Shire of Mukinbudin
Cr Pippa De Lacy	President, Shire of Nungarin
Cr Jannah Stratford	President, Shire of Koorda
Cr Tony Sachse	President, Shire of Mt Marshall
Cr Robert Trepp	President, Shire of Dowerin
Cr Owen Garner	President, Shire of Wyalkatchem
Leanne Parola	NEWROC CEO, CEO Shire of Trayning
Dirk Sellenger	CEO Shire of Mukinbudin
Zac Donovan	CEO Shire of Koorda
Sabine Taylor	CEO, Shire of Wyalkatchem
Ben McKay	CEO, Shire of Mt Marshall
Aaron Wooldridge	Acting CEO, Shire of Dowerin
David Nayda	Acting CEO, Shire of Nungarin
Caroline Robinson	Executive Officer, NEWROC (entered 2.08pm)
Observers	
Cr Chris Loton	Councillor, Shire of Wyalkatchem
Cr Rod Lawson Kerr	Councillor, Shire of Wyalkatchem

2.2 Apologies

Cr Melanie Brown President, Shire of Trayning, NEWROC Chair

2.4 Leave of Absence Approvals / Approved

Nil

3. DECLARATIONS OF INTEREST AND DELEGATIONS REGISTER

3.1 Delegation Register

Please find below a delegations register as per the new policy adopted in March 2017:

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council
NEWROC Financial Management	CEO	NEWROC EO	Council Dec 2017

6. FINANCIAL MATTERS

6.1 Income, Expenditure and Profit and Loss

FILE REFERENCE:	42-2 Finance Audit and Compliance
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	21 May 2024
ATTACHMENT NUMBER:	#1P and L
CONSULTATION:	
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

Account transactions for the period 1 March 2024 – 30 April 2024

Account Transactions

Date	Description	Reference	Credit	Debit	Running Balance
BB NEWROC Funds-5557					
Opening Balance			156,252.68	0.00	156,252.68
01 Mar 2024	Xero Australia	XERO Subscription	0.00	61.75	156,190.93
05 Mar 2024	Payment: Narembeen Community Resource Centre	Live Sheep Printing	0.00	778.40	155,412.53
05 Mar 2024	Payment: 150Square	INV-0272	0.00	4,038.13	151,374.40
05 Mar 2024	Payment: Econisis	24014-2	0.00	3,272.50	148,101.90
01 Apr 2024	Bendigo Bank		0.00	1.20	148,100.70
02 Apr 2024	Xero Australia	XERO Subscription	0.00	61.75	148,038.95
08 Apr 2024	Payment: 150Square	INV-0277	0.00	3,715.63	144,323.32
08 Apr 2024	Payment: Shire Of Nungarin	2076	0.00	3,000.00	141,323.32
Total BB NEWROC Funds-5557			0.00	14,929.36	141,323.32
Closing Balance			141,323.32	0.00	141,323.32
Total			0.00	14,929.36	(14,929.36)

Balance Sheet

North Eastern Wheatbelt Regional Organisation of Councils

As at 30 April 2024

30 APR 2024

Assets

Bank

BB NEWROC Funds-5557	141,323.32
BB Term Deposit Account-1388	305,671.84
Total Bank	446,995.16

Total Assets

446,995.16

Liabilities

Current Liabilities

GST	(3,322.49)
Rounding	0.07
Unpaid ATO Liabilities	(1,373.00)
Total Current Liabilities	(4,695.42)

Total Liabilities

(4,695.42)

Net Assets

451,690.58

Equity

Current Year Earnings	(17,911.12)
Retained Earnings	469,601.70
Total Equity	451,690.58

RESOLUTION

That the income and expenditure from 1 March 2024 to 30 April 2024, P and L and balance sheet be received.

Moved Cr Garner

Seconded Cr De Lacy

CARRIED 6/0

6.2 NEWROC Budget 2024/25

FILE REFERENCE: 032-1 Budgets
REPORTING OFFICER: Caroline Robinson
DISCLOSURE OF INTEREST: Nil
DATE: 21 May 2024
ATTACHMENT NUMBER: #2 Draft Budget 24/25
CONSULTATION:
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT: Simple Majority

COMMENT

The draft budget for 2024 / 25 is presented for discussion. This budget was discussed at the April Executive Meeting. One amendment – NEWROC Town Team Builder reduced to one day a week for the 24/25 financial year.

A sponsorship request has also been received for the 2024 NEWROC Literary Luncheon.

RESOLUTION

2024/25 Budget is adopted

Moved Cr Sachse

Seconded Cr Garner

CARRIED 6/0

Caroline Robinson entered at 2.08pm.

7. MATTERS FOR INFORMATION

7.1 WASTE MANAGEMENT – GRANT APPLICATION

FILE REFERENCE: 103-1 Waste Management
REPORTING OFFICER: Caroline Robinson
DISCLOSURE OF INTEREST: Nil
DATE: 21 May 2024
ATTACHMENT NUMBER: #3 Supporting documents for the grant application
CONSULTATION:
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT: Simple Majority

COMMENT

An application for the [Regional Precincts and Partnerships Program](#) has been completed and submitted.

As part of the application the following was required:

- Project Plan
- Budget
- Community and consultation plans
- Letters of Support
- Proof of engagement with traditional owners, RDA Wheatbelt and the Waste Authority

Since submitting the application the NEWROC EO will meet with Senior Manager, Infrastructure & Value Chains, Amanda Joseph from the Department of Water and Environmental Regulation to discuss the project (24 May 2024).

RESOLUTION

Information is received.

Moved Cr De Lacy

Seconded Cr Trepp

CARRIED 6/0

Discussion:

- Costs will escalate at implementation stage
- The project will be subject to the Shire of Trayning procurement policy and process. The Shire of Trayning has allocated \$100,000 in their forward financials for a transfer station (individual approach)
- NEWROC waste sub committee will assist with the planning of the project, subject to receiving Federal funding

7.2 HOUSING

FILE REFERENCE:	090 Housing
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	21 May 2024
ATTACHMENT NUMBER:	
CONSULTATION:	Alex MacKenzie, WDC Gavin Treasure, Shire of Dumbleyung Rob Cossart, WDC
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

NEWROC EO met with Alex MacKenzie, Senior Regional Officer from the Wheatbelt Development Commission. Alex's has a strong focus on housing, and a background in planning and development across public (local, State) and private sector. He has led the 4WD Housing Strategy which has resulted in the identification of 8 project sites for housing (not across all 4WD members though). Gavin Treasurer, CEO Shire of Dumbleyung provided some insight into their work. Gavin is the project lead for the 4WD:

- 4WD needed to investigate worker housing as they only had anecdotal information
- 4WD needed to quantify the problem for investment
- They conducted a needs analysis in 2023 and each local government invested approximately \$18K and this was matched by the WDC (market demand for worker housing, stakeholder analysis, economic modelling)
- They have now progressed to a Business Case to establish a cost benefit analysis and MVP. Each local government contributed \$6.5K.
- Econisis has undertaken the work with supporting consultants
- They intend to develop a prospectus and advocate the economic viability of the 8 project sites. Potentially a state budget submission or approach a private developer.

The Wheatbelt Development Commission is undertaking a similar project in AROC. WDC have approached NEWROC again and asked us if we want to undertake a similar project individually or collectively. WDC would match our investments into the stage one needs analysis. Potentially \$10K per Shire (either funded by individual members or by the NEWROC / combination). The NEWROC Executive discussed the proposal in February 2024 however at the time indicated it was cost prohibitive. Since then, a few member Shires participated in a Growing Regions funding application for housing which was unfortunately unsuccessful.

WEROC is considering a similar proposal from the WDC. To achieve scale, the work needs multiple participants. The Wheatbelt Development Commission has indicated the work will contribute towards their advocacy for State Government assistance with headworks funding of residential land.

Also, to note is a request from Robbie Banks which Cr De Lacy has received (attached) and needs to be discussed.

ACTION: NEWROC EO to speak to Robbie Banks. Speak to CEACA.

RESOLUTION

NEWROC does not participate in the housing strategy with the WDC.

Moved Cr Garner

Seconded Cr Trepp

CARRIED 6/0

7.3 TELECOMMUNICATIONS

FILE REFERENCE: 107-4 Communications
REPORTING OFFICER: Caroline Robinson
DISCLOSURE OF INTEREST: Nil
DATE: 21 May 2024
ATTACHMENT NUMBER:
CONSULTATION: Rob Cossart (WDC)
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT: Simple Majority

COMMENT

The NEWROC made a submission to the Inquiry into Regional Telecommunications in WA (by a WA Parliamentary Committee).

A copy of the NEWROC submission and others is available here: [Committee Details - Inquiry \(parliament.wa.gov.au\)](https://parliament.wa.gov.au/Committee/Details/Inquiry)

The NEWROC EO will provide a verbal update to the members regarding conversations with the Wheatbelt Development Commission.

RESOLUTION

NEWROC receives the information.

Moved Cr De Lacy

Seconded Cr Trepp

CARRIED 6/0

Discussion:

- Local government will be responsible for a generator at the exchange switches


7.4 LIVE SHEEP BY SEA

FILE REFERENCE:	130-1 Economic Services
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	21 May 2024
ATTACHMENT NUMBER:	
CONSULTATION:	
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority


COMMENT

Panel Report: agriculture.gov.au/sites/default/files/documents/3_AGR195.1123_Independent_panel_report_v9.3.pdf


Transition Plan




Phase out of live sheep exports by sea — transition plan



Live sheep exports by sea will end on 1 May 2028



\$107 million over 5 years in transition support committed



Legislation to be introduced in this term of government

Commitment

- Election commitment made to sufficiently meet Australian community expectations for sheep welfare

Certainty

- The government provides certainty by announcing:
 - the phase out date for Australia's live sheep exports by sea
 - the phase out will be legislated
 - the release of the panel report and government response
 - trade may continue without caps or quotas until the trade ceases

Time

- The government has taken time to get the right balance
- For those impacted, there is time to plan and adapt
- Early action will support resilience and position individuals, businesses and communities to:
 - plan and alter on-farm practices
 - develop markets for sheep products
 - increase onshore processing
 - secure and train workers
 - access support and funding

Transition Support

- \$107 million over 5 years available from 2024-25 to assist those impacted:
 - \$64.6 million to support sheep producers and the supply chain, particularly in WA
 - \$27 million to enhance demand within Australia and internationally for sheep products
 - \$2.6 million to continue improving sheep welfare standards
 - \$1.7 million to appoint a Transition Advocate
 - \$11.3 million for implementation and engagement
- Leverage existing whole of government initiatives:
 - ACCC reviews
 - employment programs, including for First Nations people
 - programs to re-skill and up-skill
 - migration, and labour conditions
 - mental health support


Transition Oversight

- Appointment of a Transition Advocate
- Monitoring of the transition will occur via a stocktake in 2026-27


Advice

- Appointment of an independent panel and public consultation
- The panel undertook an extensive national consultation process:
 - more than 2,000 people attended WA forums
 - more than 330 people attended virtual forums
 - almost 100 stakeholder meetings were held
 - 800+ written submissions and 3300+ unique survey responses were received
- The panel made – in its report to the government – 28 recommendations focused on individuals, businesses, communities, trade and animal welfare


Animal Welfare




Continued regulation of live sheep exports




Funding for reviewing the standards and guidelines for land transport of sheep




Enhanced engagement in the World Organisation for Animal Health



\$77m
ABS value of live sheep exports by sea from Australia in 2022-23



\$4.5b
ABS value of Australian sheep meat exports in 2022-23



\$3.5b
MLA estimate of value of domestic retail markets of sheep meat 2022

For more information visit: agriculture.gov.au/live-sheep-phase-out

Federal Budget Allocation

“The 2024-25 Budget includes \$107.0 million over 5 years from 2024-25 for transition support for the phase out of live sheep exports by sea.

- \$64.6 million to assist sheep producers and the supply chain, particularly in Western Australia, to capitalise on existing and emerging opportunities so that they are well positioned when the trade ends. Funding will assist businesses to plan and implement transition actions and to expand domestic sheep processing capacity. It will also support community wellbeing activities and rural financial counsellors.
- \$27.0 million to enhance demand within Australia and internationally for sheep products to maintain and develop market opportunities. With a range of delivery partners, including Austrade, this will fund activities such as market analyses, consumer studies,

product promotions and building business relationships. Agricultural counsellors and Austrade will also work to support diverse trade to and relationships in the Middle East and North Africa region.

- \$2.6 million to continue to improve sheep welfare standards so that they are practical and meet community expectations and for Australia to enhance its engagement in the World Organisation for Animal Health.
- \$1.7 million to appoint a Transition Advocate to facilitate two-way communication between industry and government, provide information to industry about the transition plan and support, and provide advice to government on how the transition is progressing.
- \$11.1 million for the implementation of the phase out, including a stocktake of transition progress in 2026-27 and to facilitate ongoing engagement with industry, communities, trading partners and other stakeholders.”

Activities:

- NEWROC EO on ABC Country Hour and Rural News 13 May in response to the Panel’s report: [Western Australia Country Hour - ABC listen](#)
- Mia Davies speech in WA Parliament: <https://www.facebook.com/MiaDaviesMLA/videos/652775423683775>
- Invitation to Senator Pocock to visit the NEWROC again, has been sent.
- Group of local governments in the Great Southern commissioned a report, similar to the NEWROC and will be made available shortly. An update on how they will use their report will be provided at the meeting (attachment).

Discussion items:

- Response to Minister Watt regarding the transition package and its inadequacy for the NEWROC communities (linked to our report)

MOTION

NEWROC receives the information.

NEWROC writes to Minister Watt.

NEWROC Executive reviews the transition package announced and implications for the district’s economy and communities.

Moved Cr Garner

Seconded Cr De Lacy

RESOLUTION

NEWROC receives the information.

NEWROC writes to Minister Watt after input from NEWROC Executive.

NEWROC Executive reviews the transition package announced and implications for the district’s economy and communities

Moved Cr Sachse

Seconded Cr Trepp

CARRIED 6/0

Discussion:

- NEWROC to focus on business and community impact
- Summary of the report and transition package as an education piece

7.5 POWER UPDATE

FILE REFERENCE:	107 -1 Power
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	21 May 2024
ATTACHMENT NUMBER:	
CONSULTATION:	ERA RAI Energy Empire Carbon
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

NEWROC President and EO met online with the Economic Regulatory Authority. Representatives included the:

- Principal Regulator;
- Executive Director Regulation and;
- Electricity Access Officer.

The ERA recommended NEWROC engage with the Energy Policy Authority to present the impact report as they currently have a focus on a regional power reliability plan. ERA was complimentary of the work to date by the NEWROC in this space as the local data and impact piece helps inform their work.

ERA said that one of the issues NEWROC experiences in determining a local solution is understanding the current power needs of customers in the location. ERA suggested we could get customer permission (signed form) and present this to Western Power.

ERA also shared with NEWROC that the Network Quality Code is currently under review and NEWROC should engage in the process to determine how Western Power is going to develop a plan to meet the new standards in performance, particularly for the NEWROC area.

NEWROC to determine what they want out of the work they are doing and ERA suggested it was network resilience.

Additionally, the NEWROC EO met with Liz Aitken from Empire Carbon and RAI Energy to discuss potential projects. It is recommended the NEWROC economic development sub committee meets with RAI.

NEWROC REDS Grant update

Purpose of the grant: Technical and engineering design for a solution that improves the reliability of electrical supply to a NEWROC townsite.

REDS Funding: \$27,500

NEWROC contribution committed and invoiced by the Shire of Koorda: \$27,500

TOTAL: \$55,000

Expenditure to date: \$14,500

Items of expenditure: Business case for Community Batteries across NEWROC communities with ARENA (technical design included). Unsuccessful.

Outstanding item under grant: Technical design for one location. Investor ready report

RESOLUTION

NEWROC Economic Development sub committee meets with RAI Energy.

NEWROC engages with the Energy Policy Authority.

Moved Cr Trepp

Seconded Cr Garner

CARRIED 6/0

7.6 2024 DRY SEASON TASKFORCE

FILE REFERENCE:	
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	21 May 2024
ATTACHMENT NUMBER:	
CONSULTATION:	Rob Cossart (WDC)
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

The State Government has announced a 2024 Dry Season Taskforce to help address concerns as farmers across Western Australia experience challenging seasonal conditions.

The taskforce will share information and identify ways in which the agriculture industry, in collaboration with Government, can support farm businesses and rural communities during current dry season challenges, which are expected to become the 'new normal' due to climate change.

In particular, the taskforce will consider:

- access and availability of fodder for livestock;
- access and availability of water for livestock and cropping operations;
- extension and adoption of drought resilient practices across different farming systems;
- opportunities for collaboration and co-ordination of industry, local and State Government activities; and
- provision of evidence-based information and tools to support on-farm decision making processes.

The taskforce is chaired by Wheatbelt Development Commission Chief Executive Officer Rob Cossart.

The taskforce communiqués are available here: [19 April 2024](#) and [3 May 2024](#)

Members should note the following:

DWER advised that the Community Water Supply Partnership Program will be expanded to regional communities with average annual rainfall >600mm (part of the \$8.6 million dry season support package). Local Governments and community groups will be able to apply for up to \$100,000 for water supply projects based on community needs for infrastructure, including additional water storage capacity and water carting.

The Grower Group Alliance has also been engaged with the Dry Season Taskforce. The GGA has been contracted via a \$250,000 package to partner in the dry season response initiatives. They have a five-part plan which will support and mobilise on-ground efforts for community wellbeing in the agriculture sector.

- Part 1 – Grants of \$5,000-\$35,000 to support existing or new initiatives led by GGA members or other local agricultural groups (GGA members in our district include: Eastern Wheatbelt Biosecurity Group, WANTFA, Rural Edge, MADFIG)
- Part 2 – On-ground intelligence gathering – GGA will provide a channel to capture local on-ground situation updates to relay to the Dry Season Taskforce to support informed decision-making as the situation evolves.

- Part 3 – Knowledge Directory – curating all known dry season events, resources and financial initiatives across organisations
- Part 4 – Communications support – driving engagement with all dry season initiatives leveraging the GGA suite of digital assets
- Part 5 – Collaboration – GGA will engage in weekly DPIRD Response communications team meetings around planned activities and attend weekly Dry Season Response team meetings for information cross-sharing.

RESOLUTION

NEWROC EO engage with the GGA to assist in the dissemination of information to members and communities.

Moved Cr De Lacy

Seconded Cr Shadbolt

CARRIED 6/0

9. OTHER MATTERS, INTRODUCED BY DECISION OF THE MEETING

Cr Sachse requested electronic meeting invites for the NEWROC

Police presentation at next Council meeting

10. GENERAL UPDATES

- Economic Development Strategy Update
 - Report has been received by the sub committee
 - Sub committee met in Trayning to discuss and develop priorities
 - Presentation to Executive, then Council
- Bringing Dowerin Down Town: [The Future of Farming is Now!](#) Friday 26th July
NEWROC to hold a Friday night dinner subject to RSVP's



- 3G Networking shut down is coming up. Cr Trepp shared information on the [Zestafy](#) antennae.

11. 2024 MEETING SCHEDULE

25 June	Executive	Shire of Trayning
30 July	Council	Shire of Mukinbudin
23 August	Executive	Shire of Nungarin **FRIDAY
24 September	Council	Shire of Wyalkatchem
29 October	Executive	Shire of Koorda
26 November	Council	Shire of Dowerin

12. CLOSURE

Chair Cr Stratford thanked everyone and closed the meeting at 2.57pm.

Works Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Works Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the *Local Government Act 1995*.

3. Definitions

TERM	DEFINITION
Act	The <i>Local Government Act 1995</i> .
Council	The body consisting of all council members sitting formally as the Council of Shire of Koorda (" the Shire ").
Chief Executive Officer	The Chief Executive Officer (CEO) of the Shire of Koorda.
Committee	Shire of Koorda Works Committee.
Council Member	A person elected under the Act as a member of Council. Shire of Koorda council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
External Member	A person who is not a council member appointed to the committee with requisite skills, knowledge and experience that compliment the committees objectives.
Member	A person appointed to this committee.

4. Objectives

The Works Committee is established for the purpose of assisting the Council to undertake its role under Section 2.7(2)(a) of the Act to establish and maintain liaison between stakeholders, consider policies associated with plant, assets, roadworks and oversee development and maintenance of the road networks within the municipality.

The objectives of the Committee are:

- To foster liaison and cooperation between the Shire of Koorda and stakeholders associated with the road networks within the district.
- To provide a normalised, proper and formalised forum for the discussion of issues and the formulation of suggestions and/or recommendations on issues associated with the roadworks and maintenance.
- Make recommendations to Council on matters associated with the future development and maintenance of assets.
- To ensure that Townscape/Streetscape issues are given due consideration and value by Council in all its planning, design, implementation and maintenance of the built and natural environment.
- To review the works components of the Shire's Strategic Resourcing Plan (SRP), which incorporates the Asset Management Plan (AMP) and Long-Term Financial Plan (LTFFP).
- To review the Shire's works budget.
- To meet on special occasions to investigate and/or evaluate urgent works issues.
- To ensure the Shire's plant and light fleet assets are managed with due regard to Council's key objectives and goals as specified in the SRP.
- To develop and review asset management policies to guide the acquisition, use and disposal of plant and light fleet assets to make the most of their service delivery and manage the related risks and costs over their entire life.

- To provide input into Council's long-term budget planning through the development of programs covering plant replacements, and relevant plant and light fleet, significant maintenance cost points.
- Investigate and report to Council on recommendations:
 - Acquisition and disposal of plant and light fleet
 - Major maintenance expenditure on individual items of plant.

5. Powers

The Committee is a formally appointed committee of Council and is responsible to that body.

The Committee has no delegated authority and no authority to implement its recommendations without resolution of Council.

The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee recommendations are advisory only and shall not be binding on Council.

6. Membership

The committee shall consist of three elected members, with a fourth elected member acting as a deputy.

The quorum for a Committee meeting is as per section 5.19 of the *Local Government Act 1995*: at least 50% of members of the committee (whether vacant or not).

The Committee is supported by the Chief Executive Officer and Works Supervisor and their nominees, principally the Deputy CEO.

The Shire shall provide secretarial and administrative support to the Committee.

7. Presiding Member

The Committee is to determine the Presiding Member of the Committee at the first meeting of the Committee immediately following the establishment of the Committee or following each biennial local government election, whichever is applicable.

The Committee is to determine a Deputy Presiding Member of the Committee at the first meeting of the Committee immediately following the establishment of the Committee or following each biennial local government election, whichever is applicable.

If the Presiding Member is absent from a meeting, the Deputy Presiding Member is to preside at that meeting.

The role of the Presiding Member includes:

- a) overseeing and facilitating the conduct of meetings in accordance with the Act and the Shire's *Standing Orders Local Law 2018*;
- b) ensuring all Committee members have an opportunity to participate in discussions in an open and encouraging manner; and
- c) where a matter has been debated significantly and no new information is being discussed, to call the meeting to order and ask for the debate to be finalised and the motion to be put.

In accordance with section 5.14 of the Act, if the Presiding Member and Deputy Presiding Member are not available or are unable or unwilling to perform the function of presiding member (but a quorum is still reached), then the committee members present at the meeting are to choose who is to preside at the meeting.

8. Meetings

Meetings shall be called as required.

An ordinary or a special meeting of the Committee is to be held:

- a) if called for by either the Presiding Member or at least two Committee members in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- b) if so decided by the Committee; or
- c) if called for by Council.

The Committee may invite, through the CEO, Shire employees, or others to attend meetings and provide pertinent information, where necessary.

9. Minutes

The minutes of the meeting shall be recorded and prepared as per the provisions of section 5.22 of the Act.

The content of the minutes shall be in accordance with regulation 11 of the *Local Government (Administration) Regulations 1996*.

10. Reporting

Recommendations recorded in the minutes arising from the Committee's deliberations shall be presented to the earliest available ordinary meeting of Council.

In the event of a tied vote, where the Presiding Member has exercised a casting vote, the matter will be referred to Council for deliberation.

11. Terms of Appointment

Appointment to the Committee will be determined by the Council following ordinary local government elections, for a term to expire on the date of the subsequent ordinary local government elections.

If a member of the Committee resigns prior to an ordinary local government election, Council will appoint a replacement.

12. Code of Conduct

The Shire's Code of Conduct for Council Members, Committee Members and Candidates applies to all members of the Committee.

13. Public Question Time

Committee meetings are generally open to the public and Public Question Time will be conducted in accordance with the Shire's *Standing Orders Local Law 2018*.

14. Voting

Shall be in accordance with section 5.21 of the Act.

Each voting member of the Committee present at a meeting is entitled to one vote and are required to vote, subject to the provisions of the Act regarding interests.

In the event of a tied vote, the Presiding Member will have a casting vote.

15. Alterations to Terms of Reference

The Committee is to conduct a review of its terms of reference providing Council with recommendations for any changes, in the first instance after twelve months of operation, with subsequent reviews to be held every two years prior to the local government ordinary election.

16. Termination of Committee

Termination of the Committee shall be at the discretion of Council and in accordance with the Act.

Review History

Date	Council Resolution	Description of review/amendment
26/06/2024	RES:	Terms of Reference Adopted
10/06/2024		Terms of Reference endorsed by Works Committee
23/10/2023	RES: 191023	Committee re-established



2024/2025 Roadworks Program

ACCOUNT	ROAD	WORKS	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION		LENGTH	Comment M ²
				FUNDING SOURCE					START	END		
RRG006	Kulja-Kalannie	Full Recon	180	120	50			10	4.50	5.80	1.30	
RRG140	Burakin-Wialki	Full Recon	300	200	100				23.10	25.30	2.20	
RRG140B	Burakin-Wialki	Full Recon	168	112				56	4.20	5.40	1.20	
R2R002	Cadoux-Koorda	Full Recon	144				144		3.00	3.50	0.50	and SLK 6.20-6.70
R2R004	Koorda-Kulja	Cement Stabalise	282		100		182		5.60	6.80	1.20	
R2R004B	Koorda-Kulja	Full Recon	290		150	60	80		45.30	46.90	0.00	
R2R004C	Koorda-Kulja	Reseal	100				100		2.00	4.40	0.00	
R2R004D	Koorda-Kulja	Recon	200				200		4.40	5.60	1.20	and SLK 6.80-7.50
RC014	Maher	Reform & Sheet	60		60				7.40	9.60	2.20	
RC023	Rabbit Proof Fence	Reform & Sheet	60		60				4.00	6.20	2.20	
RC026	Chapman	Clear	60		60				0.00	6.00	6.00	
RC052	Green	Reform & Sheet	60		60				0.00	2.00	2.00	
Footpath	Greenham & Scott Street		140			140						Greenham 23/24 C/F
		TOTAL CONSTRUCTION	2044	432	640	200	706	66				

ASSET NO.	ASSET	2024/25			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		COST	TRADE	C/OVER									
10,983	P055 Ute Team Leader - 2022 4x4 Ford XLS Ranger PX3 Dual Cab	60,000	35,000	25,000		16,000		18,000		18,000		18,000	
	P056 Mower - 2000 John Deere L100 Lawn Mower												
10,976	P057 Trailer Semi - 2022 Haulmore										95,000		
10,989	P058 Ute Gardener - 2023 Isuzu D-Max					18,000				18,000			
10,948	P059 Skidsteer - 2016 Newholland Bobcat				60,000								
10,999	P061 Ute Gardener - 2023 Toyota Hilux 4x2 Tip Tray						18,000				18,000		
10,950	P062 Tractor - 2001 Case CX70									15,000			
10,998	P063 Roller Road - 2023 Bomag BW28RH												
10,991	P065 Prime Mover - 2023 UD GW 26 460KAL 6x4									180,000			
10,996	P066 Ute Works Crew - 2023 Ford Ranger 4x4 Dual Cab				16,000		16,000		18,000		18,000		18,000
10,993	P069 Cherry Picker - 2021 Crendon Squirrel 558-SD-D EWP												
10,992	P100 CEO Vehicle - 2023 Toyota Prado VX Crystal Pearl	85,000	65,000	20,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10,997	P200 WS Vehicle - 2023 Ford Ranger Wildtrak 4x4	72,000	61,000	11,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10,988	P300 DCEO Vehicle - 2022 Toyota Prado GXL	75,000	55,000	20,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Misc Plant - Compact Boom Spray (6m, 400L tank)			16,000	15,000	15,000	15,000	15,000	18,000	18,000	18,000	18,000	18,000
		982,000	321,000	677,000	457,000	539,000	469,000	120,000	288,000	419,000	424,000	78,000	56,000

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
<p>1.1 - Local people feel safe, engaged, and enjoy a healthy and peaceful lifestyle.</p>	<p>1.1.1 - Maintain strong working relationships with State Agencies. (e.g. WAPOL, Department of Education and WACHS)</p>	<p>Ongoing</p>	<p>New Police Officers attended the May Council Meeting and met with Council. Working with the Primary School for 2024 ANZAC Service. Annual Book Award donations paid to neighbouring Schools (Koorda PS, Cadoux PS, Kalannie PS & Wyalkatchem DHS). Council and the Executive Management team continue advocacy for local services. President and ACEO are meeting with WAPOL and WACHS at the 2023 Heads of Agency Breakfast in September to ensure local issues are known and advocacy around improved services are heard. Working with the Health Centre to ensure equipment remains maintained and in working order. Repairs undertaken on blood spinner.</p>
	<p>1.1.2 - Advocate for continued improvements in medical, education and support services from other levels of government and the private sector that facilitates aging, living and learning within the Shire.</p>	<p>Ongoing</p>	<p>President & CEO currently advocating for increased Doctor service within the Shire. President and CEO in regular partnership with Shire of Wyalkatchem regarding current and future doctor services. Wyalkatchem has engaged an agency to secure an interim locum service while a tender is conducted for a new service provider. Continued advocacy with WACHS for Koorda Nursing Post Services. Ongoing Liaison with Shire of Wyalkatchem for the future continued provision of GP services.</p>
	<p>1.1.3 - Facilitate and support events that promote the region and deliver a positive economic impact.</p>	<p>Ongoing</p>	<p>Discussions underway with Koorda CRC to develop an substantial event to attract a new cohort of visitors to the town. Priority is for any event to have minimal sunk costs and as such risk to shire. Koorda Community Grants Program (CGP) rolled out in October aims to facilitate and support local events. Annual Contribution towards P&C Community Christmas Tree. Liaison with Koorda CRC for upcoming "Street Party" planned for 14 October. Policy Review Committee investigated Community Grants and will work on the policy and framework to be roll them out in 2023/2024 Budget. (The guidelines look at supporting local events)</p>
<p>1.2 - Local volunteer groups supported through initiatives that reduce volunteer fatigue and strengthen their resilience.</p>	<p>1.2.1 - Recognise and support the value of our community volunteers and provide meaningful opportunities to contribute to Shire projects and improving local living.</p>	<p>Ongoing</p>	<p>Support of Winter Sports Comedian night through the Koorda Community Grants Scheme to support community mental health wellbeing. Consultation with Sports Groups and Organisations currently being undertaken to determine the best management model for the Recreation Centre following upgrades. Koorda CGP emails to promote community capacity and encourage people and organisations to help themselves, with the inclusion to support the purchase of equipment or assistance towards workshops/projects. Community Awards to be presented 15th December at Community Christmas Tree. Council provided principal support to local Town Team RAC grant application for 3 projects within the Koorda townsite. Council are working on a "Koorda Awards" program, in lieu of the annual Australia Day awards to recognise local volunteers. President & CEO meet with CRC and local Town Teams volunteers to discuss future initiatives and funding application.</p>

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
	1.2.2 - Develop and implement a Community Grants Program.	100%	Acquittals received back from all the clubs who were successful in the inaugural round of the CGP. As per Policy round 1 of the 2024/2025 CGP is due to open from 1 July 2024 for events/projects before February 2025. Koorda Community Grants Program (CGP) rolled out in October open from the 1st - 30th November. A pool so \$10,000 is available with groups being able to access up to \$5,000 per application. Applications to be determined by the CGP Committee in December. Successful projects to be acquitted by 25 June 2024.
	1.2.3 - Make available a list of current grant opportunities to local businesses, clubs and community groups.	Ongoing	Annual subscription for Grant Guru continued. Work continues with the CRC to ensure grant opportunities are publicised amongst clubs and organisations. Local businesses, clubs and community groups may liaise directly the Koorda CRC (as the Shire's Contract Community Development Officer) for access to its GrantGuru subscription and assistance with any subsequent preparation of grant applications. Weblinks to free online grant directories (GrantGuru and wa.gov.au) also available on the Shire's website.
1.3 - Emergency services are supported with effective planning, risk mitigation, response, and recovery.	1.3.1 - Work with emergency service stakeholders to ensure the Shire and Volunteers meet WHS standards.	Ongoing	Liaison with BFAC members to review and update Bushfire Policies. NEWROC exercise to be held in Bencubbin on Wednesday 26th June, in lieu of the planned 27th June LEMC Meeting. Upcoming BFAC meeting planned for 27th March to discuss training and WHS for Volunteers. Further meeting planned for August. LEMC and Bushfire Advisory Committee (BFAC) Meetings held 7 September 2023. BFAC meeting tabled new Work Health and Safety Legislation and aims to work through training and PPC/PPE requirements. An MOU with GECZ Shires regarding shared resources during local emergency situations has been developed. NEWROC Shires working on scope to complete an Emergency Services/ Resources Audit.
	1.3.2 - Conduct regular LEMC meetings and exercises.	Ongoing	LEMC meeting originally planned 27th June will now be an exercise on 26th June in Bencubbin. LEMC meeting planned for 27th March. Agenda item to discuss/debrief following extended power outages in January. Additional meetings scheduled for 27/06, 29/08 & 28/11. LEMC Meetings held 29/06/2023, 07/09/2023 and 30/11/2023. Desktop exercise undertaken 30/11/2023. Participation in NEWROC Emergency Management Day at Trayning on 15/03/2023 includes case study/exercise.
	1.3.3 - Investigate regional emergency service arrangements. (Policies, procedures, risk management plans).	Ongoing	NEWROC exercise to be held in Bencubbin on Wednesday 26th June, in lieu of the planned 27th June LEMC Meeting. An MOU with GECZ Shires regarding shared resources during local emergency situations has been developed. NEWROC Shires working on scope to complete an Emergency Services/ Resources Audit. NEWROC Emergency Management Day on 15/03/2023 arose from and part of NEWROC emergency management initiatives discussed at NEWROC meeting on 28/11/2022.

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
2.1 - Our local economy grows in a sustainable manner.	2.1.1 - Ensure that our planning framework is modern and meets the needs of the relevant zoning stakeholders, such as industry, residential, small business and any emerging opportunities.	Ongoing	Amendment (#3) to the Koorda Local Planning Scheme No. 3. was initiated by Council at the February 2024 Ordinary Council Meeting to "Amend Table 1 - Zoning Table to modify the permissibility of a 'Grouped dwelling' in a 'Rural' zone from an 'X' use to a 'D' use." An Application was received from CBH for an Amendment (#2) to the Koorda Local Planning Scheme No. 3. Allocation in 2023/24 Draft Budget to update the Local Planning Scheme to allow for more than one dwelling on a rural land parcel.
	2.1.2 - Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.	Ongoing	Participate and assist NEWROC political advocacy campaign to redress power and telecommunication infrastructure issues highlighted by January storms. Successful Seroja Resilience Funding Application. Projects/initiatives completed under this scheme; - Purchase of new Fire Tender for the far North of the Shire - Purchase and installation of 5 x 32,000L water tanks to enhance the access of water for bushfire emergencies. - Upgrade of plumbing at the Koorda Memorial Hall, being the second designated Evacuation Centre. Projects still to be completed; - Additional Ablution Block and Generator at Koorda Recreation Centre, being the first designated Evacuation Centre. - Portable Communications Tower - 3 x generators (1 x Health Centre & 2 x Portable) Liaison between Telstra and the Community regarding localised outages.
	2.1.3 - Investigate the viability of a Business/Economy grant program.	On Hold	Following the roll out of the Community Grants Scheme, and review after the first year, feedback will be sought to determine the appetite for any other such grants. Policy to be developed as part of Council's policy review project
	2.1.4 - Promote business network development and collaboration. (e.g. CRC business after dark and Wheatbelt Business Network)	Ongoing	CEO meeting with local Business Owners on March 26th at Koorda IGA for a meet and greet. Koorda CRC facilitated Backpacker sundowner function 03/04/2023. Townscape Plan Shire and CRC have met to discuss 'Meet and Greet' function early 2023.
	2.1.5 - Activate the town centre through community inspired street scaping and initiatives.	Ongoing	Directional town signage has been installed along Railway Street. Shire facility signage has arrived for installation. Directional Town Signage arrived, and to be installed. Quotes sought for decorative bin covers along main street. Quotes sought for direction town signage. Draft signage planned as per the 2023/24 Townscaping Budget. Planting of large pots along the parking/tourist area on Railway Street has been undertaken to enhance the area. Staff met with sign writers to look at options for Townsite stack signs and heavy vehicle parking. Assisted with Koorda Community Garden water harvesting and reticulation.
2.2 - Tourism helps to diversify and grow our local economy.	2.2.1 - Contribute to regional tourism marketing campaigns. (e.g. NEWTRAVEL/Wheatbelt Way)	Ongoing	NEWTRAVEL have engaged a consultant to assist with the development of the DLGSC funded Wheatbelt Way Walks - Bushwalking Network Plan for the Wheatbelt Way. Additional contribution provided to NEWTRAVEL to support regional events officer. NEWTRAVEL currently investigating the viability and framework to provide a local event support coordinator to assist with local events. Continuing support of NEWTRAVEL in 2023/24 Draft Budget. NEWTRAVEL membership continued and meetings attended

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
	2.2.2 - Work towards a high standard of tourism assets and information. (Yalambee, Caravan Park & tourist information boards and brochures)	Ongoing	<p>New Main Street directional signage has been installed. Entry signs have arrived for Caravan Park & Yalambee Units - to be installed.</p> <p>Quotes sought for Yalambee & Caravan Park entry signs. Final works at Caravan Park (Limestone retaining wall and abluion cover) to be finalised before June 2024.</p> <p>Yalambee and Caravan Park Upgrades entry signage left to complete. At Budget Review, a shelter over the Caravan Park Ablutions will be investigated to ensure there is full walk around cover from the Campers Kitchen out to the last ablutions. Signage will be updated around town as part of the Town scaping Budget Allocation.</p>
3.1 - Shire owned facilities are renewed and maintained in a strategic manner to meet community needs.	3.1.1 - Manage Shire Assets sustainably using the Strategic Resourcing Plan.	Ongoing	<p>Inline with the drafting of the 2024/25 budget and the updating of the Integrated Strategic Plan, the Strategic Resourcing Plan for the Shire is being reviewed and updated.</p> <p>Strategic Resourcing Plan to be updated inline with Integrated Strategic Plan review, and will feed into the 2024/2025 Budget.</p> <p>Allocation in the 2023/24 Budget for the updating of the Strategic Resourcing Plan. Asset Revaluations have included condition reporting to ensure staff can monitor individual asset conditions when considering current and future updates and recommended replacement plans.</p> <p>Significant degree of work on Rec Ground Pavilion upgrade. CWA Hall ceiling works completed and floor coverings now being replaced.</p> <p>2022/23 Shire Budget adopted 29/06/2022 informed by Strategic Resourcing Plan</p>
	3.1.2 - Develop and implement online user maintenance request system	100%	<p>Continuing community education in the platform available to log requests.</p> <p>Works requests via Shire website now available</p>
3.2 - Safe, efficient, and well maintained road, and footpath infrastructure.	3.2.1 - Continue to improve the road and footpath network by maximising external funding sources and delivering infrastructure projects to a high standard.	Ongoing	<p>Increase announced for Federal Roads Program (Roads to Recovery) as part of the new five year funding agreement (24/25 - 28/29). The program was increased by approx \$300k per year. As per draft budget road program, an approx amount of \$2m has been allocated towards road and footpath construction upgrades.</p> <p>Another comprehensive road works program was adopted within the 2023/24 budget. LRCI Phase 4b was announced with Koorda being allocated approx \$253k for regional roads, footpath, parking bay projects etc.</p> <p>Construction of a new footpath on Haig Street. Allocation in 2023/24 Draft Budget for a new footpath on Greenham Street (North).</p> <p>100% of Regional Road Group recoups completed. Roads proposed for RAV network change undergoing MRWA for assessment. Works undertaken on Mulji and Koorda-Kulja Roads.</p> <p>Shire staff commenced a restricted access vehicle research project to assist Council review its existing RAV ratings for local roads. Regional Road Group-supported sealing works completed on Dowerin-Koorda Road and Burakin-Wialki Road.</p>
	3.2.2 - Implement an effective, proactive road maintenance program that is sensitive to industry seasonality.	Ongoing	<p>Allocation of \$200k in 2024/25 for two WSFN projects; Cadoux-Koorda & Koorda-Wyalkatchem Roads.</p> <p>WSFN Delivery Plan for 2023/2024 includes a budget allocation of \$100,000 for the Koorda-Wyalkatchem Road (slk: 11.14 – 17.30) to commence preparation works with clearing permits, road designs & soil testing for future upgrades. Maintenance grading undertaken as required subject to road construction requirements (as per 3.2.1).</p> <p>Urgent gravel road grading works prioritised during harvest 2022.</p>

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
3.3 - A high standard of sustainable waste services.	3.3.1 - Develop and effectively implement Waste Management and Landfill Rehabilitation Project.	Ongoing	Council Closure Management Plans will be implemented once there is an outcome on a NEWROC Regional Landfill site. Council adopted a Waste Management Plan and Koorda Landfill Closure Management Plan in November 2022.
	3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.	Ongoing	Allocation in the 2024/25 draft budget to investigate a transfer station at the Koorda Landfill site. CEO and Councillors attended field trip at the Bending Regional Refuse Site in the Shire of Kondinin, and additional visit to the Narembeen Transfer Station to gauge concepts for the NEWROC Regional Waste solution. At the November 2023 Council meeting, Council endorsed an application by NEWROC to the Federal Government's Regional Precincts Partnership Program for waste management planning. Wyalkatchem Landfill facility (probable NEWROC regional waste site) nearing completion of DWER clearing assessment. NEWROC waste project still under consideration.
3.4 - Conservation of our natural environment for future generations.	3.4.1 - Support renewable energy initiatives and encourage further renewable industry development.	Ongoing	EOI for solar power and battery back up system for the Recreation Centre submitted as a group application with NEWROC. Proposed participation in NEWROC-wide electric vehicle (EV) included in Mar 2023 council budget review. Currently working through NEWROC on its energy project
	3.4.2 - Partner with Wheatbelt NRM and DWER for future grant and project opportunities.	Ongoing	Liaison with Wheatbelt NRM to secure free trees to replant dead trees in avenue of trees and trees around town. Participated and promoted DPIRD pest parrot and cockatoo management strategy consultation. DWER and Shire collaborating to install water tank at Mt Collier Dam
	3.4.3 - Increase community awareness and preparedness for the impacts of climate change and its major local risks such as bush fires.	Ongoing	CEO participated in WALGA online EM-SAP webinar (Emergency Management Sector Adaption Plan) on consideration and requirements for emergency services adapting to climate change impacts. Discussions at LEMC & Bush Fire Advisory Committee Meetings held 7/09/2023 regarding upcoming bush fire season. Updates to Shire Website to ensure Fire & Emergency Service information is easily accessible. Due to prevailing bush fire risk, prohibited burning period extended by two weeks. NEWROC emergency management day includes briefing and discussion on climate change impacts on NEWROC communities. Promotion of firebreak, total fire ban and harvest and movement ban requirements completed.
4.1 - Open and Transparent Leadership.	4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)	Ongoing	2023/24 Interim Audit Visit completed mid-April. Final audit visit undertaken in Aug/Sept. Quarterly report update on actions taken in regard to the FMR report. Interim Audit undertaken in May. Action Plan for improvements identified in Moore Australia FM & Reg 17 Review to be tabled at Audit Committee and Council Meetings in June. Unqualified ('clean') 2021/22 external audit completed Dec 2022.

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
	4.1.2 - Identify business improvement opportunities to enhance operational effectiveness. (e.g. implement any recommended actions from audit/OAG reports)	Ongoing	Continued improvements being worked on by the Executive Management team inline with the Financial Management Review undertaken by an external Consultant in May 2023. 63% of recommendations have been completed, 9% almost complete, 16% commenced and 12% yet to commence. Continued improvement opportunities identified and implemented as staff work through the FMR Report and recommended actions. Utilising OAG reports and recommendations (Verifying Employee Identity & Credentials) during procedure and policy creation. OAG management letter items referred to Shire administration Dec 2022. 2022 DLGSC Compliance Audit Return to 22/03/2023 Audit and Council meetings.
	4.1.3 - Develop and implement Customer Service Charter & External Stakeholder communication plan.	Ongoing	Customer Service Charter adopted by Council in March 2024. Community Engagement Charters are being considered as part of the Local Government Act Reform. The first tranche included a number of important non-electoral changes, some of which are to be implemented on proclamation, but most require the development of regulations and guidance materials before being implemented. These regulations and materials will be created via consultation with the local government sector. Most of these reforms will not be ready for implementation until 2024.
4.2 - Investment in the skills and capabilities of our elected members and staff.	4.2.1 - Promote continued professional development amongst elected members and staff.	Ongoing	Newly Elected Members completing Council Member Essential Training. Two Admin Staff have signed up for a Cert 3 in Local Government being run by WALGA. Elected Member training underway for 2023 Elected Members. Business case to be presented to council for additional senior staff development aligned with role responsibilities. Creation and implementation of a comprehensive "Councillor Induction Program" for new Councillors. Elected Members attended the 2023 WALGA Convention in September. Continuing Professional Development for Elected Members has been endorsed by the Policy Review Committee and Council in June 2023. Allocation in the 2023/24 Budget for Staff training. Staff Training opportunities identified during annual performance reviews.
	4.2.2 - Progress 'Team Koorda' initiative. (e.g. Workforce Plan)	Ongoing	Staff First-Aid Training day booked for 18th July. Introduction of monthly "Crewsletter" in September which goes to all staff members. Staff encouraged to send in any topics they would like considered/project highlights to be included. Monthly updates on Council Decision, upcoming events and other important information. Staff Meeting held in August to go through new Employee Code of Conduct and Employee Policy creation and implementation. Majority of staff participated in corporate skin cancer screening program on 14/03/2023. From 01/01/2023 Shire now under WA Industrial Relations system.
4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.	4.3.1 - Actively participate in regional collaboration initiatives. (e.g. NEWROC regional subsidiary)	Ongoing	Continued attendance at NEWROC Council & Executive Meetings and Quarterly GECZ Meetings. NEWROC Regional Subsidiary still a work in progress.
	4.3.2 - Regularly report on progress of strategic plan initiatives using a quarterly score card.	Ongoing	Quarterly reports tabled at Audit and Council Meetings, and following endorsement advertised in the Narkal Notes and on the Shire Website.

WORKFORCE OBJECTIVES	ACTIONS/DELIVERABLES	OWNER	DONE	STATUS	COMMENTS
1 - Attracting and selecting the right people	1.1 - Develop an employment brand for the Shire of Koorda.	DCEO	✓	100%	Completed 2021/2022.
	1.2 - Provide flexible work arrangements and promote the positive workplace.	EMT	✓	100%	Flexible arrangements in place
	1.3 - Develop an appropriate induction and orientation process.	EMT & Payroll	✓	100%	New employee packs developed and provided.
2 - Developing a flexible, innovative and capable workforce	2.1 - Encourage employees to identify professional development and training opportunities.	EMT & all employees		Ongoing	Annual Performance reviews booked for June. Managers encouraged to identify professional development and training opportunities as part of annual review. DCEO has drafted Operational Policies for review by EMT on Professional Development Part of annual performance reviews completed July 2022.
	2.2 - Continually review and upgrade finance and administration systems to improve performance.	DCEO & Finance		75%	Continued improvements being worked on by the Executive Management team inline with the Financial Management Review undertaken by an external Consultant in May 2023. 63% of recommendations have been completed, 9% almost complete, 16% commenced and 12% yet to commence. Any improvements that have been identified in the FMR report will be looked into to improve efficiencies. New finance system implementation progressing well. Will monitor Audit Report and recommendations to determine if any improved modules are required in the future.
	2.3 - Encourage all staff to contribute to a workplace culture that values safety and eliminates workplace injuries.	EMT & all employees		50%	Staff First-Aid Training day booked for 18th July. LGIS 3 steps to safety assessment has been scheduled for early 2025. Regional Risk Co-ordinator undertaking an OHS workshop with the Works Crew on 3 April to discuss OHS roles and responsibilities and Safe Work Method Statements. Code of Conduct adopted. To continue encouraging staff to contribute to workplace culture in regard to workplace health and safety.
3 - Retaining and engaging our valued workforce	3.1 - Provide opportunities for staff to act in other roles that will support their development.	EMT		Ongoing	Ongoing.
	3.2 - Foster and value openness by encouraging effective communication throughout the shire.	EMT & all employees		Ongoing	Introduction of monthly "Crewsletter" in September which goes to all staff members. Staff encouraged to send in any topics they would like considered/project highlights to be included. Monthly updates on Council Decision, upcoming events and other important information. Employee Code of Conduct workshop help with staff 24 July 2023 to understand the changes to the new Code of Conduct adopted 1 July 2023.
	3.3 - Review current meeting structure and introduce meetings that improve performance.	EMT		25%	Informal meetings currently take place when/if required to ensure all staff members are on the same page for an upcoming event or task. To work on a more structured toolbox/meeting plan as part of the Risk Profile review recommendations.
	3.4 - Encourage participation in whole of organisation social activities.	EMT & all employees		Ongoing	Well attended and successful (based on comments received) Christmas function on 02/12/2022.
	3.5 - Review our performance management framework and create a simplified performance review process that aligns to our strategic objectives.	EMT & Payroll		75%	DCEO has drafted a "Performance and Development Review Policy and Procedure" which is to be reviewed by the EMT before Staff consultation and adoption. Updated performance review templates used for 2023 reviews. To monitor templates to ensure they remain relevant to employees positions. WALGA templates being considered by EMT early 2023
4 - Developing a strategic workforce for improved performance	4.1 - Develop an Employee Code of Conduct.	EMT	✓	100%	Employee Code of Conduct adopted 1 July 2023. Staff workshop held in August to go through the Code of Conduct and new Employee Secondary Employment Policy.
	4.2 - Develop position-based information that includes job task instructions, key contacts, and a calendar.	EMT		50%	Comprehensive procedures exist for majority of tasks being undertaken by the Admin team. As part of the Risk Profile, works will commence on developing position based information for the Outside crew. Key contact lists are available throughout the organisation, and a corporate calendar exists for important events.
	4.3 - Develop succession plans for key roles.	EMT		25%	Recent vacancies and appointments have attracted a younger demographic
	4.4 - Develop a contemporary suite of human resource policies and procedures.	EMT & Payroll		50%	The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to adoption. - Annual Leave & Long Service Leave Management - Disciplinary Policy - Discrimination, Harassment and Bullying Policy - Employee Recruitment and Selection - Grievance Policy - Performance and Development Review Policy and Procedure - Performance Improvement Policy - Social Media - Employees HR forms have undergone a brand refresh aligning with WALGA templates to ensure consistency and relevancy. Being considered as part of Council's policy review project. Policy manual split up to separate "Council" and "Organisational/Staff" policies. Once the Council Policy Review is complete, staff will undertake a review of the Organisation/Staff Policy Manual and use OAG Reports/Recommendations and WALGA Policy templates to ensure current policies are contemporary and compliant.

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KEY

Completed
Almost Complete
Commenced
Yet to Commence

6.2.6 - Payments To Councillors Policy No: C3

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	17/04/2023	Elected Member Entitlements Policy updated and endorsed by Policy Committee 17/04/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Payments To Councillors Policy No: C3	Policy to outline the support that will be provided to council members through the provision of equipment, payment of allowances, reimbursement of expenses incurred.	6.2.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The policy sets out an allowance in lieu of reimbursement for information technology expenses. The amount set by the policy does not align with the amount set at the most recent review by Council, and does not align with the allowances paid to elected members for ICT expenses.	Invalid or Ineffective Policy, Compliance Breach	Review and update the policy, ensuring alignment is maintained with the provisions of the most recent determination published by the SAT. Consider limiting the level of detail within the policy to support the review of allowances, fees and payments to elected members as resolved by Council annually.

6.2.10 - Purchasing Policy No: F16

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	<p>Outdated policy supplied during review process.</p> <p>The updated Purchasing Policy which was adopted 16/09/22 included contract variations as per point two in the "Mitigation and Management Strategy."</p> <p>An updated Purchasing Policy Draft was endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623 and practices updated.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Purchasing Policy No: F16	<p>Policy providing a best practice approach and procedures for purchasing. Ensure consistency for all purchasing activities that integrates with all operational areas.</p> <p>Requires compliance with the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996.</p>	6.2.10

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>Authorisation for a sole source of supply arrangement considered under the policy is not defined.</p> <p>The policy provides some direction regarding contract variations and extensions, however provides limited guidance where associated price changes change the purchase value threshold. The policy should ensure appropriate controls exist to minimise opportunities to circumvent purchasing threshold requirements through application of variations and extensions.</p> <p>Purchasing requirements for procurement of goods or services in accordance with the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2), are not consistent within the policy. The CEO is required to ensure controls exist for all purchases including those made using these exemptions. It is noted the practice of testing the market through sourcing multiple quotations when using the exemptions is often occurring, and the policy should be updated to reflect the expectation and requirement, regardless of whether the quotations are being sought from pre-qualified suppliers, WALGA Preferred Supply Contracts or other suppliers.</p> <p>The policy makes reference to pre-qualified suppliers and instances where pre-qualified suppliers are to be given priority for purchasing activities. This</p>	<p>Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy</p>	<p>Amend the policy to provide the following:</p> <ul style="list-style-type: none"> Amend policy to require CEO approval under sole source of supply arrangements, and to reference the risks and control environment where considering these arrangements. Consideration to purchasing requirements for the issuing of contract variations and extensions should be included to circumstances where the contract value increase over a policy threshold level, due to the variation or extension. Amend purchasing requirements for procurement of goods or services to be consistent regardless of where the quotations are being sought from, including those made under the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2). If a separate prequalified supplier policy is not intended to be developed and adopted, references to pre-qualified suppliers should be removed from the policy to avoid confusion and non compliance in executing policy requirements. Publish the current, up to date purchasing policy on the official local government website as required by legislation.

may cause confusion for users of the policy. The Shire do not have a policy relating to pre-qualified suppliers, and entering into such an arrangement may not comply with legislation.
The current policy is not published on the official local government website as required by legislation.



6.2.14 - Appointment of Acting Chief Executive Officer Policy E5.8

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	18/10/2023	New draft policy to incorporate recommendations. To be endorsed by policy review committee before going to Council for adoption. An updated Purchasing Policy Draft was endorsed by Policy Committee 18/10/23. Tabled at Council on 18/10/23. Policy adopted as per RES 171023.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Appointment of Acting Chief Executive Officer Policy E5.8	Policy to provide for the appointment of a suitably qualified Acting CEO during limited absences of the Chief Executive Officer, in accordance with the provisions of the <i>Local Government Act 1995</i> .	6.2.14

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The current policy provides for the appointment of an Acting CEO for period not exceeding six weeks. It does not address the following matters as required by legislation: <ul style="list-style-type: none"> • Scope to determine 'suitably qualified' persons to act as CEO; • Requirements in the event appointment of an Acting CEO will be required to exceed a term of four weeks; and • The amount of remuneration to be paid to an Acting CEO is not detailed within this policy. This presents a risk of legislative non-compliance due to a payment to an acting CEO not being in line with the salary bands set by the Salaries and Allowances Tribunal (SAT). 	Invalid or Ineffective Policy, Compliance Breach	Review and update the policy to sufficiently address compliance with section 5.39C of <i>the Local Government Act 1995</i> and publish on the Shire's website.

6.2.19 - Ongoing Elected Member Professional Development Policy

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Continuing Professional Development Policy was endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Ongoing Elected Member Professional Development Policy	A policy to ensure equitable access to ongoing professional development and training opportunities to enable elected members to fulfil their function and perform the duties required of them under the Local Government Act 1995.	6.2.19

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
At the time of our review, no policy on Ongoing Elected Member Professional Development had been adopted by Council.	Invalid or Ineffective Policy, Compliance Breach	Develop and adopt a policy for Ongoing Elected Member Professional Development to comply with section 5.128 of the Local Government Act 1995. Publish the policy on the Shire's website as required.

7.1.1 - Code of Conduct for Employees, Volunteers and Contractors

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	<p>17/03/2021 - Elected Member Code of Conduct</p> <p>30/03/2023 - Employee Code of Conduct</p> <p>18/07/2023 - Email confirming adoption of Employee Code of Conduct. Uploaded to website.</p>	<ul style="list-style-type: none"> The current version of the code of conduct for council members, committee members and candidates (as adopted by Council on 17 March 2021 as per Resolution No. 160321) was published to the Shire's website on 30 March 2023 and may be accessed on the Shire's website at https://www.koorda.wa.gov.au/council/council-policies-and-procedures/code-of-conduct.aspx The preparation and implementation of an interim code of conduct to be observed by employees of the local government was completed on 30 March 2023 as evidenced by the attached copy of an email sent to all Shire employees. In addition, a copy of the Interim Shire of Koorda Code of Conduct for Employees was published on 30 March 2023 accessible at https://www.koorda.wa.gov.au/documents/20230/shire-of-koorda-interim-code-of-conduct-employees <p>The adoption of an interim Shire of Koorda Code of Conduct for Employees (the Code) was in the interests of fairness, transparency and particularly clauses 1.4 (Our Values) and 1.5 (Our Commitment to Each Other and Our Community) of the Code, on a 3-month basis (i.e., to 30 June 2023) to allow for employee consultation, comment, any amendment and leading to adoption (and subsequent website publication) of a final version from 1 July 2023.</p> <p>Email sent to all employees with adopted "Code of Conduct - Employees" on 18/07/2023 with draft operational policy "E - Employee Secondary Employment"</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	Code of Conduct for Employees, Volunteers and Contractors	To provide guidance to employees, of enforceable rules and requirements as prescribed in relevant legislation.	7.1.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Regulations gazetted on the 3 February 2021 introduced minimum requirements for an Employee Code of Conduct and introduced a model Code of Conduct for Council Members. At the time of our review, the Code of Conduct for Employees had not been developed as required (by 3 May 2021), with the existing Code of Conduct still being utilised for employees.	Failure to identify risks or adequately treat identified risks. Compliance breach	Develop a new Code of Conduct for employees and contractors as required by legislation and undertake a re-induction with all employees. Ensure the updated Code of Conduct is published on the official local government website as required by section 5.51A of the Local Government Act 1995.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To work with ICT Providers in drafting and implementing an ICT Strategic Plan.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	ICT Strategic Plan	Plan to guide the future development and delivery of ICT services and address the handling of ICT disaster recovery.	7.1.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
An ICT Plan highlighting and addressing ICT risks and how they are to be addressed was not available for inspection. Presently a single consultant is engaged to provide IT support services and advice regarding security, etc. A high level of risk exists by engaging a single entity to provide all IT services.	Lack of strategic direction for implementation of internal controls.	Develop an ICT Strategic Plan, identifying and documenting key ICT risks, along with the treatments to reduce the risk to an acceptable level. Utilise the strategy to assist in considering the risks of utilising one single IT provider, and to assist in developing a scope to articulate service level agreements for a range of IT services to be potentially issued to different providers. Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.

7.2.1 - Risk Management Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	Policy - 28/06/23 LGIS workshop - 21/09/23 Strategy	New Risk Management Policy to be adopted by Council 28/06/23. Risk Management Framework/Strategy tabled at the Audit & Risk Committee Meeting held 18/12/2023 and adopted by Council on 18/12/2023 as per Resolution 161223.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Risk Management Procedures	Procedures and practices to set out a uniform approach to the identification, assessment, management, reporting and monitoring of risks.	7.2.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Risk management activities currently undertaken are largely undocumented with existing procedures based on a superseded risk management standard. These activities are sometimes performed independently within individual departments which may not align with desired risk management practices	Failure to identify risks or adequately treat risks	Risk management procedures be updated, and a process developed in accordance with any update to the risk management policy to ensure procedures align to the policy. Communicate throughout the organisation any updates to risk management procedures and processes to assist with routine and consistent applications in accordance with adopted policy. A key function of the Audit and Risk Committee should be to review updates to risk reports, as well as to monitor and evaluate risks, particularly where changes occur. Risk reports and updates should be routinely reported and reviewed by the Audit and Risk Committee.

7.2.12 - Electronic Banking Transactions

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	15/06/2023	Further procedures have been created to ensure compliance with the 15-minute window between audit trail production and ABA upload to the bank. Additional receipt printed from banking transaction to show time stamps to marry up with the audit trail creation.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Electronic Banking Transactions	Process to reduce opportunity for fraudulent activity with electronic banking.	7.2.12

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted access to the ABA file from the time of generation to the time of upload to the bank is not adequately restricted, with a limited verification process undertaken to ensure the ABA file is unmodified when uploaded to the bank. This presents a risk where fraudulent manipulation of the ABA file may occur.	Breakdown of internal controls, financial and fraud risk	Improve controls to minimise the risk of electronic banking details being fraudulently manipulated through secure storage of ABA banking files. Controls should exist to restrict access to these files, and to detect and prevent any unauthorised changes being made.

7.2.13 - Changes to Banking Details

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Finance Officers	Yes	Yes	01/05/2023	<p>Creditor Update and Application Form has been amended to include a call back to confirm bank details for new suppliers, and for any updates, a call back using phone details on record.</p> <p>Audit Trails are produced with each creditor pay run to confirm details of any changes and is reviewed by two officers.</p> <p>The DCEO produces an audit trail on a monthly basis as per end of month processes and verifies changes and details.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Changes to Banking Details	Controls to validate banking change requests.	7.2.13

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We identified weaknesses in the formal procedure to change employee and supplier banking details due to some limitations to segregation of duties.	<p>Breakdown of internal controls</p> <p>Controls reliant on the capability and honesty of staff, financial and fraud risk</p>	<p>Formal procedures relating to changes to banking details for employees and creditors should be updated to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system. Review and update procedures to ensure the following matters are appropriately considered, documented and controls are adequate to:</p> <ul style="list-style-type: none"> • Validate the change request and its origin; • Authority exists for the change request; and • Validate and control the changes once completed.

7.2.18 - Security Controls for Cash Handling

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				<p>Cash handling procedures to be written.</p> <p>As per the planned Risk Workshop with LGIS, cash handling will be identified in the register for solutions to reduce/mitigate any likely risks.</p> <p>A draft Risk Management Strategy will be recommended for adoption to determine the likelihood, consequences and risk of various Council activities to assist staff in determine the correct level or risk management per activity.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Security Controls for Cash Handling	Procedures and systems for the handling of cash at Shire facilities.	7.2.18

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Security controls for cash held at various facilities are considered inadequate. Controls are not consistently documented to ensure appropriate review and authorisation processes occur in relation to the management and handling of cash by staff and contractors.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial and fraud risk	Ensure access to any cash held is restricted only to authorised personnel through secure storage. Implement appropriate documented procedures and controls for cash maintained by staff and / or third parties (such as contractors). Processes should also include reference to insured amounts relating to cash, to ensure adequate insurance levels are maintained relating to cash.

7.2.24 - Record Keeping Practices

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Records				The Shire's Record Keeping Plan was updated and approved (by State Records) in June 2020/ This RKP is to be reviewed every five years, or earlier if considered necessary. As part of the Council policy review and update, the current Record Keeping Policy and associated procedures will be reviewed.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Record Keeping Practices	To demonstrate compliance of record keeping systems and practices with legislative requirements.	7.2.24

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>Staff representations indicate electronic records are stored in various locations such as shared drives, rather than the Shire's electronic document and records management system (EDRMS). Where compliance with required record keeping controls is low, information may become compromised where deletions, loss and compromised security or confidentiality of records may occur.</p> <p>Based on our enquiries with staff, no regular refresher training for the use of the records system is currently in place to support and direct staff to the appropriate procedures to save records in accordance with the Shire's record keeping plans and policies. This may increase risks associated with compliance with required record keeping controls. Where compliance with required controls is low, information may become compromised in that deletions, loss and compromised security or confidentiality of records may occur.</p> <p>Control procedures within the EDRMS relating to record preservation and disposal of records are considered inadequate. Current controls are heavily reliant on staff awareness of errors within the EDRMS generated disposal dates, and application of manual system override and review to manage compliance.</p>	<p>Breakdown of internal controls, Failure to identify risks or adequately treat identified risks, compliance breach</p>	<p>Review, update and communicate procedures for the record keeping practices and enforce individual accountability for compliance with established procedures.</p> <p>Where compromised controls relate to software errors, enforcement of contract obligations and service delivery should be undertaken as a minimum. If the Shire's EDRMS is not correctly generating record disposals, urgent consideration should be given to alternative programs or controls to provide an appropriate level of review to detect errors and ensure compliance with disposal of vital records.</p>

7.3.1 - Employee Identity and Credentials

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Payroll	Yes	Yes	01/07/2023	<p>WALGA & OAG templates used to create Shire of Koorda new employee forms.</p> <p>OAG & WALGA Guidelines downloaded.</p> <p>DCEO & Payroll Officer working to create new induction forms and checklists to ensure verification undertaken with new employees.</p> <p>Areas identified as part of Workforce Plan 2022-2025 (1.3, 4.2 & 4.4)</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.3	Employee Identity and Credentials	Systems and controls for screening of new employees and monitoring existing employees for changes in their circumstances which may impact their employment.	7.3.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Practices and procedures for verifying employee identity, right to work in Australia, verification of employment history and qualifications are not consistently applied or documented.	Breakdown of internal controls Controls reliant on the capability and honesty of staff	Develop, implement and maintain appropriate policies and procedures to reduce the risk of unqualified or unsuitable staff being employed by the Shire, in line with the Western Australian Auditor General's Report in June 2019 relating to Verifying Employee Identity and Credentials.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To explore contract registers and look at creating a register to track current contracts.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	8.2	Contracts Register	Provide a record of contracts entered into by the Shire.	8.2.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A contracts register was not available for our inspection detailing the status of contracts held by the Shire.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff.	Maintain a register to record details of all contracts (current and expired) and their status in a form to assist with ensuring contracts are monitored and actioned as required and reflecting the value of the contracts.

8.2.4 - Financial Interest Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/ DCEO/ Governance	Yes	Yes	01/06/203	<p>Noted. Section highlighted to ensure it is not missed on form in the future. WALGA procedure template downloaded and will be followed for annual returns, and any primary returns required following the upcoming Council Election and delegation changes.</p> <p>All details entered properly and checked prior to acknowledgement for returns received for the period ending 30 June 2023.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	8.2	Financial Interest Register	Records details required under the Act relating to financial circumstances of relevant persons.	8.2.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted primary returns were completed for three relevant persons where the returns did not record start dates. We were unable to verify the returns have been completed within three months of the documented start date.	Breakdown of internal controls, Compliance breach	Establish procedures to ensure all returns are properly completed at the time of providing acknowledgement of receipt of the returns.

8.2.5 - Delegation Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	17/05/2023	Delegations register was adopted by Council on 17/05/2023 as per Resolution 090523. Letters issued to staff regarding delegations. Delegation Register report included in Councillor Information Report presented to Council following Council Meetings.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	8.2	Delegation Register	Statutory register of delegations of authority.	8.2.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>The review/amendment history recorded within the delegations register has not been updated to note most recent reviews.</p> <p>Our testing identified a number of issues with several delegations. We noted common occurrences where:</p> <ul style="list-style-type: none"> • The delegation is suitable for 'acting through'; • The delegation replicates existing policies (and detail within each may cause conflict between the delegation and the policy); • The delegation is not a decision or power of Council; and • The delegation contains information not aligned with relevant current legislation. <p>Several CEO sub delegations are included to an officer. The individual currently performing the duties noted within the delegation is contracted, and is not an employee of the Shire, therefore cannot be delegated authority the Local Government Act 1995.</p> <p>The formatting and presentation of delegations is inconsistent and presented in alternative formats for some delegations. Maintaining a consistent format across all delegations allows for better controls for their review and maintenance.</p>	<p>Breakdown of internal controls, Failure to identify risks or adequately treat identified risks. Invalid Delegation</p>	<p>Following review of Delegations by Council, update the latest 'history' date on each delegation to provide an accurate record of when the delegation was reviewed, amended and adopted.</p> <p>Review and update the delegations register to ensure delegations are appropriate and consistent with relevant legislation. Amend and update to ensure delegation and policy limitations are aligned. Systems and procedures should be in place to ensure consistent alignment to policies and other external references is achieved during reviews.</p> <p>Review the register of delegations to ensure all delegations made to the CEO and employees are correctly recorded as required by section 5.46(1) of the Local Government Act 1995.</p> <p>Review and amend delegations to maintain a consistent format and structure across all delegations.</p>

6.2.1 - Policy Change and Review Policy No: A15

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Policy Change and Review Policy endorsed by Policy Committee 12/06/2023. To be tabled at Council on 28/06/2023. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Policy Change and Review Policy No: A15	Routine review of Policies to help ensure they remain current.	6.2.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Policies are required to be reviewed biennially by Council, following each ordinary local government election, to help ensure they remain current. The policy manual has not undergone a review as required.	Invalid or Ineffective Policy, Compliance Breach	Following review of policies by Council, continue to maintain document control history on the policy to provide evidence and an accurate record of when the policy was reviewed, amended and adopted. Review systems and processes to ensure policy reviews occur as set out by the policy, and to maintain compliance with legislation for specific policies as required.

6.2.2 - CEO Performance Review Policy No: A21

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	17/04/2023	CEO Performance Review Policy endorsed by Policy Committee 17/04/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	CEO Performance Review Policy No: A21	Framework to provide effective communication between an employee and employer to measure performance, identify training needs and improve effectiveness and efficiency in the workplace.	6.2.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Linkages between the policy and adopted model standards relating to CEO performance reviews are not clear. It is noted the model standards were adopted in March 2021, however the policy has not been updated to align with the adopted model standards.	Invalid or Ineffective Policy, Compliance Breach	Review the policy to ensure alignment with adopted model standards. Alternatively, consider rescinding the policy if adopted model standards provide the required guidance.

6.2.3 - Public Question Time Policy No: A22

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	Yes	Yes	18/10/2023	Public Question time included in "Council Meeting System" Policy endorsed by Policy Committee and Council on 18/10/2023. RES 171023.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Public Question Time Policy No: A22	To provide a process which will address questions by the public in a timely manner.	6.2.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The process for public question time within the current policy (adopted 19 July 2000) does not align with all requirements of the Shire's Standing Orders Local Law 2017.	Invalid or Ineffective Policy, Compliance Breach	Update the policy to align with the Shire's Standing Orders Local Law 2017.

6.2.4 - IT Equipment Including Tablets, Smart Phones and Computers Policy No: A44

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	Yes	Yes	28/06/2023	<p>Section 3.3 of Policy "Elected Member Entitlements" covers IT Equipment for Elected Members. In regard to ICT, other FMR Actions are more specific to; Strategy, Disaster Recovery, Security and Risk.</p> <p>As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress.</p> <p>As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	IT Equipment Including Tablets, Smart Phones and Computers Policy No: A44	Policy to guide the future delivery of ICT services and equipment needs.	6.2.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Policy content may be outdated and therefore not sufficient to address current ICT risks.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update policy content to align to risks, and future needs of the Shire's ICT environment. Development of an ICT Strategic Plan may assist to identify relevant policy inclusions.

6.2.5 - Email Use Policy No: A45

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	17/04/2023	Internet, Email Usage and Access to IT System Policy endorsed by Policy Committee 17/04/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Email Use Policy No: A45	To ensure that the Shire's investment in computer hardware, software and services is used in the most productive manner to the greatest possible benefit of the Shire.	6.2.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Content of policy does not adequately consider current ICT risks and does not adequately provide for acknowledgement or acceptance of conditions of usage.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update the policy to a more general ICT usage policy and ensure all users agree to the usage terms and conditions. Systems and controls may be required to monitor policy acknowledgement / acceptance, and to integrate the policy into general operating procedures and record keeping requirements.

6.2.7 - Investments Policy No: F1

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO/ Governance Committee	Yes	Yes	17/04/2024	Investment Policy adopted as per RES 060424.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Investments Policy No: F1	To adopt a prudent approach to investments, in full compliance with all statutory requirements.	6.2.7

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The policy contains a reference to fair value accounting and asset valuations, and it is unclear what alignment the statement has to investments.	Invalid or Ineffective Policy, Compliance Breach	Review and update the policy to provide for investments to align with regulatory requirements, and to include appropriate considerations to monitor and support control procedures required by Regulation 19 of the Local Government (Financial Management) Regulations 1996.

6.2.8 - Asset Valuations in Accounts Policy No: No: F11

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	28/06/2023	To propose rescind at Council on 28/06/2023 Policy rescinded as per RES 140623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Asset Valuations in Accounts Policy No: No: F11	To ensure compliance with Fair Value Regulations while keeping costs at a minimum.	6.2.8

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Formalisation of policies relating to asset accounting may result in a conflict with the Australian Accounting Standards. To avoid conflict with the standards and legislation, the policy should not include legislative and standards requirements and should enhance these requirements or provide a policy decision where an accounting standard allows a policy choice.	Invalid or Ineffective Policy, Compliance Breach	Consider rescinding the policy and adopt accounting policies annually within the annual statutory budget.

6.2.9 - Review of Financial Management Systems Policy No: F15

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	28/06/2023	To propose rescind at Council on 28/06/2023 Policy rescinded as per RES 140623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Review of Financial Management Systems Policy No: F15	To keep abreast of technological change.	6.2.9

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The policy statement provides for the CEO to negotiate with Council's auditors to review financial management systems every four years. The review frequency required by legislation is every three years. To avoid conflict with legislation the policy should not restate legislative requirements, but rather should enhance these requirements.	Invalid or Ineffective Policy, Compliance Breach	Rescind the policy.

6.2.11 - Corporate Credit Card Use Policy No: F18

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Corporate Purchasing Card Policy endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Corporate Credit Card Use Policy No: F18	Policy to regulate the use of corporate credit cards issued to employees.	6.2.11

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>The limit stated within the policy relating to the CEO's credit card does not align with the card limit noted during our testing.</p> <p>Where appropriate invoices / receipts to support card transactions are not available, the policy sets out how income tax credits are to be managed relating to credit card transactions. The policy does not however set out how those purchases are to be substantiated, reported, reviewed and authorised where a valid tax invoice is not available.</p> <p>The policy contains a specific reference to a set monthly bank / credit card charge. Detailed reference of this nature within the policy may result in the policy becoming outdated and non-compliant as changes to bank fees occur.</p>	<p>Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy</p>	<p>Amend the policy to ensure alignment with current practices. When reviewing the policy, consider the required level of detail to be specified within the policy to address relevant identified risks.</p> <p>Update the policy to include guidance to support purchases where a valid tax invoice is not available. This should include appropriate consideration to identify the purchase and provide for robust control and review processes prior to payments being deducted through automated bank payments.</p> <p>Review the policy to remove detailed references where appropriate, to minimise the risk of policy non-compliance and outdated references.</p>

6.2.12 - Risk Management Policy No: R4

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Risk Management Policy endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Risk Management Policy No: R4	Policy to set out the Shire's approach to articulate its commitment to Risk Management.	6.2.12

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The current policy is based on a superseded risk management standard AS/NZ ISO 31000:2009.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Develop and adopt a risk management policy to align to Risk Management Standard ISO 31000:2018.

6.2.13 - Policy Publication

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	28/06/2023	<p>Have provided access to up to date policies of Council. Indexing of policies improved and published on the website.</p> <p>A new page on the Shire Website has been created for updated policies. Once the policies are updated and adopted, they will be uploaded to the website as per the below link. https://www.koorda.wa.gov.au/council/council-policies-and-procedures/policies.aspx</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Policy Publication	To provide access to current and consolidated policies of Council.	6.2.13

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>Some adopted policies are maintained individually in a folder on a shared server drive, rather than in consolidated policy manual document. We also noted not all policies of Council are published on the official local government website as required by legislation.</p> <p>The formatting and presentation of policies is inconsistent and presented in alternative formats within different policies. Maintaining a consistent format across all policies allows for better controls for their review and maintenance.</p>	Invalid or Ineffective Policy, Compliance Breach	<p>To provide access to up to date policies of Council, improve the indexing of policies for better identification and access. Publish policies on the Shire's official website as required by regulation 29C (2)(c) of the Local Government (Administration) Regulations 1996.</p> <p>Review and amend policies to maintain a consistent format and structure across all policies.</p>

6.2.15a - General Policy Actions

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	No	Yes		As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	General Policy Actions	To set out parameters for the implementation of policies.	6.2.15a

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>We noted the content of several council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes:</p> <ul style="list-style-type: none"> • A1 Administrative Structure; • A2 Record Keeping; • A12 Sexual Harassment; • A32 Approval to the Use of Sale of Liquor; • A34 Car Rallies; • A36 Dog Control – Authorisations Under the Dog Act 1976; • A43 Plant, Equipment and Vehicle Purchases; • A44 IT Equipment Including tablets, smart phones and computers; • A45 Email use; • A46 Internet and WIFI/LAN use; • A48 Social Media Policy; • B2 Bush Fire Prosecutions; • B3 Bush Fire Courses; • B4 Bush Fire Permits; • B5 Fire Control Officers; • B6 Harvesting Ban Officers; • B7 Harvesting Ban Procedure; • B9 Extension of Burning Periods; • B10 Banning of Cooking and Campfires within the Shire of Koorda; • B11 Bush Fire – Burning to Protect Dwellings; • B12 Bush Fire Fighting Equipment – Financial Assistance; 	<p>Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy</p>	<p>Review and update these policies to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.</p>

6.2.15b - General Policy Actions

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	No	Yes	01/03/2024	<p>The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to adoption. The EMT are meeting 19/03/2024 to consider the draft policies before moving to the next step of consultation with the Staff prior to adoption.</p> <ul style="list-style-type: none"> - Annual Leave & Long Service Leave Management - Disciplinary Policy - Discrimination, Harassment and Bullying Policy - Employee Recruitment and Selection - Grievance Policy - Performance and Development Review Policy and Procedure - Performance Improvement Policy - Social Media - Employees <p>As per Resolution 150623 all policies relating to Staff/Operations were transferred out of the Council Policy Manual and into an "Operation Policy Manual" for review and updating by the EMT.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	General Policy Actions	To set out parameters for the implementation of policies.	6.2.15b

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>We noted the content of several council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes:</p> <ul style="list-style-type: none"> • B13 Bush Fire – Roadside Burning; • B14 Control of Fires – Forward Control Points; • B15 Bush Fire Radio and Call Out Networks; • C15 Annual Christmas Employee Functions; • E1 Police Clearance Checks; • E2 Medical Clearance Checks; • E3 Employee Incentives; • E4 Employee Use of Council Property; • E4a Employee Use of Council Property - DCEO/MoFA Administration Vehicle; • E5 Leave – Outside Workforce; • E6 Gratuitous Payments to Employees; 	<p>Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy</p>	<p>Review and update these policies to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.</p>

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| <ul style="list-style-type: none">• E7 Employee Annual Christmas Bonus;• E8 Employee Terms and conditions;• F2 Payments of Accounts;• F12 Provision for Long Service Leave and Sick Leave;• F14 Rates – Procedure of Collection;• P3 Conditions of Hire to be acknowledged;• P5 Swimming Pool Opening Times;• P10 Playground Equipment;• R1 Occupational Safety, Health and Welfare; | | |
|--|--|--|

6.2.15c - General Policy Actions

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	No	Yes		As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	General Policy Actions	To set out parameters for the implementation of policies.	6.2.15c

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>We noted the content of several council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes:</p> <ul style="list-style-type: none"> • R3 Injury Management and Rehabilitation; • R5 Consultation and Communication; • R7 Contractor Management; • R8 Volunteer Management; • S1 Safety and Health; • S2 Personal Conduct; • S3 Personal Protective Equipment; • S4 Road Works; • S5 Plant and Equipment Responsibilities; • S6 Use of Equipment; • S7 Tree Pruning; • S8 Drugs and Alcohol; • W7 Private Works; and • W8 Private Works – Service/Sporting Clubs. 	<p>Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy</p>	<p>Review and update these policies to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.</p>

6.2.16a - Policy Reference to Legislation and External Information

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	No	Yes		As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Policy Reference to Legislation and External Information	To support the link between Council policy, legislation and other information sources.	6.2.16a

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>We noted several policies contain specific detail relating to legislation and other external references, including:</p> <ul style="list-style-type: none"> • A2 Record Keeping; • A13 Media Statements/Interviews; • A14 Instruments of Delegation; • A15 Policy Change and Review; • A21 CEO Performance Review; • A24 Electors Meeting Date; • A35 Permit Vehicle Approvals; • A39 CEO to Enforce Act; • A40 Exercise Powers Under Part 3; • A47 Meeting attendance – CEO Matters; • B8 Burning Periods; • B9 Extension of Burning Periods; • B15 Bush Fire Radio and Call Out Networks; • C1 Councillor Information Requirements; • E8 Employee Terms and conditions; • F2 Payments of Accounts; • F3 Amending the Rate Record; • F9 Community Recreation Facilities Funding; • F15 Review of Financial Management Systems; • F16 Purchasing Policy; <p>This practice may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references. We noted a number of policy references are currently outdated in their current policy format.</p>	Invalid or Ineffective Policy, Compliance Breach	Update policies to remove specific and / or detailed references to legislation and other external references to assist with appropriate alignment and consistency in Council policies is maintained.

6.2.17 - Legislative Compliance Policy

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Legislative Compliance Policy endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Legislative Compliance Policy	A policy to evidence Council's commitment to balancing the cost of legislative compliance with the extent of compliance requirements, and its importance to the organisation.	6.2.17

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Currently, no policy on internal legislative compliance has been adopted by Council.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Development and adoption of a legislative compliance policy may help formalise Council's commitment and approach to legislative compliance.

6.2.18 - Internal Control Policy

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Governance Committee	Yes	Yes	17/04/2024	Internal Control Policy adopted as per RES: 060424

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Internal Control Policy	A policy to evidence Council's commitment to balancing the cost of internal controls with the extent of the control environment and their importance to the organisation.	6.2.18

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Currently, no policy on internal controls has been adopted by Council.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	We suggest an internal control policy be formulated and adopted to formalise Council's commitment and approach to internal controls, based on a risk management process.

7.1.2 - Business Continuity Disaster Recovery Plan

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	08/01/2024	Draft Business Continuity and Disaster Recovery Plan is tabled for consideration at the March 2024 Audit & Risk Committee meeting for referral to Council as per Item 9.5 in the March 2024 Ordinary Council Meeting agenda.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	Business Continuity Disaster Recovery Plan	Plan to facilitate organised decision-making in the event of a major incident impacting the Shire's ability to continue normal operations.	7.1.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A Business Continuity Plan was not available for our review. A Disaster Recovery Plan has been developed, primarily focussed on ICT systems. Although ICT systems are an important element to business recovery in the event of a major business disruption, it is only one element to be considered within business continuity planning.	Failure to adequately manage a business disruption event Failure to identify risks or adequately treat risks	Develop a Business Continuity Plan to include business continuity considerations other than ICT systems. The plan should facilitate organised decision making in the event of any major disruption impacting the Shire's ability to continue normal operations, with testing involving relevant and key personnel to ensure validity of the identified risks and treatments within the plan.

7.1.3 - ICT Disaster Recovery Plan

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT/IT Consultants				IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	ICT Disaster Recovery Plan	Plan to address the handling of ICT disaster recovery.	7.1.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
An ICT Disaster Recovery Plan has been prepared and was last reviewed in August 2020. At the time of this review, the plan had not yet been tested. The risk assessment within the plan identifies several risks. It is not evident from the plan what risk management framework was utilised for the assessment of the risks. Risk treatment plans to reduce risk levels are considered in the plan, however there is no evidence to indicate that these actions have been undertaken or progressed further.	Failure to adequately manage a business disruption event Failure to identify risks or adequately treat risks	Review and update content of the Disaster Recovery Plan to ensure relevancy and currency to the Shire. Maintain, review and test the plan to ensure validity. The plan should also align with the Shire's adopted risk management policy.

7.2.2 - Operational Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	01/07/2023	Fairly comprehensive procedures and checklists already exist for tasks and practices. To review following policy review process to ensure compliance with policies and delegations. Operation procedures reviewed regularly/when tasks are being complete. To ensure role continuity, new operational procedures are written to ensure all staff are able to process enquiries/applications etc when key staff are away.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Operational Procedures	To provide direction to staff in the delivery of day-to-day operational tasks, as well as guidance for expected processes, systems, and controls to be maintained.	7.2.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Procedures are not formalised for some key operational functions throughout the Shire. Workflow process diagrams and checklists may assist to create a visual representation of a process, clearly identifying key points of control and responsibility to be evidenced and independently reviewed. Where appropriate, these may be complemented by clearly articulated descriptive documented procedures.	Lack of strategic direction for implementation of internal controls	Undertake a review of existing operational procedures, and where required develop and implement additional procedures, to provide operational guidance aligned with adopted Council policies and legislation. Procedures should provide for activities not necessarily covered by legislation to communicate expected standards to staff from management. Development of documented procedures and checklists, and / or workflow process diagrams may assist in clearly identifying controls and processes to be followed.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To investigate suppliers who can undertake a comprehensive and independent IT Security review.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	ICT Security	Procedures and practices to ensure the security of IT information, systems and data.	7.2.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted limited controls in relation to the access to IT systems, including physical access to hardware. Some levels of permissions have been established to control network access to software and data, however this is largely undocumented.	Failure to identify risks or adequately treat identified risks. Controls reliant on the capability and honesty of staff	Undertake a comprehensive independent IT security review, document current policies and practices, and implement findings of the review. This review should be undertaken by those with the appropriate expertise, skills, qualifications and credentials. Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.

7.2.4 - ICT Risk Evaluation

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	21/09/2023	IT Risks identified and included in the Risk Register Workshop facilitated by LGIS on 21/09/2023. To work on any policies/procedures following on from identified risks and identified areas of improvement.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	ICT Risk Evaluation	The evaluation of risk in the overall security policy, general ICT and applications.	7.2.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
No formal evaluation process of the risks associated with the overall security procedures, general ICT and application controls is in place. We also noted formal risk treatment plans do not appear to be in place in relation to risks associated with changes to the IT systems.	Failure to identify risks or adequately treat identified risks. Controls reliant on the capability and honesty of staff	Develop evaluation systems and registers to evaluate, monitor and resolve risks related to the Shire's ICT environment. Controls should appropriately manage changes to the ICT system to ensure continuous and uninterrupted functionality of the ICT environment.

7.2.5 - Access to Shire Facilities

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
WS/CEO	Yes	Yes	13/11/2023	Depot Auto Gates installed inline with 2023/24 Budget. Self-closing to ensure restricted access to Shire personnel.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Access to Shire Facilities	Ensure access to Shire is restricted to only personnel who are authorised.	7.2.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted limited physical access security measures to some Shire facilities. The risk associated with this is not documented, measured or recorded appropriately to verify whether treatment plans have reduced the perceived level of risk to the Shire.	Failure to identify risks or adequately treat risks	Ensure adequate physical access security measures to prevent unauthorised individuals from accessing facilities are appropriately documented. Risks and their treatment plans should be recorded in a risk register to communicate the risk, aligned to the Shire's adopted risk management policy and framework.

7.2.6 - Segregation of Duties and Internal Controls

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/CEO	Yes	Yes	01/07/2023	As per recommendation to endorse an Internal Control Policy, and the Fraud and Corruption Policy being tabled at Council on 28/06/2023, EMT will continue work on ensuring policies and procedures are relevant and up to date to mitigate the risks with regard to segregation of duties. Internal processes have changed to segregation of duties to practices. To continue to monitor to ensure segregation/reviews are taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Segregation of Duties and Internal Controls	Controls to minimise opportunities for collusion or fraud to occur, reduce the risk of errors and improve oversight and compliance with adopted policies and procedures.	7.2.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We note segregation of duties occurs for a number of key roles, however we observed through our testing instances where resource constraints prevented these controls being consistently applied. Where a single individual is responsible for or involved in multiple stages of various processes, there is an increased risk and opportunity for error or misconduct.	Breakdown of internal controls, financial and fraud risk. Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Interventions should be available at various stages for a number of operational functions, including routine independent reviews of controls to ensure they are being observed and maintained as required. Where resourcing constraints exist, other considerations should be applied such as training and engaging officers within the organisation who may not normally be involved in these processes, to assist with checks and controls, or engaging independent parties to provide sufficient levels of oversight. These controls should also be reflected in adopted policies and approved procedures.

7.2.7 - End of Month Processes

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	No	Yes		End of month processes are being prepared by the DCEO and reviewed by the CEO. To implement a system to show evidence the reviews taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	End of Month Processes	Processes for the completion of tasks and evidencing key points of control.	7.2.7

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
End of month processes appear to exist and from staff representations are routinely performed, however there was no evidence of procedures or review by an authorised officer independent of preparing/collating documentation.	Breakdown of internal controls, Controls reliant on capability of staff.	Review of reports prepared each month is a useful mechanism to detect and rectify errors or anomalies which may exist. It also provides an opportunity to ensure staff are performing and reporting duties as required. Management are strongly encouraged to continue with the development of documented checklists and procedures to demonstrate appropriate controls and reviews are in place.

7.2.8 - Outstanding Purchase Orders

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/Finance	Yes	Yes	01/05/2023	Part of end of month procedure to produce outstanding PO report and review and investigate any anomalies.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Outstanding Purchase Orders	Process to ensure invoices are being processed in a timely manner and in accordance with the purchasing policy.	7.2.8

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We did not observe any formal procedures relating to the routine monitoring of and clearance of outstanding purchase orders. Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities.	Breakdown of internal controls, financial risk	Update procedures to include review of the status of outstanding purchase orders as part of end of month processes. Ensure any controls developed are routinely and consistently applied.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	It is anticipated this item will be resolved as a flow on from the updated Purchasing Policy taken to the Policy Review Committee on 12/06/23 and recommended for Council endorsement on 28/06/2023. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Procurement	Procedures for the procurement of goods or services.	7.2.9

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Our testing identified a contractor providing services to the Shire on an ongoing basis, resulting in non-compliance between procurement thresholds and purchasing requirements in accordance with Council policy. Although a 'unique nature of supply' provision is included within the purchasing policy, the services do not appear to comply with the policy provisions.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial risk	All procurement of goods or services should be undertaken in accordance with legislative requirements and the purchasing policy. A review of the purchasing policy may be required to ensure the policy is practical and addresses identified procurement risks.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				EMT to investigate procurement assessment checklists to formalise the assessment process already taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Procurement Assessment	Procedures to provide probity for the assessment of procurement options received.	7.2.10

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>Documented formal requirements when undertaking assessments of responses to requests for quotations have not been established for high value purchases.</p> <p>Documented procedures are not in place to require declarations of interest and confidentiality to be signed prior to assessments being undertaken for high value purchases.</p>	<p>Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial and fraud risk</p>	<p>To help ensure probity and fairness when assessing high value procurement, at least three persons should assess the procurement responses independently of each other. Documented processes should require a higher level of probity and due diligence for higher value or higher risk purchases.</p> <p>Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence. Procedures for the declaration of interests prior to procurement assessments being undertaken should also be documented for high value purchases and tenders.</p>

7.2.11 - Credit Cards

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	It is anticipated this item will be resolved as a flow on from the updated Purchasing Policy taken to the Policy Review Committee on 12/06/23 and recommended for Council endorsement on 28/06/2023. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Credit Cards	Systems and processes to control use of Corporate Credit Cards held.	7.2.11

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Agreements signed by credit card holders setting out cardholder responsibilities and legal obligations when using Shire credit cards were not available for our inspection or maintained on employee files.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial and fraud risk	Review systems and procedures to ensure all credit card holders have acknowledged and signed documentation setting out cardholder responsibilities and legal obligations when using Shire credit cards. Ensure credit cards are issued only after this has occurred and documentation has been appropriately filed as required.

7.2.14 - General Journals

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	No	Yes		<p>Current practice is that the DCEO raises and approves the journals when required, and the CEO reviews/approves the journals after they have been updated. Recommendation to review prior to updating.</p> <p>DCEO to investigate Altus Financial suite to see if module is available, and seek a quote, to see if the general journal creation and approval can be automated online (similar to Bank Reconciliations) to ensure segregation of duty and evidence of reviews taking place.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	General Journals	Processed general journals are independently reviewed and approved.	7.2.14

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
There are limited documented internal control procedures for general journals. We noted review and evidence of review of journals after posting appears to be consistently maintained. Best practice is to authorise journals prior to posting, however this may be impractical in all situations. No general journal audit trail is currently produced to ensure only authorised journals have been posted.	Breakdown of internal controls, financial and fraud risk	Document internal controls to ensure processes to support approvals/authorisations for journal requests are maintained prior to posting by an appropriate officer. The practice of independent review should be continued to be maintained, and evidence of review consistently applied. A monthly journal audit trail report should be produced and independently reviewed prior to preparation of the monthly statement of financial activity.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Noted. To investigate further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Grants Management	Controls for the effective management of grants, compliance with conditions imposed by funding bodies and compliance with AASB standards.	7.2.15

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>We noted limited procedures exist to support processes and controls in respect to:</p> <ul style="list-style-type: none"> • Application of grants; • Acquittal of grants; • Compliance with grant conditions; and • Grant governance and administration arrangements. <p>Where grants are not effectively managed, there is a risk funds may be returned due to poor performance or missed opportunities in the future. In circumstances where controls are not effective for grant application processes, unbudgeted and unauthorised financial commitments may be undertaken on behalf of the Shire.</p>	Lack of strategic direction for implementation of internal controls	<p>Document and implement procedures to consider the need for grant programs, whether relevant factors and risks are thoroughly analysed and assessed and appropriate options for delivery are considered prior to applying for grants to ensure grant objectives are clearly defined. Systems should include controls for the monitoring of grants with funding conditions, acquittal processes and recording of liabilities in line with the AASB standards. Incomplete consideration of these factors may result in non-compliance with accounting standards and effective delivery of the Shire's grant programs. Maintain a register of grants to evidence the routine review of status, compliance and performance of grants being managed by the Shire.</p>

7.2.16 - Revenue Controls at Shire Facilities

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To be reviewed with regard to risk implications, likelihood and consequences once risk policy, strategy and register finalised.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Revenue Controls at Shire Facilities	Procedures and systems for the collection of revenue and handling of cash at Shire facilities.	7.2.16

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Revenue controls for the collection of fees and charges as well as the provision of services at some Shire facilities are considered inadequate. We noted limited controls to validate and support the accuracy of revenue collected.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	A review of procedures and controls is required to determine practical procedures, documentation and controls for the receipt and reconciliation of revenue across all facilities. Procedures should ensure compliance with associated regulatory requirements under the Local Government Act 1995 and associated regulations.

7.2.17 - Petty Cash

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	Yes	Yes	30/06/2023	The need for petty cash has lessened in past years. Management have looked at the possibility of rescinding the petty cash float which will remove the risk and need for procedures. Final petty cash recoup completed as at 30 June 2023 and Petty Cash Float is no longer.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Petty Cash	Systems and processes to ensure controls are maintained around petty cash.	7.2.17

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We did not observe any formal procedures relating to petty cash systems and controls. Controls are not routinely documented to ensure appropriate review and authorisation processes occur in relation to the storage, management and handling of cash by staff.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	Undertake a review of systems and processes relating to petty cash, to ensure adequate controls exist relating to security of cash held, as well as maintaining and processing of petty cash transactions.

7.2.19 - Rates

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	Yes	Yes	01/08/2023	<p>2023/2024 rating period undertaken with independent review and verification of rating matrices.</p> <p>To test procedure for independent review and verification of rating matrices for accuracy for annual rating processes during 2023/24 rating period.</p> <p>To ensure evidence of review is documented thoroughly.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Rates	Rates are correctly imposed and rate system is properly maintained.	7.2.19

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>Limited reviews are undertaken of routine annual rating functions performed. Although established procedures guide this process, we did not observe evidence of independent review and verification of rating matrices for accuracy for annual rating processes.</p> <p>Evidence of routine reviews of rate exempt properties as defined by section 6.26(2)(g) of the Local Government Act 1995 was not available for our inspection.</p>	<p>Failure to identify risks or adequately treat identified risks.</p> <p>Controls reliant on capability of staff.</p>	<p>Update existing systems and procedures to demonstrate appropriate controls and authorisations exist for routine rating functions, including interim rating processes and annual rates billing.</p> <p>Develop and maintain systems and processes, in accordance with any adopted Council policy, whereby routine reviews are undertaken of rate exempt properties within the Shire, confirming these properties are used exclusively for rate exempt purpose.</p>

7.2.20 - Overhead and Administration Allocations

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Works	Yes	Yes	01/07/2023	Admin allocations and overhead rate review undertaken for new financial year. DCEO & Works Supervisor reviewed and updated plant allocation rates. To continue monitoring costings and allocations on a monthly basis as part of the end of month procedures. DCEO currently reviewing as part of the 2023/24 Budget preparation. Routine review and monitoring of indirect costs are part of end of month procedures.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Overhead and Administration Allocations	To allocate indirect costs in a practical and efficient manner.	7.2.20

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A documented process to determine the allocation of indirect costs was not available for our review. From staff representations, current plant allocation rates are currently based on historical estimates. We noted management are currently periodically monitoring unallocated indirect costs to undertake corrective adjustments where required, with a review of these rates intended to be undertaken in the near future.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Undertake a review of activity based costings to support calculation of overhead and administration allocations. Routine review and monitoring of indirect costs should be maintained for accuracy and compliance in financial reporting of works programs.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Noted. To investigate further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Contract Management	To provide clear documentation of key contract / agreement information entered into with third parties by the Shire.	7.2.21

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted a number functions are outsourced to external parties for a variety of professional services. Systems, procedures and contract provisions may not adequately address risks to ensure qualifications are maintained for contractors engaged. The absence of controls in relation to project and/or compliance management also imposes limitations to legislative compliance in relation to currency of specific qualifications required to perform professional duties.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Review and update systems and processes to provide for higher level controls and oversight of contracts entered into with third parties by the Shire. Agreements should be dually executed to ensure contract obligations are met by both parties.

7.2.22 - Stock Controls

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Security/Access will be addressed as per item 7.2.5 - Access to Shire Facilities. Continually investigating ways to improve procedures to ensure they are both effective and efficient.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Stock Controls	Process to ensure stock is correctly allocated, as well as to reduce the potential for theft or misappropriation.	7.2.22

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Limited controls are in place to monitor potential erroneous allocations or misuse of stock. Stock allocations are entered and reviewed for reasonableness by management, but not independently reviewed for accuracy at periodic intervals, nor mechanisms to detect where excess stock (including fuels, oils, materials etc) may be allocated inappropriately or erroneously.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	Review security and access to stock held. Develop and implement procedures for the monitoring of stock on hand in an effort to improve opportunities to detect any issues or potential misuse with fuel allocations in a timely manner.

7.2.23 - Information Required to be Published on Official Local Government Website

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	01/03/2024	<ul style="list-style-type: none"> • Confirmed minutes of Committee meetings; - Available on website • Minutes of annual meeting of electors; - Available on website • Notice papers, agenda, reports and other documents presented at Council and committee meetings; - Available on website • Tender register; - Available on website • Up to date version of each policy of the local government; and - Available on website • Adopted model standards relating to CEO recruitment, performance review and termination. - Available on website. • Copies of all local laws; - Available on website.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Information Required to be Published on Official Local Government Website	Ensure information is published for public information as required by legislation.	7.2.23

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
<p>At the time of our review, we noted the following information (in addition to other matters noted throughout this report) has not been published on the Shire's official website as required by legislation:</p> <ul style="list-style-type: none"> • Confirmed minutes of Committee meetings; • Minutes of annual meeting of electors; • Notice papers, agenda, reports and other documents presented at Council and committee meetings; • Copies of all local laws; • Tender register; • Up to date version of each policy of the local government; and • Adopted model standards relating to CEO recruitment, performance review and termination. 	Breakdown of internal controls, compliance Breach	Ensure information is published on the Shire's official website as required by section 5.96A of the Local Government Act 1995 and any other relevant section of the Act.

7.3.2 - Employee Appointment Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Payroll	Yes	Yes		<p>WALGA & OAG templates used to create Shire of Koorda new employee forms.</p> <p>OAG & WALGA Guidelines downloaded.</p> <p>DCEO & Payroll Officer working to create new induction forms and checklists to ensure all details are correct and appropriate when appointing new employees.</p> <p>Areas identified as part of Workforce Plan 2022-2025 (1.3, 4.2 & 4.4)</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Employee Appointment Procedures	Procedures to ensure appointment of staff are appropriately authorised, and onboarding processes are consistently and routinely applied.	7.3.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Staff inductions are inconsistently applied throughout the Shire, and induction processes do not consistently communicate to staff required expectations and requirements when performing local government functions.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	<p>Develop and implement procedures to ensure all new staff are appropriately inducted and aware of the parameters of their employment responsibilities and obligations including:</p> <ul style="list-style-type: none"> • WH&S; • Duties and responsibilities; • Security; • Code of Conduct; • HR Policies and Procedures; • Legislative Compliance; • Risk Management; and • Other relevant and required topics.

7.3.3 - Personnel Records

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Following on from Record Keeping Policy and Procedure Update, to review security controls around electronic records and look to implement access levels.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Personnel Records	Ensure employee records are securely stored to prevent unauthorised access.	7.3.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Hard copy personnel records are securely locked in a cabinet, however electronic records are not adequately restricted. Management representations indicate efforts are being undertaken to improve access restrictions through the EDRMS.	Breakdown of internal controls Controls reliant on the capability and honesty of staff	Secure electronic personnel records by restricting access and limiting permissions to share drives only to officers who are appropriately authorised to access these records or an appropriate alternate security control.

7.3.4 - Staff Contracts and Employee Files

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To implement a procedure/checklist during 2023/24 payroll updates with regard to mandatory superannuation increases and any pay policy changes following performance reviews and the determination of wage increases in modern awards.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Staff Contracts and Employee Files	To provide a documented record of the terms and conditions of each employee's contract of employment.	7.3.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Through our limited testing, we noted an instance where evidence of correspondence on an employee file to support an allowance applied through the payroll was not available.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Update systems and procedures to evidence controls for the application and review of employee conditions within the payroll master file. Interventions should be available at various stages for a number of operational functions, including routine independent reviews of controls to ensure they are being maintained as required. Undertake a review of all personnel files to reconcile documentation relating to conditions of employment, remuneration, roles and responsibilities with payments being made.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Noted. To be investigated further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Staff Training	To ensure staff have access to ongoing and appropriate training.	7.3.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Planned and required staff training needs for employees are currently identified and recorded in a central training register. Further value from this initiative can be added through refining the current matrix toward a more formal required staff training structure, applied throughout the organisation.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Refine the current staff training register to identify staff training needs relevant to each role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications.

7.3.6 - Payroll Exception Reporting

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Payroll	Yes	Yes	21/06/2023	<p>Fortnightly comparison (as at 21/06/2023) and audit summary reports (since implementation of system) being produced during the review of each pay period to ensure any major anomalies in payroll are picked up and looked into/verified.</p> <p>The audit trail reports on; hired employees, terminated employees, shared bank accounts and organisation; leave policy changes, pay policy changes and provision policy changes. As well as employee; bank changes, project changes, role changes, department changes, pay calendar changes, pay policy changes, leave policy changes, tax declaration changes, tax variation changes, superannuation account changes, superannuation contribution changes, addition or deduction changes, work schedule changes, compliance changes.</p> <p>Any changes to detail, the authorising officer will confirm details of changes on a form signed by the employee.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Payroll Exception Reporting	Procedures to assist with accurate processing of employee entitlements.	7.3.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Staff have advised more formal documentation / checklists are intended to be created to assist with payroll processing, review and authorisation.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Review procedures and controls to define systems documentation and controls for the accurate processing of payroll each fortnight. Details for each employee should be reviewed against individual employment contracts to capture allowances, deductions, entitlements etc, into a master list, with appropriate review and authorisation for changes. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes.

7.4.1 - Contractor Insurance

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Finance	No	Yes		Finance Officers working to update Creditor Application/Update form to capture Contractor Insurance and a prompt to seek updated certificates on expiry.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.4	Contractor Insurance	Insurance cover maintained by contractors for damage caused when undertaking works for the Shire.	7.4.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are obtained and held on file prior to award of contracts.

8.1.1 - Council and Committee Minutes

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Governance	Yes	Yes	01/09/2023	Attachments are linked within the agenda and minutes items, not inserted into the document. Unfortunately, links have an expiry, so staff are investigating the best way to include the attachments on the website. 2023 Attachments uploaded as a separate document to website.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.1	Council and Committee Minutes	Official record of proceedings and decisions.	8.1.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Attachments (monthly statement of financial activity, accounts for payment list etc) are not published in the minutes on the official local government website to support the decisions made, including where the decision refers to the officer report or an attachment.	Failure to identify risks or adequately treat risks. Internal control or compliance breach	Ensure all documents supporting Council / Committee decisions are included in the official minutes, and all minutes are also published on the official local government website as required by legislation. Review procedures for recording of official minutes to ensure all detail, decisions and proceedings required to be recorded by legislation are captured.

8.1.2 - Council and Audit Risk Committee

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	01/12/2023	As the Risk Register has been updated and a draft Risk Management Strategy for consideration at the Audit & Risk Committee Meeting planned for 18/12/2023, Council items for the December 2023 Council Meeting include Risk ratings/implications for each item.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.1	Council and Audit Risk Committee	Monitoring and consideration of risks when making strategic decisions.	8.1.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Identified risks are not consistently included within agenda items for elected member consideration for recording in the risk register.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Identified risks relating to a Council and / or Committee decision should be consistently communicated within the agenda item, to enable elected members to be fully informed of the identified risks when making decisions. Risks should also be appropriately recorded in a risk register.

8.1.3 - Audit Committee

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	30/05/2023	Have made changes to the "Council Meeting" Module on the website to categories Meetings (Council, Special, Audit, Electors) to clearly separate meetings to ensure compliance. Have uploaded Audit Minutes back to 2021 in this category, with the rest being available for inspection at the Shire Office if required.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.1	Audit Committee	To provide oversight in monitoring compliance with legislation, performance, risk and internal controls, internal audit, liaising with external auditors and reporting to Council.	8.1.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Minutes of all Audit Committee meetings were not published on the official local government website at the time of our review.	Failure to identify risks or adequately treat risks. Internal control or compliance breach	Ensure all Committee minutes are published on the official local government website as required by legislation.

8.2.1 - Risk Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	21/09/2023	LGIS Risk Workshop undertaken Thursday 21 September 2023. Risk Register complete. To include in quarterly reporting to Audit Committee.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Risk Register	Provide a record of risk breaches and remedial action taken.	8.2.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A risk register was not available for our inspection to reflect identified risks, and if they have been adequately treated.	Failure to identify risks or adequately treat risks Breakdown of internal controls	Maintaining risk registers for all identified risks is important to help ensure appropriate recording and communication of high rated risks, along with providing a record to enable the verification of whether treatment plans have appropriately reduced the risk. Routine (at least quarterly) review of the risk register is required to assist in ensuring identified risks are adequately treated.

8.2.3 - Register of Hazardous Materials

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	01/09/2023	A register of hazardous materials was not requested upon site visit. A Register exists, staff to regularly review to ensure contents are applicable and up to date.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Register of Hazardous Materials	Provide a record of properties under the Shire's control containing hazardous materials.	8.2.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A register of hazardous materials was not available for our inspection, to reflect properties under the control of the Shire which may contain hazardous materials such as asbestos, and if associated risks have been adequately treated.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff.	Develop and maintain a register to record details of hazardous materials, such as asbestos, for properties under the control of the Shire.

8.2.6 - Swimming Pool Inspection Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO & EHO	Yes	Yes	01/09/2023	Due to the discontinuation in NEWHEALTH, the handover and requirement to inspect private swimming pools was delayed. A swimming pool inspection register exists and has been updated to provide details of the last inspection and next inspection date. Outstanding pool inspection was due to resident not residing full time at the Koorda Property, and the EHO working remotely. To liaise with EHO regarding overdue inspection. Inspections flagged within Compliance Calendar.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Swimming Pool Inspection Register	Register of inspections undertaken.	8.2.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A register of inspections of private swimming pools within the district is currently maintained, although it was noted some routine inspections were not performed in the required timeframe, with one inspection remaining overdue. Management representations indicate additional resources were allocated in December 2022 to undertake the backlog of inspections, and to maintain the frequency of inspections.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff.	Update systems and processes to ensure routine monitoring and review of the register occurs for future private swimming pool inspections to be undertaken within required timeframes.

8.2.7 - Development Applications and Building Permits Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	01/07/2023	<p>With new Delegated Authority Register Reporting, a Development Application and Building Permit Register has been created and details of new applications are being recorded to ensure compliance with mandated timeframes.</p> <p>As per the 2023 Delegation Register, (Section 5 Building Act 2011 Delegations and Section 12 Planning and Development Act 2005 Delegations) - the adopted reporting requirements seek "Delegations exercised are to be reported to Council monthly."</p> <p>A register, whether part of the report to Council, or separate, to include date of application, due date of decision and date of decision.</p>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Development Applications and Building Permits Register	Provide a record of the receipt and status of applications received.	8.2.7

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A register to record and track applications for building permits and development applications is not currently maintained. Reliance for compliance with statutory processing timeframes of applications received remains with only one officer, with no independent oversight, monitoring or reporting being undertaken.	<p>Failure to identify risks or adequately treat identified risks.</p> <p>Controls reliant on capability and honesty of staff, compliance breach</p>	Create and maintain a register to record the details and status of applications for building permits and development, to assist with ensuring applications are processed within mandated timeframes.

8.4.1 - Community Complaints Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Governance Committee	Yes	Yes	17/04/2024	Policy "G - Code of Conduct Behaviour Complaints Management" adopted as per RES: 171023 Policy "G - Complaints Management" adopted as per RES: 060424

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.4	Community Complaints Procedures	Procedures for the recording handling and resolution of community complaints.	8.4.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A customer complaints register is not currently maintained to follow up and ensure all complaints are adequately addressed. This type of register may assist with alignment to the requirements of the complaints handling policy.	Failure to identify risks or adequately treat risks	To help ensure all complaints are adequately monitored, reported and resolved, a register of customer complaints received should be maintained and systems and processes should ensure staff are aware of their obligations in accordance with adopted policies.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO				Noted. To investigate further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.5	Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	8.5.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.	Failure to identify risks or adequately treat risks	We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.

8.6.1 - Audit Regulation 17 Review

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	28/06/2023	Note in budget to prompt allocation for FMR & Reg 17 review. Policy "Legislative Compliance" recommended to be endorsed at Council on 28/06/2023 includes a prompt as per excerpt below. Review due date captured in Compliance Calendar. <i>Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review of the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance not less than once in every 3 financial years and report to the Audit Committee the results of that review.</i>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.6	Audit Regulation 17 Review	CEO's review of the appropriateness and effectiveness of systems and procedures for Risk Management, Internal Controls and Legislative Compliance in accordance with Regulation 17 of Local Government (Audit) Regulations 1996.	8.6.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A review was last undertaken in 2018 which is outside of the time period as required by Regulation 17 of Local Government (Audit) Regulations 1996. The previous review made no recommendations in relation to the appropriateness and effectiveness of risk management, legislative compliance and internal controls.	Breakdown of internal controls, Compliance breach	Ensure the next review is undertaken within the time period as required by Regulation 17 of Local Government (Audit) Regulations 1996. Ensure future reviews identifies operational and financial risk, control weaknesses and compliance weaknesses.

8.6.2 - Financial Management Review

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	28/06/2023	Note in budget to prompt allocation for FMR & Reg 17 review. Policy "Legislative Compliance" recommended to be endorsed at Council on 28/06/2023 includes a prompt as per excerpt below. Review due date captured in Compliance Calendar. <i>Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 also requires the CEO to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.</i>

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.6	Financial Management Review	Review of the appropriateness and effectiveness of the Financial Management systems and procedures of the local government, required to be undertaken every three years by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	8.6.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A review was last finalised in 2016, with the next review being undertaken in February 2022 which is outside of the time period as required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	Breakdown of internal controls, Compliance breach	Ensure the next review is undertaken within the time period as required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996

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Key risks can then be identified and captured within the Risk Profiles. The Shire utilises risk profiles to document how it manages these risks. These risks are usually managed and monitored at the Executive/management level.

The Operational Risk profiles assessed are:

- | | | |
|--------------------------------------|--|---------------------------------|
| 1. Asset Sustainability | 7. Environment Management | 12. Misconduct |
| 2. Business and Community Disruption | 8. Errors, Omissions and Delays | 13. Project / Change Management |
| 3. Community Engagement | 9. External Theft and Fraud | 14. Purchasing and Supply |
| 4. Compliance Obligations | 10. IT, Communication Systems and Infrastructure | 15. WHS |
| 5. Document Management | | |
| 6. Employment Practices | 11. Management of Facilities, Venues and Events | |

For each category, the profile contains the following:

- | | | |
|----------------------|-------------------------------|-----------------------------------|
| • Risk Description | • Inherent Risk | • Control Operating Effectiveness |
| • Causal Factors | • Residual Risk | • Risk Evaluation: |
| • Potential Outcomes | • Key Controls / Control Type | • Actions and Responsibility |

More details for each section can be found below:

- **Risk Description:** What can go wrong? / What are areas of uncertainty? Describe what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.
- **Causal Factors:** What are the potential consequential outcomes of the risk eventuating?
- **Potential Outcomes:** How may this risk eventuate?
- **Inherent Risk:** The amount of risk that exists in the absence of controls.
- **Residual Risk:** The amount of risk that remains after controls are accounted for.
- **Key Controls / Control Type:** What are the current measurable activities that mitigate this risk from eventuating?

Existing Controls Ratings			
Rating	Foreseeable	Description	
Effective	There is <u>little</u> scope for improvement.	Documentation	Processes (Controls) fully documented, with accountable 'Control Owner'.
		Operating Effectiveness	Subject to ongoing monitoring and compliance to process is assured.
		Design Effectiveness	Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Documentation	Processes (Controls) partially documented, with a clear 'Control Owner'.
		Operating Effectiveness	Limited monitoring, ad-hoc approach and compliance to process is generally in place.
		Design Effectiveness	Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Documentation	Processes (Controls) not documented or no clear 'Control Owner'.
		Operating Effectiveness	No monitoring or compliance to process is not assured.
		Design Effectiveness	Have not been reviewed or tested for some time.

1. Asset Sustainability

Risk Description	
Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets during their lifecycle from procurement to disposal.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Skill level & behaviour of operators Lack of trained staff Outdated equipment Insufficient budget to maintain or replace assets Unavailability of parts Lack of Maintenance Breakdowns 	<ul style="list-style-type: none"> Financial Service interruption Property damage Non compliance Health

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Likely	Extreme

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
1.1. Roads Routine Maintenance Program	Preventative	Effective	Effective
1.2. Plant Routine Maintenance Program	Preventative	Effective	Effective
1.3. Buildings Routine Maintenance Program (reactive)	Preventative	Effective	Effective
1.4. Procurement & Disposal Process	Preventative	Effective	Effective
1.5. Asset Management Data Entry (Multiple) & Monitoring	Preventative	Effective	Effective
1.6. Asset Register	Preventative	Effective	Effective
1.7. Reactive Maintenance Program	Detective	Effective	Effective
1.8. Community Strategic Plan (new)	Preventative	Effective	Effective
1.9. Asbestos Management Plan (in development)	Detective	Effective	Effective
Overall Control Effectiveness			Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Urgent attention

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
1.3	Building Maintenance/EMT	Yes	14/02/2024	Inspections undertaken mid-February for all tenant housing, and public building inspections are due to be complete in March to ensure a comprehensive building maintenance program can be formulated for consideration with the 2024/2025 draft budget.
1.7	Building/Admin	Yes		Online "works request" on website enables all facility users and members of the public to log any issues with buildings or footpaths/roads in a timely fashion. The online system is an efficient way to ensure requests/maintenance reports are handled and tended to in a timely manner.

2. Business and Community Disruption

Risk Description	
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism) and/or pandemic.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> • Cyclone, storm, fire, earthquake • Terrorism / sabotage / criminal behaviour • Epidemic / Pandemic • Loss of suppliers • Climate change • Loss of key staff • Loss of key infrastructure 	<ul style="list-style-type: none"> • Service interruption • Reputational damage • Health • Financial impact

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
2.1. Business Continuity & Disaster Recovery Plan	Recovery	Inadequate	Effective
2.2. Local Emergency Management Arrangements (LEMA)	Preventative	Effective	Effective
2.3. Local Emergency Management Committee (LEMC)	Preventative	Effective	Effective
2.4. Volunteer Management & Training	Preventative	Adequate	Adequate
2.5. Internal Emergency Management Plan	Preventative	Adequate	Adequate
2.6. Generator availability across Shire	Preventative	Effective	Effective
2.7. IT Disaster Recovery Plan	Detective	Effective	Effective
Overall Control Effectiveness			Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
2.1	DCEO	Yes	08/01/2024	Draft Business Continuity and Disaster Recovery Plan is tabled for consideration at the March 2024 Audit & Risk Committee meeting for referral to Council as per Item 9.5 in the March 2024 Ordinary Council Meeting agenda.
2.5	EMT/Risk Co-Ordinator			Update internal emergency management plans and diagrams including emergency evacuation training. Review and update emergency evacuation diagrams
2.6	DCEO	Yes		As part of Seroja Resilience Funding, additional generators are planned for deployment around the Shire to ensure continuation of services in disasters/outages.
2.7	IT Consultants			IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.

3. Community Engagement

Risk Description	
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Relationship breakdowns with community groups Leadership inattention to current issues Inadequate documentation or procedures Budget/funding issues Poor communication and engagement on issues Inadequate support for community groups 	<ul style="list-style-type: none"> Reputation Compliance Service interruption Environmental

Inherent Risk	Consequence	Likelihood	Risk Rating
	Moderate	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
3.1. Complaint Management Process	Preventative	Inadequate	Effective
3.2. Social Media Policy	Preventative	Effective	Effective
3.3. Community Group Involvement	Detective	Adequate	Adequate
3.4. Customer Service Charter	Preventative	Inadequate	Effective
3.5. Community Notices/Communication	Preventative	Effective	Effective
3.6. Community Strategic Plan	Preventative	Effective	Effective
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Insignificant	Likely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
3.1	DCEO/Governance Committee	Yes	17/04/2024	Adoption of Policy "G - Complaint Management" as per RES: 060424
3.4	DCEO	Yes	12/03/2024	Customer Service Charter tabled for consideration as per Item 12.2 in the March 2024 Ordinary Council Meeting agenda.

4. Compliance Obligations

Risk Description	
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Lack of training, awareness and knowledge Staff Turnover Inadequate record keeping/ failure of corporate electronic systems Ineffective policies & processes Impulsive decision making Elected member turnover Lack of Legal Expertise Breakdowns in the tender or procurement process Ineffective monitoring of changes to legislation Attitudinal problems 	<ul style="list-style-type: none"> Non-compliance Reputational Environmental Financial Impact

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Possible	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
4.1. Compliance framework (in development)	Preventative	Inadequate	Inadequate
4.2. 'Advice' monitoring (subscriptions)	Preventative	Effective	Effective
4.3. Annual Compliance Return (CAR)	Detective	Effective	Effective
4.4. Reg 17	Preventative	Effective	Effective
4.5. FMR	Preventative	Effective	Effective
4.6. Audit Committee	Preventative	Effective	Effective
4.7. Council Policies	Preventative	Inadequate	Inadequate
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
4.1				To develop governance framework. Ensure appropriate review and integration.
4.3	CEO/DCEO	Yes	05/03/2024	Compliance Audit Return completed for 2023 and included for consideration by the Audit and Risk Committee at the March 2024 meeting, before being tabled for Council endorsement.
4.5	CEO/DCEO	Yes	01/06/2023	Since the adoption of the initial FMR Report in May 2023, Staff have been working to implement recommendations and report quarterly to the Audit and Risk Committee on the progress made.

4.7	DCEO	Yes	18/12/2022	A full Council Policy review and re-write is still being undertaken. This will be a priority to undertake as much of the review and re-write as possible before the end of June 2024.
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5. Document Management

Risk Description	
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> • Spreadsheet/database/document corruption or loss • Inadequate access and / or security levels • Inadequate Storage facilities (including climate control) • Lack of knowledge/training • Incompatible systems • Lack of awareness of the State Records Act • Outdated record keeping practices • Incomplete authorisation trails 	<ul style="list-style-type: none"> • Compliance • Reputation • Loss of data

Inherent Risk	Consequence	Likelihood	Risk Rating
	Moderate	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
5.1. Records Management Framework	Preventative	Adequate	Adequate
5.2. Policy & Procedural Review process	Preventative	Inadequate	Inadequate
5.3. Record Management Officer	Preventative /Detective	Effective	Effective
5.4. Record Keeping Plan	Preventative	Effective	Effective
5.5. IT Disaster Recovery Plan	Preventative	Adequate	Adequate
5.6. Staff Training and Development	Preventative	Adequate	Adequate
5.7. Altus (Synergy)	Preventative	Inadequate	Inadequate
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Likely	High	Urgent attention

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
5.1	Records/DCEO	Yes	June 2022	The Shire's Record Keeping Plan was updated and approved (by State Records) in June 2020/ This RKP is to be reviewed every five years, or earlier if considered necessary. As part of the Council policy review and update, the current Record Keeping Policy will be reviewed.
5.2	EMT/Governance Committee	Yes		The EMT and Governance Committee are currently undertaking a full Policy Manual Review and update.
5.5	IT Consultants			IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.
5.6	DCEO/EMT	Yes	01/02/2024	To ensure staff training and development is relevant and up to date. As per section 6.9 HR policies and procedures, a draft policy relating to "Performance and Development Review Policy and Procedure" has been drafted for consideration by the EMT before consultation commences with the Staff prior to adoption.

6. Employment Practices

Risk Description	
Failure to effectively manage human resources (full-time, part-time, casuals, temporary and volunteers).	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Leadership failures Key / single-person dependencies Poor internal communications / relationships Ineffective Human Resources policies, procedures and practices Ineffective performance management arrangements Limited staff availability - labour market Inadequate staff training / knowledge 	<ul style="list-style-type: none"> Health Compliance Reputation Service interruption

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
6.1. Onboarding / Induction process	Preventative	Adequate	Adequate
6.2. Staff training	Preventative	Adequate	Adequate
6.3. Performance Management Process	Preventative	Effective	Effective
6.4. Staff Exit process	Preventative	Effective	Effective
6.5. Workforce Planning	Preventative	Effective	Effective
6.6. Code of Conduct	Preventative	Effective	Effective
6.7. Volunteer Policy and Procedures	Preventative	Inadequate	Inadequate
6.8. Internal engagements (meetings)	Preventative	Adequate	Adequate
6.9. HR Policies and procedures	Preventative / reactive	Inadequate	Inadequate
6.10. WALGA IP Support	Preventative	Effective	Effective
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
6.3	DCEO/EMT	Yes	01/03/2024	As per item 6.9, the proposed draft HR Policies and procedures aim to outline the policy and procedure around performance management.
6.5	CEO/DCEO	Yes	01/03/2024	CEO commenced working review of the current Workforce Plan.
6.9	DCEO/EMT	Yes	01/02/2024	As part of the Council Policy Review Process currently being undertaken, the Operational policies were removed from the Council Manual and require updating and review. The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to adoption. The EMT are meeting 19/03/2024 to consider the draft policies before moving to the next step of consultation with the Staff prior to adoption. - Annual Leave & Long Service Leave Management

				<ul style="list-style-type: none">- Disciplinary Policy- Discrimination, Harassment and Bullying Policy- Employee Recruitment and Selection- Grievance Policy- Performance and Development Review Policy and Procedure- Performance Improvement Policy- Social Media - Employees
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7. Environmental Management

Risk Description	
Inadequate prevention, identification, enforcement and management of environmental issues.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Inadequate management of landfill sites Lack of understanding / knowledge Inadequate local laws / planning schemes Prolific extractive industry (sand, limestone, etc) Poor management of contaminated sites Clandestine drug labs disposing of chemicals illegally Weather events / natural disasters Climate change Inadequate weed and pest management Land contamination 	<ul style="list-style-type: none"> Environment Compliance Health Reputation Property Financial

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Almost Certain	Extreme

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
7.1. Waste Facilities Management Plan	Preventative	Effective	Effective
7.2. Strategic Plan - includes reference to environmental and waste services and conservation of our natural environment	Preventative	Effective	Effective
7.3. Spill kits/PPE	Preventative	Effective	Effective
7.4. Above ground fuel tank bunded	Preventative	Effective	Effective
7.5. Weed Control Program	Preventative	Effective	Effective
7.6. Vegetation control program	Preventative	Effective	Effective
7.7. Asbestos Management Plan	Preventative/Detective	Effective	Effective
7.8. EHO (shared resource)	Preventative	Adequate	Effective
7.9. Sewerage Management Plan	Preventative	Effective	Effective
Overall Control Effectiveness			Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Likely	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
7.8	CEO	Yes	01/05/2024	Partnership formed with City of Wanneroo to utilise their team of Environmental Health Officers for Shire of Koorda tasks.

8. Errors, Omissions and Delays

Risk Description	
Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Inadequate internal processes Lack of knowledge/training Legislative changes Unrealistic community/council expectations Incorrect information Staff turnover Work pressures / deadlines Failure to monitor external non-compliance (swimming pools/food hygiene) Human Error 	<ul style="list-style-type: none"> Compliance Reputational Financial Property

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Possible	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
8.1. Delegations Register	Preventative	Effective	Effective
8.2. Town Planner (Consultant)	Preventative	Effective	Effective
8.3. Local Planning Strategy	Preventative	Inadequate	Adequate
8.4. Compliance and Governance Calendar	Preventative	Inadequate	Adequate
8.5. Access to state legislation	Preventative	Effective	Effective
8.6. Contract Health Officer	Preventative	Effective	Effective
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
8.3	Planning Consultant			Local Planning Strategy is in place, however may require review and updating as the current version was adopted in 2014. To review with Local Planning Policy Review.
8.4	EMT/Governance			WALGA Compliance Calendar template utilised. To roll out in the 2024 calendar year as a tool to track compliance.

9. External Theft and Fraud

Risk Description	
Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic), for the purposes of fraud, malicious damage or theft.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Inadequate security measures Robbery / theft Cyber crime Scam invoices Inadequate knowledge/training Staff collusions 	<ul style="list-style-type: none"> Financial Reputational Property Service Interruption

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Likely	Extreme

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
9.1. Building Security access controls (alarms, CCTV, keypad access)	Preventative	Adequate	Effective
9.2. Equipment storage security access controls	Preventative	Adequate	Effective
9.3. IT Security Framework (third party vendor)	Preventative	Effective	Effective
9.4. Cash handling processes	Preventative	Inadequate	Inadequate
9.5. Asset Registers	Preventative	Effective	Effective
9.6. Attractive items Registers	Detective	Effective	Effective
9.7. Keys secured overnight	Preventative	Adequate	Effective
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Insignificant	Possible	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
9.4	EMT			To document the current cash handling processes in place and take into regard any risks involved and risk mitigations in place for cash handling.

10. IT, Communication Systems and Infrastructure

Risk Description	
Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Power outage on site or at provider Software / hardware vulnerability and/or failure Cyber crime and viruses Inadequate IT incident and recovery processes Failure of vendor User error 	<ul style="list-style-type: none"> Financial Service Interruption Property Reputational

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
10.1. IT Infrastructure replacement / refresh program	Preventative	Effective	Effective
10.2. IT Vendor Agreement monitoring program (Wallis)	Detective	Effective	Effective
10.3. IT Disaster Recovery Plan	Recovery	Adequate	Adequate
10.4. Infrastructure Security	Preventative	Effective	Effective
10.5. UPS / Generator	Preventative	Effective	Effective
10.6. Mobile phones for key staff	Preventative	Effective	Effective
10.7. 2 ways and sat phones	Preventative	Effective	Effective
10.8. IT security training	Preventative	Effective	Effective
Overall Control Effectiveness			Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
10.3	IT Consultants			IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.

11. Management of Facilities, Venues and Events

Risk Description	
Failure to effectively manage the day to day operations of facilities, venues and events.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Lack of internal procedures Inappropriate alcohol consumption Inadequate hiring agreements Poor event planning Lack of internal knowledge/training Lack of monitoring 	<ul style="list-style-type: none"> Financial Reputational Compliance Health Environment

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
11.1. Event management approval process	Preventative	Effective	Effective
11.2. Inspection and cleaning schedules	Preventative	Effective	Effective
11.3. Facility / Venue booking process	Preventative	Effective	Effective
11.4. Ad hoc inspection program	Preventative	Effective	Effective
11.5. Environmental Health Officer (contracted)	Preventative	Effective	Effective
11.6. Community Inspection Program	Detective	Effective	Effective
11.7. User access agreements with community (sporting)	Preventative	Inadequate	Inadequate
Overall Control Effectiveness			Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
11.7	Consultant			As per allocation in 2023/2024 Budget, Caroline from 150 Square is working with sports clubs and organisations for the Recreation Management Model project, and in addition to this will formulate user access agreements with the various clubs/organisations utilising Shire facilities.

12. Misconduct

Risk Description	
Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Inadequate training Lack of policies and procedures (code of conduct) Delegated authority circumvented Lack of internal control Poor recruitment practices Insubordination Workplace culture 	<ul style="list-style-type: none"> Financial Health Services Reputation Compliance

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Possible	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
12.1. Delegations register and process	Preventative	Effective	Effective
12.2. IT Security Framework (Profile Use)	Preventative	Effective	Effective
12.3. Cash handling procedures	Preventative	Inadequate	Inadequate
12.4. Staff on-boarding / induction program	Preventative	Adequate	Adequate
12.5. Internal reporting process (not documented)	Preventative	Adequate	Adequate
12.6. Code of Conduct	Preventative	Effective	Effective
12.7. Council policies	Preventative	Inadequate	Inadequate
12.8. Performance Appraisal Program	Detective	Adequate	Adequate
12.9. Effective Leadership	Preventative	Effective	Effective
12.10. HR Policies	Preventative	Inadequate	Inadequate
12.11. Recruitment process (WALGA template)	Preventative	Adequate	Adequate
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Rare	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
12.3	EMT			To document the current cash handling processes in place and take into regard any risks involved and risk mitigations in place for cash handling.
12.7	EMT/Governance Committee	Yes		The EMT and Governance Committee are currently undertaking a full Policy Manual Review and update.
12.10	DCEO/EMT	Yes	01/02/2024	As part of the Council Policy Review Process currently being undertaken, the Operational policies were removed from the Council Manual and require updating and review. The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to

				<p>adoption. The EMT are meeting 19/03/2024 to consider the draft policies before moving to the next step of consultation with the Staff prior to adoption.</p> <ul style="list-style-type: none"> - Annual Leave & Long Service Leave Management - Disciplinary Policy - Discrimination, Harassment and Bullying Policy - Employee Recruitment and Selection - Grievance Policy - Performance and Development Review Policy and Procedure - Performance Improvement Policy - Social Media - Employees
12.11	DCEO/EMT	Yes	01/02/2024	As per above a draft "Employee Recruitment and Selection" policy has been drafted. In addition to this a Recruitment and Selection procedure will be drafted for review and implementation.

13. Project/Change Management

Risk Description	
Inadequate analysis, design, delivery and reporting of projects / change initiatives.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Poor planning methodology and process Excessive/unrealistic project lists Inadequate monitoring of projects Lack on internal resources Supply chain restrictions Ineffective procurement processes 	<ul style="list-style-type: none"> Reputation Financial Service Interruption

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Possible	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
13.1. Poor planning methodology and process	Preventative	Effective	Effective
13.2. Purchase orders	Preventative	Effective	Effective
13.3. Project proposal templates	Preventative	Inadequate	Inadequate
13.4. Use of project management tools	Preventative	Inadequate	Inadequate
13.5. Project reporting processes	Preventative	Effective	Effective
13.6. Procurement plan (template)	Preventative	Adequate	Adequate
13.7. Planning processes (public consultation)	Preventative	Effective	Effective
13.8. Budget allocations	Preventative	Adequate	Adequate
13.9. Purchasing Policy	Preventative	Effective	Effective
13.10. Project timelines	Preventative	Inadequate	Inadequate
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
13.3	EMT			To utilise WALGA procurement toolkit as a guide in drafting and implementing policies and procedures around project planning and procurement.
13.4	EMT			To utilise WALGA procurement toolkit as a guide in drafting and implementing policies and procedures around project planning and procurement.
13.10	EMT			To utilise WALGA procurement toolkit as a guide in drafting and implementing policies and procedures around project planning and procurement.

14. Purchasing and Supply

Risk Description	
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Inadequate tendering/procurement processes Limited internal resources (physical and financial) Inadequate contractor management practices Inadequate supply/contractor monitoring Supply chain limitations 	<ul style="list-style-type: none"> Financial Service Interruption Reputation Compliance Property

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Almost Certain	Extreme

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
14.1. Contractor management procedures	Preventative	Inadequate	Inadequate
14.2. Purchasing policy	Preventative	Effective	Effective
14.3. Use of WALGA contracts and e-quote system	Preventative	Effective	Effective
14.4. Buy Local Policy	Preventative	Effective	Effective
14.5. RFQ/RFT processes	Preventative	Adequate	Adequate
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
14.1	EMT			To investigate a policy around contract management and utilise WALGA Procurement Toolkit and contract register to track any contracts in place at the Shire.

15. WHS

Risk Description	
Non-compliance with the Workplace Health & Safety Act, associated regulations and standards.	
Casual Factors	Potential Outcomes
<ul style="list-style-type: none"> Lack of resources (physical and financial) Ineffective safety management practices Inadequate training and supervision Lack of understanding of WHS requirements Poor culture 	<ul style="list-style-type: none"> Health Compliance Reputation Financial Property

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Likely	Extreme

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
15.1. Safety Policy	Preventative	Inadequate	Effective
15.2. Safety Rep	Preventative	Effective	Effective
15.3. Induction program	Preventative	Adequate	Adequate
15.4. Risk assessments / Safe work method statements	Preventative	Inadequate	Adequate
15.5. Member of LGIS RRC program	Preventative	Effective	Effective
15.6. LGIS 3 steps to safety assessment	Detective	Adequate	Adequate
15.7. Emergency management program (needs review)	Preventative	Adequate	Adequate
15.8. PPE	Preventative	Effective	Effective
Overall Control Effectiveness			Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Major	Likely	High	Urgent Attention

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
15.1	CEO	Yes	20/06/2024	CEO details updated on Safety Policy. Updated Safety Policy available at Admin Office and Depot Crib Room.
15.4	Works/RRC	Yes		Regional Risk Coordinator has developed Verification of Competency (VOC) procedure for implementation. Regional Risk Coordinator has customised Construction Management Plans to Koorda. Regional Risk Coordinator met with Works Supervisor to ascertain which SWMS are required. WS advised many SWMS are in place, and development will be ongoing.
15.6	EMT	Yes		LGIS 3 steps to safety assessment has been scheduled for early 2025.

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

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

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

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,199,557	1,225,178	1,205,361	(19,817)	(1.62%)	
Rates excluding general rates		25,620	0	30,199	30,199	0.00%	
Grants, subsidies and contributions	12	339,823	337,981	348,916	10,935	3.24%	
Fees and charges		589,827	555,409	544,241	(11,168)	(2.01%)	
Interest revenue		226,000	170,400	220,289	49,889	29.28%	▲
Other revenue		22,500	20,951	143,438	122,487	584.64%	▲
Profit on asset disposals	6	163,000	163,000	250,189	87,189	53.49%	▲
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,261	1,261	0.00%	
		2,566,327	2,472,919	2,743,894	270,975	10.96%	
Expenditure from operating activities							
Employee costs		(1,357,222)	(1,133,829)	(983,871)	149,958	13.23%	▲
Materials and contracts		(1,134,828)	(983,991)	(1,106,198)	(122,207)	(12.42%)	▼
Utility charges		(229,950)	(210,716)	(215,765)	(5,049)	(2.40%)	
Depreciation		(1,864,650)	(1,709,169)	(2,178,015)	(468,846)	(27.43%)	▼
Insurance		(194,927)	(190,124)	(198,802)	(8,678)	(4.56%)	
Other expenditure		(73,530)	(48,700)	(46,135)	2,565	5.27%	
Loss on asset disposals	6	(9,000)	(9,000)	(1,305)	7,695	85.50%	
		(4,864,107)	(4,285,529)	(4,730,091)	(444,562)	(10.37%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,718,177	1,555,169	1,933,439	378,270	24.32%	▲
Amount attributable to operating activities		(579,603)	(257,441)	(52,758)	204,683	79.51%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,855,191	2,003,969	2,184,099	180,130	8.99%	
Proceeds from disposal of assets	6	350,000	255,000	402,122	147,122	57.69%	▲
		2,205,191	2,258,969	2,586,221	327,252	14.49%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,937,154)	(2,708,519)	(2,510,942)	197,577	7.29%	
Payments for construction of infrastructure	5	(2,377,000)	(2,202,000)	(1,720,846)	481,154	21.85%	▲
		(5,314,154)	(4,910,519)	(4,231,788)	678,731	13.82%	
Amount attributable to investing activities		(3,108,963)	(2,651,550)	(1,645,568)	1,005,982	37.94%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	2,121,805	500,000	500,000	0	0.00%	
		2,121,805	500,000	500,000	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(220,000)	0	(162,775)	(162,775)	0.00%	
		(220,000)	0	(162,775)	(162,775)	0.00%	
Amount attributable to financing activities		1,901,805	500,000	337,225	(162,775)	(32.56%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,035,341	2,035,341	2,023,745	(11,596)	(0.57%)	
Amount attributable to operating activities		(579,603)	(257,441)	(52,758)	204,683	79.51%	▲
Amount attributable to investing activities		(3,108,963)	(2,651,550)	(1,645,568)	1,005,982	37.94%	▲
Amount attributable to financing activities		1,901,805	500,000	337,225	(162,775)	(32.56%)	▼
Surplus or deficit after imposition of general rates		248,580	(373,650)	662,644	1,036,294	277.34%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2024

	Supplementary Information	30 June 2023	31 May 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,785,894	918,846
Trade and other receivables		115,318	282,395
Other financial assets		6,024,334	5,687,109
Inventories	8	23,568	32,914
TOTAL CURRENT ASSETS		8,949,114	6,921,265
NON-CURRENT ASSETS			
Other financial assets		61,117	62,378
Property, plant and equipment		13,666,862	15,515,564
Infrastructure		92,645,552	92,697,385
TOTAL NON-CURRENT ASSETS		106,373,531	108,275,328
TOTAL ASSETS		115,322,645	115,196,592
CURRENT LIABILITIES			
Trade and other payables	9	379,611	478,841
Other liabilities	11	423,185	0
Employee related provisions	11	304,342	304,342
TOTAL CURRENT LIABILITIES		1,107,138	783,182
NON-CURRENT LIABILITIES			
Employee related provisions		37,645	37,645
Other provisions		553,337	553,337
TOTAL NON-CURRENT LIABILITIES		590,982	590,982
TOTAL LIABILITIES		1,698,120	1,374,164
NET ASSETS		113,624,525	113,822,428
EQUITY			
Retained surplus		53,351,557	53,886,684
Reserve accounts	4	6,024,334	5,687,109
Revaluation surplus		54,248,635	54,248,635
TOTAL EQUITY		113,624,525	113,822,428

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 19 June 2024

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	\$ 2,784,354	\$ 2,785,894	918,846
Trade and other receivables		125,265	115,318	282,395
Other financial assets		6,024,334	6,024,334	5,687,109
Inventories	8	51,949	23,568	32,914
		8,985,902	8,949,114	6,921,265
Less: current liabilities				
Trade and other payables	9	(673,743)	(379,611)	(478,841)
Other liabilities	11	(439,707)	(423,185)	0
Employee related provisions	11	(245,392)	(304,342)	(304,342)
		(1,358,842)	(1,107,138)	(783,182)
Net current assets		7,627,060	7,841,976	6,138,082
Less: Total adjustments to net current assets	Note 2(c)	(5,818,231)	(5,818,231)	(5,475,437)
Closing funding surplus / (deficit)		1,808,829	2,023,745	662,645

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(163,000)	(163,000)	(250,189)
Less: Movement in liabilities associated with restricted cash		7,527	0	5,569
Less: Fair value adjustments to financial assets at amortised cost		0	0	(1,261)
Add: Loss on asset disposals	6	9,000	9,000	1,305
Add: Depreciation		1,864,650	1,709,169	2,178,015
Total non-cash amounts excluded from operating activities		1,718,177	1,555,169	1,933,439

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(6,024,334)	(6,024,334)	(5,687,109)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	206,103	206,103	211,672
Total adjustments to net current assets	Note 2(a)	(5,818,231)	(5,818,231)	(5,475,437)

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is \$10,000 and 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Interest revenue	49,889	29.28%	▲
Budget interest worked off 4% on \$5.5m, actual has been approx 4.3% on \$6m		Permanent	
Other revenue	122,487	584.64%	▲
\$19k received from Koorda Uniting Church to be used on Community projects. \$89k received from Koorda Squash Club for Court upgrades.		Permanent	
Profit on asset disposals	87,189	53.49%	▲
Auction completed and result \$106k better than expected. Some carry forward disposals from 22/23. Admin vehicle purchases will be carried forward to 24/25 due to a delay in supply (\$19k).		Timing	
Expenditure from operating activities			
Employee costs	149,958	13.23%	▲
Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. Admin wages \$65k lower than anticipated at time of budget, and PWOH timesheet wages \$20k lower than anticipated.		Timing	
Materials and contracts	(122,207)	(12.42%)	▼
Minor variances due to timing of invoices received vs when they were budgeted for.		Timing	
Depreciation	(468,846)	(27.43%)	▼
Depreciation higher than anticipated due to increased asset values following the revaluation of Infrastructure Assets during the 2022/2023 FY. Road Depreciation \$235k higher than anticipated budget and Sewerage \$205k.		Timing	
Non-cash amounts excluded from operating activities	378,270	24.32%	▲
Relates to differences in depreciation (\$469k) and profit on asset disposal (\$87k) as per Note 2b.		Timing	
Inflows from investing activities			
Proceeds from disposal of assets	147,122	57.69%	▲
Auction completed and result better than expected. Some carry forward disposals from 22/23.		Timing	
Payments for construction of infrastructure	481,154	21.85%	▲
Road and Building expenditure behind monthly budget split. Major road expenditure received in December. Building expenditure monthly budget split variance.		Timing	

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.04 M	\$2.04 M	\$2.02 M	(\$0.01 M)
Closing	\$0.25 M	(\$0.37 M)	\$0.66 M	\$1.04 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.92 M	13.9%
Restricted Cash	\$5.69 M	86.1%

Refer to 3 - Cash and Financial Assets

Payables		% Outstanding
	\$	
Trade Payables	\$0.35 M	
0 to 30 Days		89.2%
Over 30 Days		10.8%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.14 M	89.5%
Trade Receivable	\$0.14 M	% Outstanding
Over 30 Days		76.3%
Over 90 Days		7.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.58 M)	(\$0.26 M)	(\$0.05 M)	\$0.20 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.21 M	
YTD Budget	\$1.23 M	(1.6%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.35 M	
YTD Budget	\$0.34 M	3.2%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.54 M	
YTD Budget	\$0.56 M	(2.0%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.11 M)	(\$2.65 M)	(\$1.65 M)	\$1.01 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.40 M	
Adopted Budget	\$0.35 M	14.9%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.72 M	
Adopted Budget	\$2.38 M	(27.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.18 M	
Adopted Budget	\$1.86 M	17.7%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.50 M	\$0.34 M	(\$0.16 M)

Refer to Statement of Financial Activity

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

Reserves	
	\$
Reserves balance	\$5.69 M
Interest earned	\$0.16 M

Refer to 4 - Cash Reserves

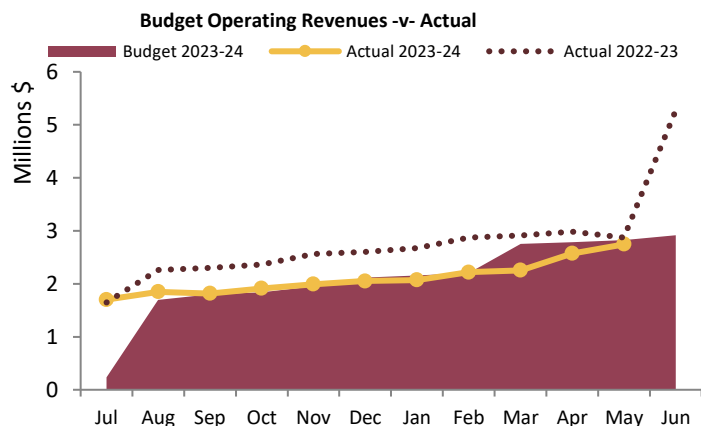
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

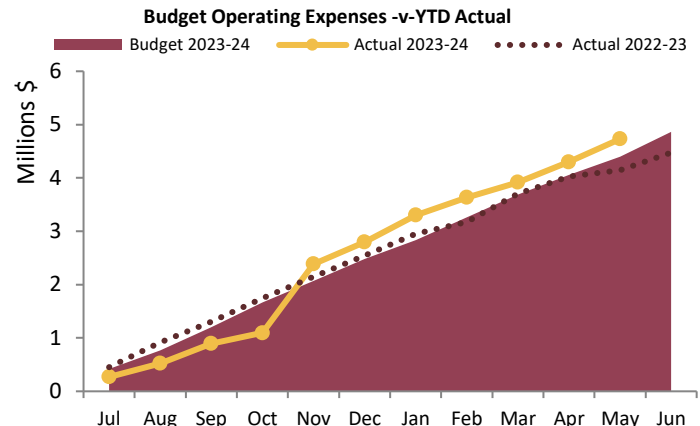
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

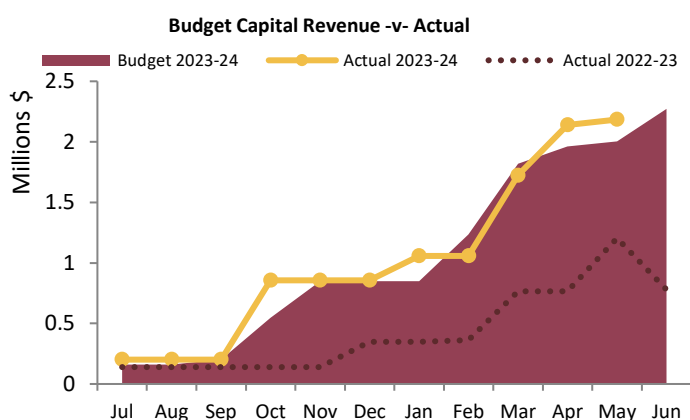


OPERATING EXPENSES

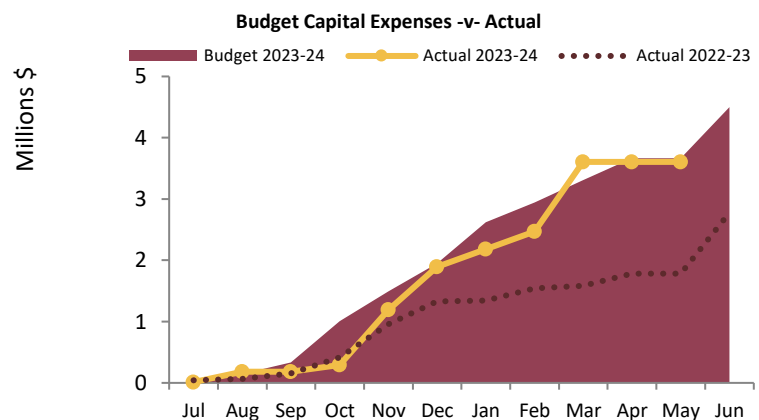


INVESTING ACTIVITIES

CAPITAL REVENUE



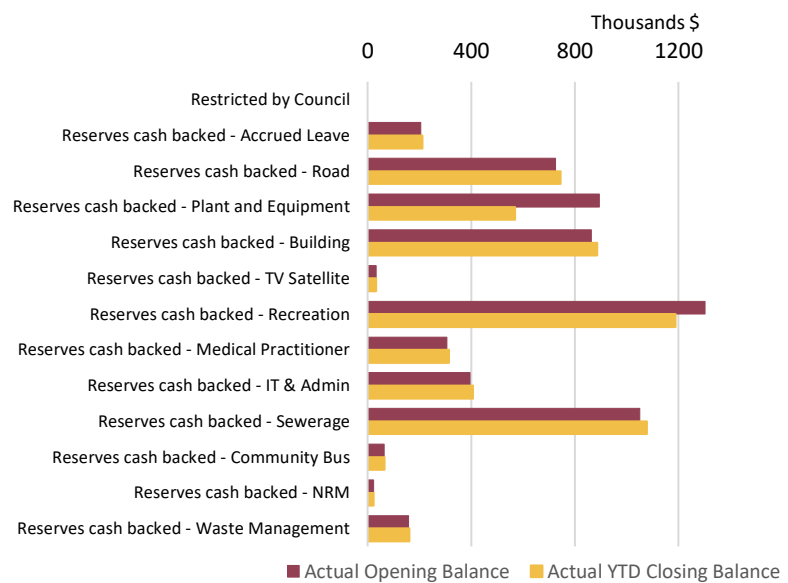
CAPITAL EXPENSES



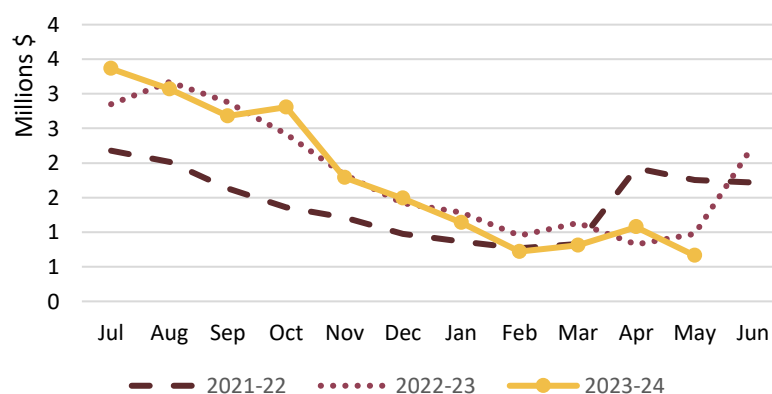
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	12,432		12,432		Bendigo	Variable	Nil
Municipal Account	Cash and cash equivalents	832,912		832,912		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	16,462		16,462		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	3,330		3,330		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	52,950		52,950		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,682,030	4,682,030		Bankwest	4.45%	28/06/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,005,078	1,005,078		Bankwest	4.38%	28/06/2024
Total		918,846	5,687,108	6,605,954	0			
Comprising								
Cash and cash equivalents		918,846	0	918,846	0			
Financial assets at amortised cost		0	5,687,108	5,687,108	0			
		918,846	5,687,108	6,605,954	0			

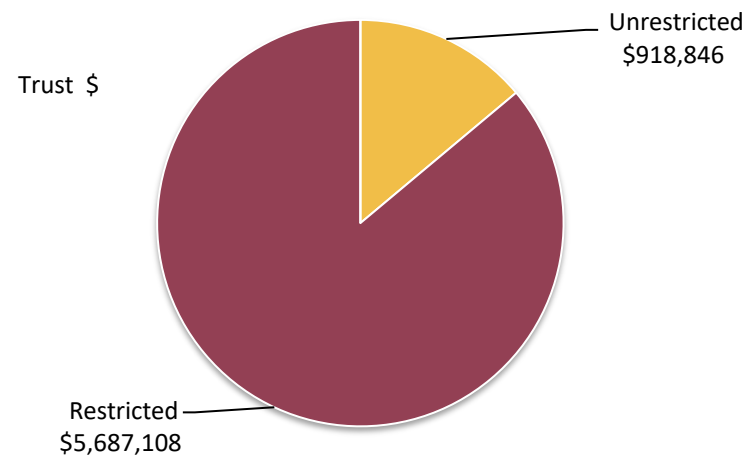
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - Accrued Leave	206,103	0	7,527	0	213,630	206,103	5,569	0	0	211,672
Reserves cash backed - Road	725,329	0	26,488	(109,000)	642,817	725,329	19,598	0	0	744,927
Reserves cash backed - Plant and Equipment	895,049	0	32,686	(875,000)	52,735	895,049	24,184	0	(350,000)	569,232
Reserves cash backed - Building	863,689	0	31,541	(206,000)	689,230	863,689	23,337	0	0	887,026
Reserves cash backed - TV Satellite	32,780	0	1,197	0	33,977	32,780	886	0	0	33,665
Reserves cash backed - Recreation	1,303,568	0	47,605	(811,800)	539,373	1,303,568	35,222	0	(150,000)	1,188,790
Reserves cash backed - Medical Practitioner	306,488	0	11,193	(120,005)	197,676	306,488	8,281	0	0	314,769
Reserves cash backed - IT & Admin	395,947	0	14,459	0	410,406	395,947	10,698	0	0	406,645
Reserves cash backed - Sewerage	1,050,190	0	38,351	0	1,088,541	1,050,190	28,376	0	0	1,078,565
Reserves cash backed - Community Bus	64,496	0	2,355	0	66,851	64,496	1,743	0	0	66,239
Reserves cash backed - NRM	22,656	0	827	0	23,483	22,656	612	0	0	23,268
Reserves cash backed - Waste Management	158,039	0	5,771	0	163,810	158,039	4,270	0	0	162,309
	6,024,334	0	220,000	(2,121,805)	4,122,529	6,024,334	162,775	0	(500,000)	5,687,109

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	1,477,635	1,331,000	1,153,433	(177,567)
Plant and equipment	1,459,519	1,377,519	1,357,509	(20,010)
Acquisition of property, plant and equipment	2,937,154	2,708,519	2,510,942	(197,577)
Infrastructure - roads	1,732,000	1,657,000	1,685,366	28,366
Infrastructure - Other	645,000	545,000	35,481	(509,520)
Acquisition of infrastructure	2,377,000	2,202,000	1,720,846	(876,308)
Total capital acquisitions	5,314,154	4,910,519	4,231,788	(1,073,885)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,855,191	2,003,969	2,184,099	180,130
Other (disposals & C/Fwd)	350,000	255,000	402,122	147,122
Reserve accounts				
Reserves cash backed - Road	109,000	0	0	0
Reserves cash backed - Plant and Equipment	875,000	0	350,000	350,000
Reserves cash backed - Building	206,000	0	0	0
Reserves cash backed - Recreation	811,800	0	150,000	150,000
Reserves cash backed - Medical Practitioner	120,005	0	0	0
Contribution - operations	987,158	2,651,550	1,145,567	(1,505,983)
Capital funding total	5,314,154	4,910,519	4,231,788	(678,731)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

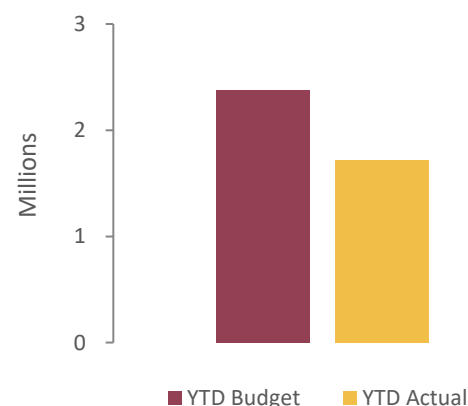
Initial recognition and measurement for assets held at cost

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

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

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

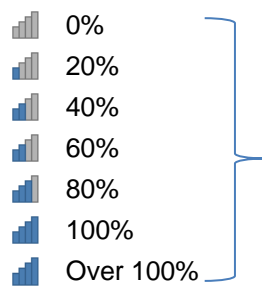
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

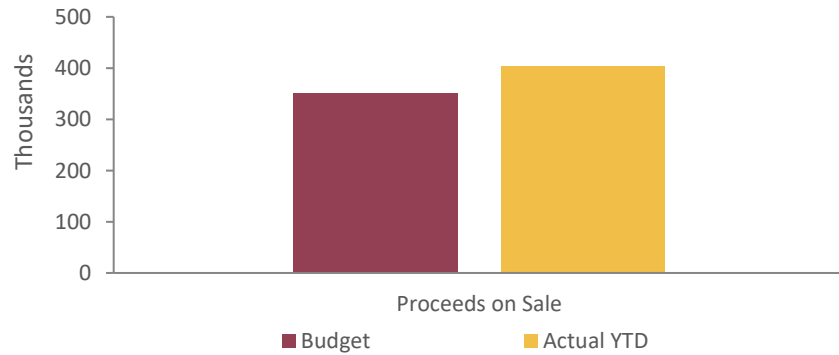
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)
		\$	\$	\$	\$
Plant & Equipment					
PE0091	P09: Semi Side Tipper Trailer	0	0	0	0
PE0191	P19: Grader	455,000	455,000	455,000	0
PE0611	P61: Ute Patching	45,000	45,000	45,808	(808)
PE0631	P63: Road Roller	192,000	192,000	192,000	0
PE0651	P065 Prime Mover - 22/23 Carryforward	267,519	267,519	267,519	0
PE0661	P066 Ute Works Crew - 22/23 Carryforward	0	0	52,786	(52,786)
PE0691	P69: Cherry Picker	50,000	50,000	54,545	(4,545)
PE0101	P10: Mollerin Fire Truck (SEROJA FUNDING)	62,000	62,000	61,914	86
	Misc Plant	0	0	0	0
PE1001	P100: CEO Vehicle	85,000	85,000	75,798	9,202
PE2001	P200: WS Vehicle	60,000	60,000	65,139	(5,139)
PE3001	P300: DCEO Vehicle	65,000	65,000	0	65,000
PEOGENO	Generators - 25KVA Portable (x2) (SEROJA FUNDING)	38,800	38,800	35,273	3,527
PECOMS	Communications Tower (SEROJA FUNDING)	57,000	0	0	0
PEWATER	Water Tanks*	25,000	0	0	0
FE003	L33226 Medical Centre - Generator	22,200	22,200	13,545	8,655
FE002	Rec: Recreation Ground - Generator	35,000	35,000	38,182	(3,182)
Buildings					
BC016	Rec Ground Upgrade & Extension	1,146,635	1,000,000	1,056,163	(56,163)
BC016B	Rec Ground Upgrade & Extension	200,000	200,000	0	200,000
BC001	Admin Office (Paint & Gardens)	35,000	35,000	8,300	26,700
BC054	L271 Greenham Paint & Lino	16,000	16,000	29,251	(13,251)
BC003	L157 Memorial Hall (SEROJA FUNDING)	60,000	60,000	56,679	3,321
BC024	Drive In (Toilets & Tiling)	20,000	20,000	3,041	16,959
Other Infrastructure					
PC001	Synthetic Bowling Green Relocation	400,000	300,000	0	300,000
IO001	Admin Office Carpark	15,000	15,000	0	15,000
PC002	Rec Ground Playground	150,000	150,000	0	150,000
IO005	Depot Auto Gates	40,000	40,000	35,481	4,520
IO002	Pool Balance Tank	40,000	40,000	0	40,000
Infrastructure Roads					
RRG002	Cadoux-Koordas Cement Stabilise	235,000	235,000	222,210	12,790
RRG003	Koordas-Dowerin Reseal	152,000	152,000	140,408	11,592
RRG140	Burakin-Wialki Full Recon	182,000	182,000	224,218	(42,218)
RRG140B	Burakin-Wialki Full Reseal	150,000	150,000	129,764	20,236
R2R004	Koordas-Kulja Reseal	273,000	273,000	380,361	(107,361)
R2R006	Kulja-Kalannie Full Recon	130,000	130,000	140,214	(10,214)
R2R009	Koordas North West Shoulder Recon	70,000	70,000	92,028	(22,028)
RC003	Koordas-Dowerin Reseal	160,000	160,000	142,001	17,999
RC004	Koordas-Kulja Widen Reseal	100,000	100,000	99,544	456
RC010	Mollerin Rock South Reform & Sheet	90,000	45,000	2,592	42,408
RC011	Dukin West Reform & Sheet	90,000	90,000	111,874	(21,874)
RC014	Maher Reform & Sheet	60,000	30,000	153	29,847
FC098	Footpath - Greenham St	40,000	40,000	0	40,000
		5,314,154	4,910,519	4,231,788	678,731

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

OPERATING ACTIVITIES

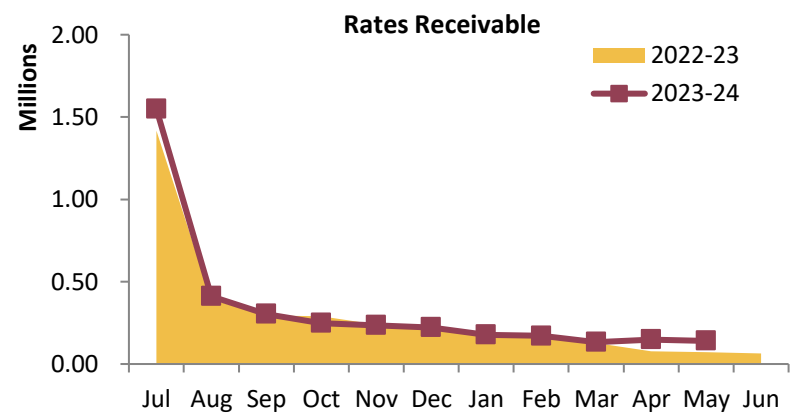
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
10904	P005 Ute Maintenance	0	0	0	0	0	18,346	18,346	0
10917	P019 Grader	0	100,000	100,000	0	6,856	91,092	84,236	0
10947	P058 Ute Patching	0	0	0	0	0	14,136	14,136	0
10949	P061 Ute Gardener	11,000	25,000	14,000	0	8,747	23,636	14,889	0
10951	P063 Roller	0	30,000	30,000	0	0	0	0	0
10931	P065 Prime Mover	0	0	0	0	0	104,811	104,811	0
10954	P066 Ute Works Crew	0	0	0	0	23,706	29,647	5,941	0
10979	P100 CEO Vehicle	65,000	80,000	15,000	0	65,396	64,091	0	(1,305)
10981	P200 WS Vehicle	53,000	50,000	0	(3,000)	48,533	56,363	7,830	0
10988	P300 DCEO Vehicle	61,000	65,000	4,000	0	0	0	0	0
		190,000	350,000	163,000	(3,000)	153,238	402,122	250,189	(1,305)



7 RECEIVABLES

Rates receivable	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	63,512	103,837
Levied this year	1,213,196	1,235,560
Less - collections to date	(1,172,871)	(1,198,504)
Gross rates collectable	103,837	140,892
Net rates collectable	103,837	140,892
% Collected	91.9%	89.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	10,423	30,282	0	3,353	44,058
Percentage	0.0%	23.7%	68.7%	0.0%	7.6%	
Balance per trial balance						
Trade receivables	0	4,387	7,658	0	19,125	44,058
GST receivable		46,071				46,071
Interest Receivable		51,374				51,374
Total receivables general outstanding						141,503

Amounts shown above include GST (where applicable)

KEY INFORMATION

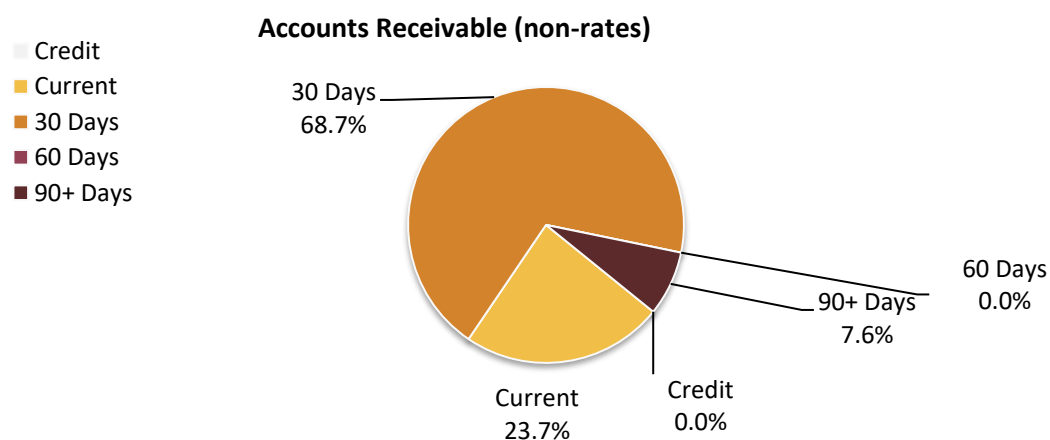
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	6,024,334	(337,225)		5,687,109
Inventory				
Stock on Hand	23,568	9,346		32,914
Total other current assets	6,047,902	(327,879)	0	5,720,023

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

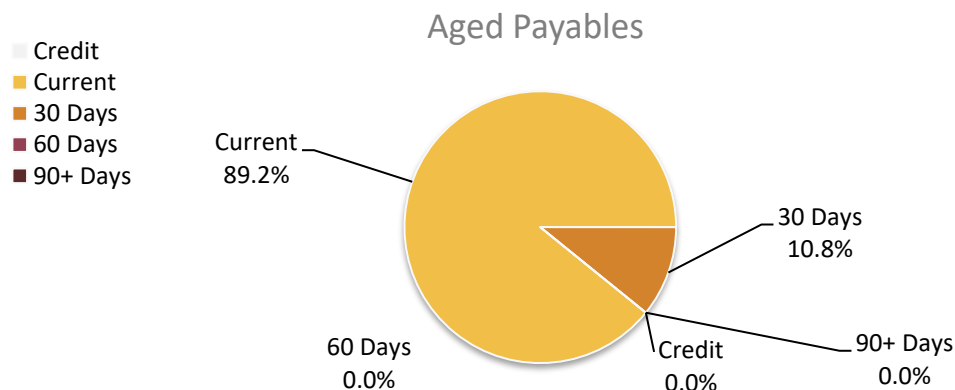
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	314,175	38,150	0	0	352,325
Percentage	0.0%	89.2%	10.8%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	314,175	38,150	0	0	352,325
GST Payable	0	4,033	0	0	0	4,033
PAYG Payables	0	23,360	0	0	0	23,360
Payroll Creditors	0	0	0	(202)	0	(202)
Other Payables - ESL Liability	0	5,904	0	0	0	5,904
Other Payables - Dept Transport	0	6,472	0	0	0	6,472
Other Payables - Retention and Bonds	0	460	6,240	0	63,428	70,128
Prepaid Rates	0	1,005	15,817	0	0	16,822
Total payables general outstanding						478,841

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



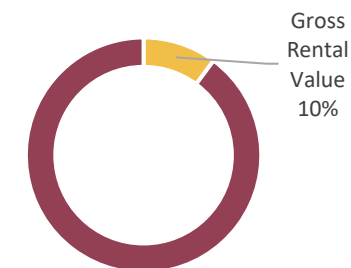
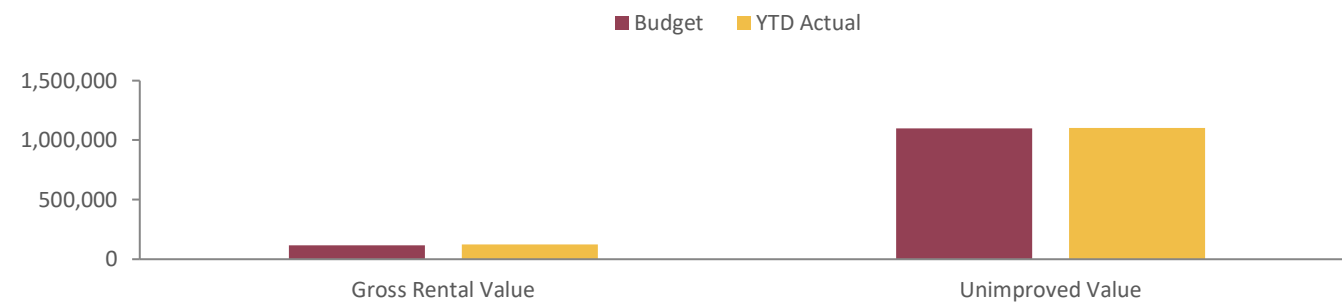
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim Rate Revenue	Revenue	Revenue	Interim Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1217	136	959,024	116,713	1,834	118,547	116,713	7,602	124,315
Unimproved value									
Unimproved Value	0.0126	221	87,194,166	1,100,390		1,100,390	1,100,390	573	1,100,963
Sub-Total		357	88,153,190	1,217,103	1,834	1,218,937	1,217,103	8,175	1,225,278
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	420	28	29,070	11,760		11,760	12,180	0	12,180
Unimproved value									
Unimproved Value	420	33	442,945	13,860		13,860	13,860	0	13,860
Sub-total		61	472,015	25,620	0	25,620	26,040	0	26,040
Discount						-45,000			-45,957
Amount from general rates						1,199,557			1,205,361
Ex-gratia rates	0.06		457,560	25,620		25,620			30,199
Total general rates						1,225,177			1,235,560

KEY INFORMATION

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



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		423,185	0	0	(423,185)	0
Total other liabilities		423,185	0	0	(423,185)	0
Employee Related Provisions						
Provision for annual leave		169,690	0	0	0	169,690
Provision for long service leave		134,652	0	0	0	134,652
Total Provisions		304,342	0	0	0	304,342
Total other current liabilities		727,527	0	0	(423,185)	304,342

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2024	Current Liability 31 May 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		15,930	15,930	15,930
Main Roads Direct Road Grant				0		196,756	196,756	196,756
Fuel Tax Credits Grant Scheme				0		23,500	21,538	28,076
Library Technology and Digital Inclusion Grant						0	0	4,397
Financial Assistance Grant - General				0		64,039	64,039	64,039
Financial Assistance Grant - Roads				0		39,718	39,718	39,718
	0	0	0	0	0	339,943	337,981	348,916

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

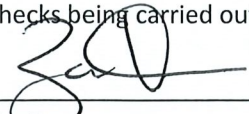
INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2023			31 May 2024	31 May 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)				0		836,000	567,720	883,159
CSRFF Grant				0		130,421	130,419	0
Regional Road Group Grants				0		401,940	401,940	401,940
Roads to Recovery Grant				0		402,890	402,890	398,000
LGRF08 - Cyclone Seroja Local Government Resilience Fund				0		500,000	500,000	500,000
COTA Grant Seniors Luncheon				0		1,000	1,000	1,000
	0	0	0	0	0	2,272,251	2,003,969	2,184,099

**Monthly Report - List of Accounts Paid
Submitted to Council 26 June 2024**

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V675 to V739 and direct bank transactions totalling \$714,685.01 submitted to each member of the Council, on Wednesday the 26 June 2024, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



Zac Donovan
Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V675	14/05/2024	Dept of Transport	Transfer Fee Box Top Trailer 1TZV507	\$ 20.40
V676	16/05/2024	ATO	April 2024 BAS	\$ 25,112.00
V677	16/05/2024	Synergy	Bulk Accounts	\$ 7,020.04
V678	17/05/2024	Aluminium Seating Specialists	Aluminium Seating Rec Ground	\$ 5,782.70
V679	17/05/2024	Avon Waste	April Refuse and Recycling Collection	\$ 5,832.65
V680	17/05/2024	BOC Limited	Container Service 29/03 to 27/04/24	\$ 113.45
V681	17/05/2024	Koordoux PL	Gravel Royalties	\$ 9,117.90
V682	17/05/2024	KTY Electrical Services	L271 Replacement Lighting Prep Lay Kitchen, L13U2 Install Genset Switch	\$ 4,097.17
V683	17/05/2024	Landgate	Consolidated Mining Tenement Roll	\$ 313.75
V684	17/05/2024	Metal Artwork Badges	Desk Name Plaques & Bases	\$ 152.90
V685	17/05/2024	Northam Carpet Court	L271 10 Vertical Blinds, L550 UE 3 Verticals, L204 3 Verticals	\$ 5,962.00
V686	17/05/2024	Northam Districts Glass	L271 Reglaze Sliding Door	\$ 660.00
V687	17/05/2024	Officeworks	2 x Office Desks, Library Laptop, 2 x Keyboards	\$ 2,325.82
V688	17/05/2024	Omnicom Media Group	Advert Contract Manage Koorda Aquatic Centre	413.17
V689	17/05/2024	Paramount Pictures	Movie - Killers of the Flower Moon	\$ 275.00
V690	17/05/2024	Sheridan's	3 x Staff/Councillor Badges	\$ 99.94
V691	17/05/2024	Shire of Merredin	Annual M/ship C W Visitor Centre 2023-24	\$ 205.00
V692	17/05/2024	Sony Pictures	Movie - Ghostbusters Frozen Empire	\$ 275.00
V693	17/05/2024	Stallion Homes & Multicon	April Progress Claim - Rec Ground	\$ 131,669.03
V694	17/05/2024	Stewart & Heaton	BFB Name Tags (3)	\$ 25.21
V695	17/05/2024	Synergy	Yalabee & Gym Supply period: 10/5 to 7/5/24	\$ 1,403.18
V696	17/05/2024	Team Global Express	Freight Dog Waste Bags	\$ 66.36
V697	17/05/2024	WA Contract Ranger Services	Ranger Services Including Travel 2/5 & 8/5/24	\$ 783.75
V698	17/05/2024	Wongan Hills Boekemans	P300 30K Service, P100 20K Service	\$ 843.27
V699	20/05/2024	Dept of Transport	Transfer Fee Box Top Trailer 1TZV508	\$ 20.40
V700	22/05/2024	Shire of Koorda	Employee Wages	\$ 42,685.20
V701	22/05/2024	Beam Superannuation	Employee Super Payment	\$ 9,889.86
V702	27/05/2024	Bankwest Credit Card	See Below	\$ 6,641.60
V703	27/05/2024	Koorda Community RC	ATM Rebate Oct - Mar	\$ 55.00
V704	27/05/2024	Landgate	Rural UV General Revaluation 2024/25	\$ 5,019.00
V705	27/05/2024	RBC Rural	Monthly Meterplan	\$ 172.21
V706	27/05/2024	RDA Wheatbelt	2024/25 Subscription to Grant Guru Portal	\$ 550.00
V707	27/05/2024	Sally J Design	Community Logo Project	\$ 264.00
V708	27/05/2024	Synergy	Streetlights & L17933	\$ 2,244.11
V709	27/05/2024	Telstra	Office \$554.86, Mobiles \$201.99	\$ 756.85
V710	29/05/2024	CW Football League	Executive Office Role Contribution	\$ 2,500.00
V711	29/05/2024	Elders Rural Services	Works Crew - Work Boots	\$ 562.65
V712	29/05/2024	Harcher Wheatbelt	Toilet Rolls, Microfibre Cloths, 5L Antibacterial	\$ 213.30
V713	29/05/2024	Hersey's Safety	Protective Gloves	\$ 44.00
			Subtotal	\$ 274,187.87

RATES	Actual 2023-24			Budget 2024-25		
	Properties	Rate \$	Total	Properties	Rate \$	Total
Minimums	62	\$	26,040	63	\$	27,090
GRV	29	\$ 420	\$ 12,180	27	\$ 430	\$ 11,610
UV	18	\$ 420	\$ 7,560	21	\$ 430	\$ 9,030
UV - Mining	15	\$ 420	\$ 6,300	15	\$ 430	\$ 6,450
General Rates	355	\$	1,215,360	355	\$	1,252,676
GRV	135	0.121700	\$ 116,713	137	0.088500	\$ 120,365
UV	220	0.012600	\$ 1,098,122	217	0.011000	\$ 1,131,829
UV - Mining	1	0.012600	\$ 525	1	0.011000	\$ 482
Discount			\$ (45,957)			\$ (45,000)
TOTAL	417	\$	1,195,443	418	\$	1,234,766
CBH Ex-gratia Rates			\$ 30,199			\$ 29,750
	Annual T notification		457,560	Annual T notification		437,500
	Rate		0.066	Rate		0.068

RUBBISH	Actual 2023-24			Budget 2024-25		
	Properties	Rate \$	Total	Properties	Rate \$	Total
Refuse	220	\$ 305	\$ 39,595	228	\$ 320	\$ 42,300
Refuse	203	\$ 185	\$ 37,555	211	\$ 190	\$ 40,090
Age Pension	17	\$ 120	\$ 2,040	17	\$ 130	\$ 2,210
Recycling	210	\$ 295	\$ 35,815	215	\$ 310	\$ 37,850
Refuse	193	\$ 175	\$ 33,775	198	\$ 180	\$ 35,640
Age Pension	17	\$ 120	\$ 2,040	17	\$ 130	\$ 2,210
TOTAL			\$ 75,410			\$ 80,150
Budget Expenditure			\$ 62,400			\$ 67,000

SEWERAGE	Actual 2023-24			Budget 2024-25		
	Properties	Rate \$	Total	Properties	Rate \$	Total
Sewerage	176	\$	128,432	178	\$	132,439
Minimums	28	\$ 360	\$ 10,080	28	\$ 370	\$ 10,360
Rates	139	0.109600	\$ 111,527	141	0.085000	\$ 115,014
Utility	9		\$ 6,825	9		\$ 7,065
TOTAL			\$ 128,432			\$ 132,439

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
Property Enquiries							
Settlement/Real Estate Agents - Rural Rates Enquiry Only	Per Request	3030121	\$ 77.00	\$ 77.00	Y	C	LG Act 1995 Section 6.16
Settlement/Real Estate Agents - Townsite Only Rates, Orders & Requisitions	Per Request	3030121	\$ 132.00	\$ 132.00	Y	C	LG Act 1995 Section 6.16
CBH Ex-gratia rates - per tonne		3030140	\$ 0.066	\$ 0.068	Y	C	LG Act 1995 Section 6.16
Administration							
Photocopying/Printing per page (A4, 1 side B&W)	Per page	3030220	\$ 0.85	\$ 0.85	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3, 1 side B&W)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A4)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Scanning to File per page (A3 & A4)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Printed copy of Council Agenda or Minutes		3030221	\$ 25.00	\$ 25.00	Y	C	LG Act 1995 Section 6.16
Corndolly Pins		3030222	\$ 9.00	\$ 9.00	Y	C	LG Act 1995 Section 6.16
Keyrings		3030222	\$ 6.00	\$ 6.00	Y	C	LG Act 1995 Section 6.16
Pens		3030222	\$ 5.00	\$ 5.00	Y	C	LG Act 1995 Section 6.16
Stubby Holders		3030222	\$ 4.00	\$ 4.00	Y	C	LG Act 1995 Section 6.16
Animal Control							
Dog Annual Registration; Sterilised Dog/Bitch	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Annual Registration; Unsterilised Dog/Bitch	Per Year	3050221	\$ 50.00	\$ 50.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Sterilised Dog/Bitch	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Unsterilised Dog/Bitch	Per Three Years	3050221	\$ 120.00	\$ 120.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Sterilised Dog/Bitch	Life	3050221	\$ 125.00	\$ 125.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Unsterilised Dog/Bitch	Life	3050221	\$ 250.00	\$ 250.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Working Dogs	Per Year	3050221	25% of fee	25% of fee	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Dog Regulations 2013 (Reg 17)
Registration; Service Dog	Per Year	3050221	No Charge	No Charge	N	S	Dog Regulations 2013 (Reg 17)
Impound Fees; Dogs & Cats	Per Impound	3050220	\$ 75.00	\$ 75.00	Y	C	LG ACT 1995 Section 6.16
Sustenance Fee	Per Day	2050265	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Release of Dog or Cat Outside Facility Opening Hours	Per Animal	3050220	\$ 225.00	\$ 225.00	Y	C	LG ACT 1995 Section 6.16
First Aid Treatment of Any Impounded Animal	Cost Recovery	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Dog Yard Inspection; Restricted & Dangerous Dog Only	Per Inspection	2050216	\$ 50.00	\$ 50.00	Y	S	Dog Regulations 2013 (Reg 17)
Application of Licence as Approved Kennel Establishment	Per Application	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Approved Kennel Establishment Licence & Annual Renewal	Per Licence	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Application to Keep More Than The Prescribed Number of Dogs	Per Application	3050221	\$ 100.00	\$ 100.00	N	S	Dog Regulations 2013 (Reg 17)
Ranger Inspection Fee	Per Application	2050216	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Cat Annual Registration; Sterilised Cat	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Cat Act 2011
Cat Three Year Registration; Sterilised Cat	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Cat Act 2011
Cat Life Registration; Sterilised Cat	Life	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Cat Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Cat Act 2011
Registration of Breeding Cat	Per Year	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Sustenance Fee; All Livestock Per Head	Per Day	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Infringements	Per Infringement	2050216	Per Act	Per Act	N	S	R35 Dog Regulations 2013 & S62 Cat Act 2011
Building Hire							
ES Building	Per Day	3050520	\$ 77.00	\$ 82.50	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Rent	Per Week	3070720	\$ 165.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Room Hire	Per Day	3070720	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; All Facilities	Per Event	3110120	\$ 165.00	\$ 176.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Morning/Afternoon	Per Event	3110120	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Evening after 5pm, Casual Use or Stage Only	Per Event	3110120	\$ 25.00	\$ 25.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Full Dress Rehearsal	Per Event	3110120	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Function - All Facilities (Pavillion, Kitchen, Bar etc)	Per Event	3110320	\$ 160.00	\$ 275.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Meeting Rooms (Old Kitchen or Tennis Rooms)	Per Event	3110320	\$ 55.00	\$ 82.50	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Use of PA System	Per Event	3110320	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Bond for PA System	Bond	3110320	\$ 270.00	\$ 270.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Functions where alcohol will be consumed	Bond	3110320	\$ 325.00	\$ 385.00	Y	C	LG ACT 1995 Section 6.16
Swimming Pool (Out of normal hours); Plus Manager's wage	Per Hour	3110220	\$ 65.00	\$ 65.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery				Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
Housing							
Staff Housing; Employee Rent	Per Week	3090120	\$ 70.00	\$ 80.00	N	C	LG ACT 1995 Section 6.16
Lot 95 Greenham (3)	Per Week	3090220	\$ 150.00	\$ 160.00	N	C	LG ACT 1995 Section 6.16
Lot 98 Greenham	Per Week	3090220	\$ 160.00	\$ 165.00	N	C	LG ACT 1995 Section 6.16
Lot 550 DEF Smith (3)	Per Week	3090220	\$ 120.00	\$ 135.00	N	C	LG ACT 1995 Section 6.16
Lot 164C Lodge (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 204 Pearman (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 164 Lodge; Non Staff Charge	Per Week	3090220	\$ 165.00	\$ 170.00	N	C	LG ACT 1995 Section 6.16
Lot 203 Pearman; Non Staff Charge	Per Week	3090220	\$ 165.00	\$ 170.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 13 Smith (3)	Per Week	3090320	\$ 135.00	\$ 140.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 291 Smith (3)	Per Week	3090320	\$ 120.00	\$ 140.00	N	C	LG ACT 1995 Section 6.16
Community Housing; 550 ABC Smith (3)	Per Week	3090320	\$ 120.00	\$ 135.00	N	C	LG ACT 1995 Section 6.16
Housing Bond; Four Weeks Rent and \$150 Pet Bond if Applicable					N	C	LG ACT 1995 Section 6.16
Refuse Collection							
Refuse Collection	Per Bin	3100120	\$ 185.00	\$ 190.00	N	C	S.67 WARR Act 2007
Refuse Collection; Age Pensioner	Per Bin	3100120	\$ 120.00	\$ 130.00	N	C	S.67 WARR Act 2007
Recycling Collection	Per Bin	3100125	\$ 175.00	\$ 180.00	N	C	S.67 WARR Act 2007
Recycling Collection; Age Pensioner	Per Bin	3100125	\$ 120.00	\$ 130.00	N	C	S.67 WARR Act 2007
Rubbish Site Charge; Non Collection			\$ 60.00	\$ 60.00	Y	C	S.67 WARR Act 2007
Replacement Bin	Per Bin		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Sewerage							
Sewerage Rate in the Dollar		3100120	\$ 0.1096	\$ 0.0850			Health (Miscellaneous Provisions) Act 1911 Section 41
Minimum Charge		3100120	\$ 360.00	\$ 370.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; First Major Fixture		3100120	\$ 260.00	\$ 265.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; Each Additional Major Fixture		3100120	\$ 115.00	\$ 120.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Septic Fees (Statutory)							
Application Fee	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Local Government Report Fee (Waste greater than 540L per day)	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Permit to Use an Apparatus (Includes All Inspections)	Per Inspection	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Town Planning							
As Per Development & Planning (Local Government Fees) Regulations 2000	Per Application	3100620					LG ACT 1995 Section 6.16
Cemetery							
Plot Fee; Land For Grave 2.4m x 1.2m	Per Application	3100720	\$ 30.00	\$ 30.00	Y	C	Cemeteries Act 1986
Plot Fee; Land For Grave 2.4m x 2.4m	Per Application	3100720	\$ 60.00	\$ 60.00	Y	C	Cemeteries Act 1986
Digging of Grave; Child Under 5 Years of Age, 1.2m Deep	Per Internment	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 1.8m Deep	Per Internment	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 2.15m Deep	Per Internment	3100720	\$ 1,500.00	\$ 1,500.00	Y	C	Cemeteries Act 1986
Digging of Grave; Beyond 1.8m for Each Additional 0.3m or Part Thereof	Per Internment	3100720	\$ 200.00	\$ 200.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Child Under 5 Years (Opening & Refilling)	Per Application	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Persons Over 5 Years (Opening & Refilling)	Per Application	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Grant of Right of Burial	Per Application	3100720	\$ 108.00	\$ 108.00	N	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Saturdays	Per Event	3100720	\$ 325.00	\$ 325.00	Y	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Public Holidiays and Sundays	Per Event	3100720	\$ 540.00	\$ 540.00	Y	C	Cemeteries Act 1986
Niche Wall; Single Niche	Per Application	3100721	\$ 100.00	\$ 150.00	Y	C	Cemeteries Act 1986
Niche Wall; Double Niche	Per Application	3100721	\$ 140.00	\$ 250.00	Y	C	Cemeteries Act 1986
Funeral Directors Licence (Valid until 30 June of the financial year paid)	Per Application	3100720	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Monumental Masons Licence (Valid until 30 June of the financial year paid)	Per Application	3100722	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Permit; Erect Monument or Headstone	Per Application	3100722	\$ 27.00	\$ 27.00	N	C	Cemeteries Act 1986
Permit; Erect Any Name Plate	Per Application	3100722	\$ 21.00	\$ 21.00	N	C	Cemeteries Act 1986

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
Seasonal Sporting Club Fees							
Recreation Ground; Cricket	Per Annum	3110321	\$ 450.00	\$ 480.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Tennis	Per Annum	3110321	\$ 520.00	\$ 550.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Basketball	Per Annum	3110321	\$ 420.00	\$ 440.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Hockey	Per Annum	3110321	\$ 420.00	\$ 440.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Netball	Per Annum	3110321	\$ 420.00	\$ 440.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Football	Per Annum	3110321	\$ 2,600.00	\$ 2,750.00	Y	C	LG ACT 1995 Section 6.16
Gymnasium Fees							
Annual - Adult	Per Year	3110322	\$ 160.00	\$ 170.00	Y	C	LG ACT 1995 Section 6.16
Annual - Pensioner/Student	Per Year	3110322	\$ 128.00	\$ 135.00	Y	C	LG ACT 1995 Section 6.16
6 months - Adult	Per 6 Months	3110322	\$ 100.00	\$ 105.00	Y	C	LG ACT 1995 Section 6.16
6 months - Pensioner/Student	Per 6 Months	3110322	\$ 80.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
3 months - Adult	Per 3 Months	3110322	\$ 60.00	\$ 65.00	Y	C	LG ACT 1995 Section 6.16
3 months - Pensioner/Student	Per 3 Months	3110322	\$ 48.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Sports Club	Per Session	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Fob Bond	Bond	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Drive In Entry							
Double Feature Adults; 16 and over	Per event	3110323	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Double Feature Children; 3 years and under free	Per event	3110323	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Single Movie Screening Adults; Children free	Per event	3110323	\$ 10.00	\$ 10.00	Y	C	LG ACT 1995 Section 6.16
Library							
Charge for lost books	Per book	3110501	Replacement Value	Replacement Value		C	LG ACT 1995 Section 6.16
Short Term Accommodation - Yalambee							
1 Bedroom Unit	Per Night	3130222	\$ 120.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
1 Bedroom Unit	Per Week	3130222	\$ 400.00	\$ 420.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Night	3130222	\$ 145.00	\$ 150.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Week	3130222	\$ 500.00	\$ 525.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Short Term Accommodation - Caravan Park (PAY 2, STAY 3)							
Powered Site	Per Night	3130221	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Powered Site	Per Week	3130221	\$ 140.00	\$ 140.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Night	3130221	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Week	3130221	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Week	3130221	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Showers; Non Park Resident	Per Use	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Washing Machine	Per Cycle	3130221	\$ 3.00	\$ 3.00	Y	C	LG ACT 1995 Section 6.16
Clothes Dryer	Per Cycle	3130221	\$ 4.00	\$ 4.00	Y	C	LG ACT 1995 Section 6.16
RV Parking Fee; Not in Caravan Park	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Building Control							
Swimming Pool Enclosure Inspection	Per Inspection	3130321	\$ 80.00	\$ 80.00	N	S	Building Act 2011 (s.16(1))
Plant Hire - Rural							
Tree Planter (Automated)	Per Day	3130120	\$ 220.00	\$ 220.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Manual)	Per Day	3130120	\$ 110.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Hand Held)	Per Day	3130120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Bail Layer	Per Day	3130120	\$ 32.00	\$ 32.00	Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2023/24	Fee & Charge 2024/25	GST	Statutory or Council Fee	Act or Regulation
Private Works							
Graders	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Front End Load	Per Hour	3140120	\$ 175.00	\$ 175.00	Y	C	LG ACT 1995 Section 6.16
Self Propelled M.T Roller	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Steel Roller	Per Hour	3140120	\$ 145.00	\$ 145.00	Y	C	LG ACT 1995 Section 6.16
Truck - 6x4	Per Hour	3140120	\$ 155.00	\$ 155.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Tri Axle Side Tipper	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Low Loader	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Bobcat	Per Hour	3140120	\$ 105.00	\$ 105.00	Y	C	LG ACT 1995 Section 6.16
Broom & Tractor	Per Hour	3140120	\$ 120.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
Truck - 3T	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Cherry Picker	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Excavator	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Street Sweeper	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Labour Hire	Per Hour	3140120	\$ 85.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
Western Power Hourly Rate	Per Hour	3140120	\$ 245.00	\$ 245.00	Y	C	LG ACT 1995 Section 6.16
Ride on Mower	Per Hour	3140120	\$ 95.00	\$ 95.00	Y	C	LG ACT 1995 Section 6.16
Compactor	Per Day	3140120	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Gravel/Wodjil	Per Tonne	3140120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Blue Metal (if available)	Per Tonne	3140120	\$ 70.00	\$ 70.00	Y	C	LG ACT 1995 Section 6.16
Other Economic Services							
ATM Fee	Per Transaction	3130822	\$ 2.80	\$ 2.80	Y	C	LG ACT 1995 Section 6.16
Community Bus	Per km	3130834	\$ 0.80	\$ 0.88	Y	C	LG ACT 1995 Section 6.16
Community Bus; Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Water Standpipes	Per kilolitre	3130821	TBA	TBA		C	LG ACT 1995 Section 6.16

NOTE: 2024/25 budget allocation worked off 10 weeks @ 2023/24 rent and 42 weeks @ 2024/25 rent as eight weeks notice period required for increases.

HOUSING		Budget 2023-24			Budget 2024-25		
		Properties	Rate \$	Total	Properties	Rate \$	Total
Staff		8	\$ 490	\$ 29,120	8	\$ 560	\$ 36,540
Admin	Lot 9 Smith	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Works	Lot 68 Smith	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Admin	Lot 164 Lodge	2	\$ 70	\$ 7,280	2	\$ 80	\$ 8,120
Works	Lot 203 Pearman	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Admin	Lot 271 Greenham	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Works	Lot 274 Lodge	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Admin	L282 Pearman	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Works	Lot 550 DEF Smith	1	\$ 70	\$ 3,640	1	\$ 80	\$ 4,060
Other - Housing		7	\$ 430	\$ 50,440	6	\$ 460	\$ 46,930
	Lot 95 Greenham	3	\$ 150	\$ 23,400	3	\$ 160	\$ 24,660
	Lot 98 Greenham	1	\$ 160	\$ 8,320	1	\$ 165	\$ 8,530
	Lot 550 DEF Smith	3	\$ 120	\$ 18,720	2	\$ 135	\$ 13,740
Other - Leases		2	\$ 1,150	\$ 59,800	2	\$ 1,150	\$ 59,800
To 1 April 2030	Lot 164C Lodge	1	\$ 600	\$ 31,200	1	\$ 600	\$ 31,200
To 3 March 2025	Lot 204 Pearman	1	\$ 550	\$ 28,600	1	\$ 550	\$ 28,600
Community		8	\$ 375	\$ 52,260	9	\$ 415	\$ 63,540
	Lot 13 Smith	3	\$ 135	\$ 21,060	3	\$ 140	\$ 21,690
	Lot 291 Smith	3	\$ 120	\$ 18,720	3	\$ 140	\$ 21,240
	Lot 550 ABC Smith	2	\$ 120	\$ 12,480	3	\$ 135	\$ 20,610
TOTAL				\$ 191,620			\$ 206,810

ASSET NO.	ASSET	2024/25			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		COST	TRADE	C/OVER									
10,900	P001 Community Bus - 2017 Toyota Coaster					70,000							
10,901	P002 Ute Mechanic - 2021 4x4 Ford XL Ranger PX3 Single Cab				12,000			15,000			15,000		
10,902	P003 Ute Gardener - 2019 4x2 Ford Ranger XL	50,000	25,000	25,000				10,000				10,000	
10,977	P004 Water Truck - 2012 Hino Water Cart												
10,990	P005 Ute Maintenance - 2023 Isuzu Dmax 4x2				12,000			12,000			15,000		
10,987	P006 Tipper Truck - 2023 Hino							30,000					
10,906	P007 Fire Tender Kulja - 2006 Isuzu FSS550												
10,907	P008 Fire Tender Koorda - 2020 Isuzu FRS150/260												
10,908	P009 Semi Side Tipper - 2000 Haulmore				100,000								
10,909	P010 Fire Tender Mollerin - 1986 Isuzu FTS Tip Truck	TO DISPOSE OF											
10,995	P010 Fire Tender Mollerin - 1993 Hino Kestral 4x4												
10,986	P011 Loader - 2021 John Deere									100,000			
	P012 - Trailer Sewerage (KD 012)												
10,912	P013 Excavator - 2013 Cat 305E CR Mini Hydraulic Excavator				50,000								
10,960	P014 Slasher/Mower - 2021 John Deer Z994R												
10,914	P015 Roller Vib - 1990 Pedestrian with Polmac Trailer												
10,915	P016 Roller Vib - 2004 Cat CS54	220,000	30,000	190,000									
10,961	P017 Tree Planter - 2009 Chatfield Ezy Planter												
10,916	P018 Prime Mover - 2017 UD 6x4 Truck				150,000						180,000		
11,100	P019 Grader - 2023 Caterpillar 140												
10,918	P020 Grader - 2015 Cat 12M					400,000							
10,919	P021 Trailer Semi - 2009 Haulmore							60,000					
10,980	P022 Trailer Plant - 2022 Coastmac PT45 4.5tn												
10,923	P025 - Trailer												
10,924	P026 Slasher/Mower - 2014 Toro Reelmaster 5510				10,000								
	P028 Fuel Tanker - 1978 Tailer 4500L												
10,926	P029 Tractor - 2021 New Holand Tractor										45,000		
10,927	P030 Roller Drawn - 1972 Pacific												
10,928	P031 Low Loader - 2013 Howard Porter Drop Deck Trailer Float									50,000			
10,930	P034 - Trailer Fuel												
10,974	P035 Prime Mover - 2021 UD GW 26 460 6x4							160,000					
10,933	P037 Fire Ute - 2012 Toyota Landcruiser Fastattack												
10,978	P038 Trailer Sewerage - Sewerjett Mako Powered Trailer												
10,964	P039 Slasher/Mower - Wilson 2m												
10,935	P040 Ute Gardener - 2020 4x2 Ford XL Ranger PX3				12,000				12,000			12,000	
10,937	P043 Front End Loader - 2014 Volvo L90F FEL	420,000	50,000	370,000									
10,939	P047 Water Tanker - 1985 Fruehauf												
10,940	P048 Roller Vib/Drawn - 2002 Roller												
10,941	P049 Sweeper - 2014 9XR Mobile Road Sweeper SW9XKDSL												
10,938	P050 Grader - 2019 Cat 12M						400,000						
	P051 Trailer Generator - 2003 Loadstar Boxtop Tandem Trailer												
10,943	P053 Slasher/Mower - 2011 Toro Ground Master (Golf)												
10,982	P053 Slasher/Mower - 2022 John Deere Z994R ZTrak												
10,971	P055 Roller - Horwood Bagshaw FR899930												
10,983	P055 Ute Team Leader - 2022 4x4 Ford XLS Ranger PX3 Dual Cab	60,000	35,000	25,000		16,000		18,000		18,000		18,000	

ASSET NO.	ASSET	2024/25			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		COST	TRADE	C/OVER									
	P056 Mower - 2000 John Deere L100 Lawn Mower												
10,976	P057 Trailer Semi - 2022 Haulmore										95,000		
10,989	P058 Ute Gardener - 2023 Isuzu D-Max					18,000				18,000			
10,948	P059 Skidsteer - 2016 Newholland Bobcat				60,000								
10,999	P061 Ute Gardener - 2023 Toyota Hilux 4x2 Tip Tray						18,000				18,000		
10,950	P062 Tractor - 2001 Case CX70									15,000			
10,998	P063 Roller Road - 2023 Bomag BW28RH												
10,991	P065 Prime Mover - 2023 UD GW 26 460KAL 6x4									180,000			
10,996	P066 Ute Works Crew - 2023 Ford Ranger 4x4 Dual Cab				16,000		16,000		18,000		18,000		18,000
10,993	P069 Cherry Picker - 2021 Crendon Squirrel 558-SD-D EWP												
NEW	P# - Ute MPO - 4x2 Single Cab	40,000	0	40,000									
10,992	P100 CEO Vehicle - 2023 Toyota Prado VX Crystal Pearl	85,000	65,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10,997	P200 WS Vehicle - 2023 Ford Ranger Wildtrak 4x4	72,000	61,000	11,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10,988	P300 DCEO Vehicle - 2022 Toyota Prado GXL	75,000	55,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Misc Plant - Compact Boom Spray (6m, 400L tank)	16,000	0	16,000	15,000	15,000	15,000	15,000	18,000	18,000	18,000	18,000	18,000
	SEROJA - Communication Trailer (23/24 C/F)	55,000	0	55,000									
		1,093,000	321,000	772,000	467,000	549,000	479,000	130,000	298,000	429,000	434,000	88,000	66,000

2024/2025 Roadworks Program

ACCOUNT	ROAD	WORKS	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION		LENGTH	Comment M ²
				FUNDING SOURCE					START	END		
RRG006	Kulja-Kalannie	Full Recon	180	120	50			10	4.50	5.80	1.30	
RRG140	Burakin-Wialki	Full Recon	300	200	100				23.10	25.30	2.20	
RRG140B	Burakin-Wialki	Full Recon	168	112				56	4.20	5.40	1.20	
R2R002	Cadoux-Koorda	Full Recon	144				144		3.00	3.50	0.50	and SLK 6.20-6.70
R2R004	Koorda-Kulja	Cement Stabalise	282		100		182		5.60	6.80	1.20	
R2R004B	Koorda-Kulja	Full Recon	290		150	60	80		45.30	46.90	1.60	
R2R004C	Koorda-Kulja	Reseal	100				100		2.00	4.40	2.40	
R2R004D	Koorda-Kulja	Recon	200				200		4.40	5.60	1.20	and SLK 6.80-7.50
RC014	Maher	Reform & Sheet	60		60				7.40	9.60	2.20	
RC023	Rabbit Proof Fence	Reform & Sheet	60		60				4.00	6.20	2.20	
RC026	Chapman	Clear	60		60				0.00	6.00	6.00	
RC052	Green	Reform & Sheet	60		60				0.00	2.00	2.00	
Footpath	Greenham & Scott Street		140			140						Greenham 23/24 C/F
Parking	Railway St Truck Bay		150					150				
WSFN	Cadoux-Koorda & Koorda-Wyalkatchem		200		188			12				WSFN
		TOTAL CONSTRUCTION	2394	432	828	200	706	228				

STRATEGIC PILLAR 1 - OUR COMMUNITY

Community Priorities	Council Actions	Revised Council Actions
1.1 - Local people feel safe, engaged, and enjoy a healthy and peaceful lifestyle.	1.1.1 - Maintain strong working relationships with State Agencies. (e.g. WAPOL, Department of Education and WACHS)	1.1.1 - Schedule of quarterly President and CEO meetings with regional representatives from: WAPOL, WACHS and Department of Education representatives.
	1.1.2 - Advocate for continued improvements in medical, education and support services from other levels of government and the private sector that facilitates aging, living and learning within the Shire.	1.1.2 – Secure medical practitioner for Koorda for two days per week.
	1.1.3 - Facilitate and support events that promote the region and deliver a positive economic impact.	1.1.3 - Complete agreement with CRC to define and implement a schedule of events and activities to enhance community lifestyle and engagement.
1.2 - Local volunteer groups supported through initiatives that reduce volunteer fatigue and strengthen their resilience.	1.2.1 - Recognise and support the value of our community volunteers and provide meaningful opportunities to contribute to Shire projects and improving local living.	1.2.1 - Create a register of volunteers' skills and availability and hold an annual event (via CRC agreement) to recognise registered volunteers.
	1.2.2 - Develop and implement a Community Grants Program.	1.2.2 - Review and refine community grants program as required.
	1.2.3 - Make available a list of current grant opportunities to local businesses, clubs and community groups.	1.2.3 - Develop grants communication strategy in concert with CRC to alert community groups to opportunities.
1.3 - Emergency services are supported with effective planning, risk mitigation, response, and recovery	1.3.1 - Work with emergency service stakeholders to ensure the Shire and Volunteers meet WHS standards	1.3.1 - Work with emergency service stakeholders to ensure the Shire and Volunteers meet DFES training and WHS standards.
	1.3.2 - Conduct regular LEMC meetings and exercises.	1.3.2 - Conduct regular LEMC and BFAC meetings and exercises with outcomes reported to community.
	1.3.3 - Investigate regional emergency service arrangements. (Policies, procedures, risk management plans).	1.3.3 - Establish closer links to regional emergency services and participate in regional exercises.

STRATEGIC PILLAR 2 - OUR ECONOMY

Community Priorities	Council Actions	Revised Council Actions
2.1 - Our local economy grows in a sustainable manner.	2.1.1 - Ensure that our planning framework is modern and meets the needs of the relevant zoning stakeholders, such as industry, residential, small business and any emerging opportunities.	2.1.1 - Review planning framework and scheme to ensure contemporary and compliant and engage community and business input to confirm will meet needs and expectations of stakeholders.
	2.1.2 - Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.	2.1.2 - Develop continuity plans for power and telecommunications infrastructure and advocate requirements with other levels of government and regional stakeholders as required.
	2.1.3 - Investigate the viability of a Business/Economy grant program.	2.1.3 - Develop local supplier panel to support and streamline local purchasing by Shire.
	2.1.4 - Promote business network development and collaboration. (e.g. CRC business after dark and Wheatbelt Business Network)	2.1.4 - Create economic development strategy in consultation with community and business to identify unique proposition and operational barriers.
	2.1.5 - Activate the town centre through community inspired street scaping and initiatives	2.1.5 - Complete community infrastructure projects including Business Buzz and Green Heart townscape projects, and the Recreation Precinct phases 2 and 3.
		2.1.6 – Develop Shire Housing Strategy to include expanded short-term and worker accommodation.
2.2 - Tourism helps to diversify and grow our local economy	2.2.1 - Contribute to regional tourism marketing campaigns. (e.g. NEWTRAVEL/Wheatbelt Way)	2.2.1 - Undertake redevelopment of Drive-In facilities and develop and implement promotion strategy.
	2.2.2 - Work towards a high standard of tourism assets and information.	2.2.2 – Investigate enhancing tourist experience with free Wi-Fi at Yalabee Units and Caravan Park.
		2.2.3 – Investigate a unique event that leverages the Shire’s assets to attract visitors and tourists.

STRATEGIC PILLAR 3 - OUR ENVIRONMENT

Community Priorities	Council Actions	Revised Council Actions
3.1 - Shire owned facilities are renewed and maintained in a strategic manner to meet community needs.	3.1.1 - Manage Shire Assets sustainably using the Strategic Resourcing Plan.	3.1.1 - Review asset management program to include asset life planning and replacement with defined scheduled maintenance program.
	3.1.2 - Develop and implement online user maintenance request system	3.1.2 - Develop and implement online user maintenance request system.
3.2 - Safe, efficient, and well-maintained road, and footpath infrastructure.	3.2.1 - Continue to improve the road and footpath network by maximising external funding sources and delivering infrastructure projects to a high standard.	3.2.1 – Review and enhance existing road construction and maintenance strategy to align with changing funding provision and opportunities.
	3.2.2 - Implement an effective, proactive road maintenance program that is sensitive to industry seasonality.	3.2.2.- Road asset review to determine routes and develop works program required to support future industry requirements.
3.3 - A high standard of sustainable waste services.	3.3.1 - Develop and effectively implement Waste Management and Landfill Rehabilitation Project.	3.3.1 – Construct waste transfer station to extend life of existing landfill and to prepare for regional solution
	3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.	3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.
3.4 - Conservation of our natural environment for future generations.	3.4.1 - Support renewable energy initiatives and encourage further renewable industry development.	3.4.1 – Develop Shire strategy for renewable energy options to trial prior to implementation.
	3.4.2 - Partner with Wheatbelt NRM and DWER for future grant and project opportunities.	3.4.2 - Partner with Wheatbelt NRM and DWER for future grant and project opportunities.
	3.4.3 - Increase community awareness and preparedness for the impacts of climate change and its major local risks such as bush fires.	3.4.3 – Identify climate change initiative that Shire can implement and involve community in development and implementation.

STRATEGIC PILLAR 4 - OUR ORGANISATION

Community Priorities	Council Actions	Revised Council Actions
4.1 - Open and Transparent Leadership.	4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)	4.1.1 – Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.
	4.1.2 - Identify business improvement opportunities to enhance operational effectiveness. (e.g. implement any recommended actions from audit/OAG reports)	4.1.2 – Ongoing refinement of organisational structure and capacity, and alignment of resources with strategic Community, Economic and Environmental priorities.
	4.1.3 - Develop and implement Customer Service Charter & External Stakeholder communication plan.	4.1.3 – Develop communications strategy and scheduled tactics to engage and report outcomes to community and business stakeholders.
		4.1.4 – Initiate annual customer satisfaction and perceptions survey and report results to community.
4.2 - Investment in the skills and capabilities of our elected members and staff.	4.2.1 - Promote continued professional development amongst elected members and staff.	4.2.1 – Develop professional development programs for staff and elected members.
	4.2.2- Progress 'Team Koorda' initiative.	4,2,2 – Align staff culture development program with practical skills development and strategic planning.
		4.2.3 – Set Elected Member SAT band allocation at 80 per cent for Band 4 Local Government.
4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.	4.3.1 - Actively participate in regional collaboration initiatives. (e.g. NEWROC regional subsidiary)	4.3.1 – Enhance service delivery through mutually beneficial partnerships with neighbouring Local Governments and Band 1 Local Governments.
	4.3.2 - Regularly report on progress of strategic plan initiatives using a quarterly score card.	4.3.2 – Report to Council progress of Council Actions using a quarterly score card and report results to community.

DEED OF AGREEMENT
BETWEEN
THE SHIRE OF KOORDA
AND
THE KOORDA COMMUNITY RESOURCE CENTRE

1. TERM

This AGREEMENT will apply from 1 JULY 2024 to 30 JUNE 2027 and can be extended subject to agreement between the Parties.

2. REVIEW

The AGREEMENT will be subject to annual performance review to commence on 1 MARCH and be completed by 31 MARCH.

The annual review will align with the agreed deliverables identified in the AGREEMENT.

The AGREEMENT may be terminated by either Party within 3 months of each annual review if reasonable actions are not taking to redress any performance issues identified in the review.

The Shire financial obligation as part of the AGREEMENT is to be reviewed annually in line with the performance review and completed by 31 MAY.

3. PURPOSE

The agreement is for the Shire of Koorda to engage the Koorda Community Resource Centre to undertake specific functions to support the Shire's community development role.

4. SHIRE OBLIGATION

The Shire of Koorda will provide the Koorda Community Resource Centre funding of \$25,000 per annum, payable quarterly in arrears.

Shire of Koorda CEO with the best of intent to meet with CRC CEO on a weekly basis to discuss progress on deliverables and emerging issues and opportunities.

5. CRC OBLIGATION

The Koorda Community Resource Centre will provide the following:

- 5.1 Koorda Drive-In: Manage operation of the monthly Koorda Drive-In screenings including sourcing content, promotion, managing ticket and food and beverage sales, coordination of staffing and management of facilities.

- 5.2 Grant Access: Create and maintain a grant opportunity alert service to email Koorda community and sporting groups as grant funding becomes available. Assist the groups in completing grant applications as required.
- 5.3 Volunteer Register: Create a register of local volunteers - capturing contact details, skills, interests and availability – to email volunteering requests from local community and sports groups as lodged with the CRC.
- 5.4 Community Programs: Develop and implement activity programs for specific demographics to include Youth, Seniors and Business. Activity support for Visiting Clubs and Groups. Participate and support Shire of Koorda consultation groups as requested.
- 5.5 Community Events: Develop and implement community activities and events for Australia Day and an annual Volunteer appreciation event. Other community events may be requested by the Shire and will be subject to capacity within the AGREEMENT.
- 5.6 Visitor Support: Provide information and advice to tourists and visitors to Koorda CRC.
- 5.7 Narkle Notes: Publish two pages of Shire of Koorda supplied content per week.
- 5.8 Legal: Comply with all legislation, Shire of Koorda policies, risk management and insurance requirements as is applicable to the CRC obligations within the AGREEMENT.
- 5.9 Reputation: Not to disparage or bring the Shire of Koorda into disrepute and maintain confidentiality as is appropriate to the CRC obligations within the AGREEMENT.
- 5.10 Reporting: Provide a written report to the Shire of Koorda CEO on the first day of each month (or the next normal business day) as per section 5. of the AGREEMENT.

6. THIRD PARTY PROVIDERS

The Koorda Community Resource Centre has discretion to engage third party providers as required to assist in meeting the requirements of the AGREEMENT, with a preference to be afforded to local suppliers, contractors and expertise.

7. REPORTING

The Koorda Community Resource Centre will update to the following information as part of monthly reporting:

OBLIGATION	COMPONENT	TARGET
DRIVE-IN	Ticket sales (attendances) per screening	120
	Food and beverage sales per screening	\$750
GRANT ACCESS	Create Grant Alert Service	Dec 2025
	Complete Grants for community and sporting groups	6 p.a.
VOLUNTEER REGISTER	Create Volunteer Register	Dec 2025
	Access register at request of community groups	12 p.a.

COMMUNITY PROGRAMS	Coordinate activities for Youth Group	25 p.a.
	Coordinate activities for Seniors	12 p.a.
	Coordinate activities for Koorda Business cohort	Quarterly
	Assist visiting Clubs and Groups	12 p.a.
COMMUNITY EVENTS	Develop and coordinate Australia Day breakfast	Jan 2025
	Develop and coordinate Australia Day pool party	Jan 2025
	Develop and Coordinate Koorda Volunteer event	Mar 2025
VISITOR SUPPORT	Provide information and advice to visitors to CRC	120 p.a.
NARKLE NOTES	Publish two pages of Shire of Koorda content	Per week

Executed by the parties as an Agreement:

Shire of Koorda

Koorda Community Resource Centre

Cr Jannah Stratford

Linda Longmuir JP

President

Chair

Dated:

Dated:

Zac Donovan

Kim Storer

Chief Executive Officer

Chief Executive Officer

Dated:

Dated:

Mrs Kylie Burrell
Koorda Post Office
25 Railway Street
KOORDA WA 6475

Shire of Koorda
Chief Executive Officer
Mr Zac Donavon

20th June 2024

Good morning, Zac

Re: Department of Transport Contract

I am writing to you today regarding the Department of Transport Contract.

I am looking for interest and consent from the Shire of Koorda to share the Department of Transport Contract with the Koorda Post Office.

The Post Office is open from 9am - 5pm daily and remains open over the Christmas period, when the Koorda Shire office is closed. This would allow our community more access to these services during these hours and in turn, keeping the revenue in our town. Some customers are going outside of our Shire to other districts to utilise their DOT services during the times they are not available here.

Going forward, I have the capacity to take this on in either a shared or a complete role if desired by the Shire, I believe this may also help alleviate the workload from the busy shire employees.

I am in the process with Australia Post applying for consent to complete Firearms Licenses, Working with Children and Identity Checks. And thought it would be a good time to add the Department of Transport if it was viable with the Shire of Koorda.

Looking forward to your response

Kind Regards

Kylie Burrell
Koorda Post Office