



AGENDA

ORDINARY MEETING OF COUNCIL

20 DECEMBER 2022



SHIRE OF WAGIN
NOTICE OF MEETING

Dear President and Councillors,

The next Ordinary Meeting of Council will be held

ON: Tuesday 20 December 2022

WHERE: Council Chambers, Shire Office

AT: 7:00pm

Ian McCabe
ACTING CHIEF EXECUTIVE OFFICER

Note: That, under section 5.65 of the Local Government Act 1995, care should be exercised by all councillors to ensure that a 'financial interest' is declared and that they refrain from voting on any matters which are considered that may come within the ambit of the Act.



DISCLAIMER

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

The Shire of Wagin 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 detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall 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 Wagin in respect of the application.

Ian McCabe
ACTING CHIEF EXECUTIVE OFFICER



Community Strategic Vision

Wagin is a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring that Wagin is a place people like to live in and visit.

Council's Mission and Philosophy

The Shire of Wagin is a focussed Local Government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring community.

Council's Guiding Values

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

Shire of Wagin Strategic Community Plan 2020 - 2030

1. Economic Development	2. Buildings and Infrastructure	3. Community Services and Social Environment	4. Town and Natural Environment	5. Council Leadership
1.1 Increase in the number and diversity of businesses in the town and district.	2.1 Improve road conditions on all Shire and State roads.	3.1 Keep the family-friendly country lifestyle, community spirit, safe community with low crime rate.	4.1 Upgrade main street appearance for the amenity of residents and encourage travellers and tourists to stop.	5.1 Support and provide incentives for more businesses and retail opportunities.
1.2 Support more job/ training opportunities, and entities especially for young people.	2.2 Monitor heavy vehicle movements through the townsite.	3.2 Retain the school and hospital and grow health, Doctor services, allied health and aged care services.	4.2 Improve town approach and entry statements.	5.2 Foster Communication with the community.
1.3 Increase tourism and promotion of town and heritage.	2.3 Improvement in condition and appearance of the main streets of the Town and improved signage.	3.3 Housing, Job and training especially for young people.	4.3 Maintain and improve natural environment and recreation areas	5.3 Plan services and activities based on sustainability, affordability and resources.
1.4 Facilitate Broadband and other associated electronic media infrastructure	2.4 Continue to upgrade Footpaths in town.	3.4 Progress the Wagin Community Recreational Hub	4.4 Improved waste management in town and Shire.	5.4 Encourage and acknowledge volunteering.
1.5 Explore affordable accommodation for workers.	2.5 Refine Infrastructure to support arts, culture, entertainment and library services.	3.5. Youth focus on services and recreation development including coordination of effort across the Shire/region.	4.5 Continue to increase the number of suitable trees within the townsite to enhance the tree canopy in particular the CBD	5.5 Be responsive to community aspirations and requirements within the capacity of council.
1.6 Aid retention and encourage more government services in Wagin.	2.6 Encourage greater care and restoration or preservation of heritage buildings.	3.6 Foster and support Woolorama and other events, cultural and other entertainment opportunities.		5.6 Council to have a sound strategy to the sustainability to the Shire
1.7 Support and Promote Wagin as a business opportunity.	2.7 Develop a safe fenced playground for children in a park environment	3.7 Support community activities with resources and facilities as required.		5.7 Investigate rebranding of the Shire.
1.8 Determine further waste management options.	2.8 Investigate planning and development of sporting facilities	3.8 Investigate to establish Wi-Fi Hotspots		5.8 Continue lobbying and advocacy for road infrastructure and freight networks and other strategic infrastructure for the benefit of the Shire
1.9 Maintain and improve the freight network in the Shire	2.9 Investigate future housing and expansion for tourist and other attractions.	3.9 Promote and Enhance the Wagin caravan and camping experience.	Shire of Wagin Strategic Community Plan - Key Results Areas	
	2.10 Optimise water harvesting and storage			



SHIRE OF WAGIN

Agenda for the Ordinary Meeting of Council to be held in the Council Chambers, Wagin on
Tuesday 20 December 2022 commencing at 7pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight, opened the meeting at _____pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Bronwyn Hegarty	Elected Member
Cr Sherryl Chilcott	Elected Member
Cr Wade Longmuir	Elected Member
Cr Bryan Kilpatrick	Elected Member
Cr Geoff West	Elected Member
Cr Ann O'Brien	Elected Member
Ian McCabe	Acting Chief Executive Officer
Donna George	Acting Deputy Chief Executive Officer
Allen Hicks	Manager of Works
Kirsty Simkins	Executive Assistant

2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

Cr Dale Lloyd	Elected Member
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2.4 VISITORS

3. RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

Council conducts open Council Meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the purpose of their address as precisely as possible. A minimum of 15 minutes is allocated for public forum. The length of time an individual can speak will be determined at the President's discretion.

5. APPLICATION FOR LEAVE OF ABSENCE



6. PUBLIC FORUM

7. PETITIONS/DEPUTATIONS/PRESENTATIONS

8. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

**8.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act
Section 5.60a**

**8.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act
Section 5.6**

**8.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation
Section 34c**

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

**9.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL HELD 22
NOVEMBER 2022**

COUNCIL DECISION

Moved Cr

Seconded Cr

- 1. That the Minutes of the Ordinary Meeting of Council held on Tuesday 22 November 2022 circulated to all Councillors, be confirmed as a true and accurate record.**

Carried 0/0

9.2 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 8 DECEMBER 2022

COUNCIL DECISION

Moved Cr

Seconded Cr

- 1. That the Minutes of the Audit Committee Meeting held on Thursday 8 December 2022 circulated to all Councillors, be received and the recommendations be adopted as decisions of Council.**

Carried 0/0



MINUTES

AUDIT COMMITTEE

8 DECEMBER 2022



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Ian McCabe

ACTING CHIEF EXECUTIVE OFFICER

GIFTS DISCLOSURE INFORMATION

The Gifts Register contains the disclosures of gifts that have been made by Elected Members, the Chief Executive Officer and Employees in their official capacity.

To adhere with the changes to gift disclosure regulations in the *Local Government Legislation Amendment Act 2019*, passed by Parliament on 27 June 2019, the Shire of Wagin provides gift disclosure information in the interests of accountability and transparency.

Elected Members and the Chief Executive Officer are required to disclose gifts which are valued over \$300 or are two or more gifts with a cumulative value over \$300 (where the gifts are received from the same donor in a 12-month period) within 10 days of receipt [Sections 5.87A & 5.87B *Local Government Act 1995*].

The Act and Regulations require the Chief Executive Officer to publish an up to date version of the Gifts Register on the Shire's website after a disclosure is made. To protect the privacy of individuals, the register published on the website does not include the address disclosed by an individual donor and will instead include the town or suburb.



SHIRE OF WAGIN

Minutes for the Audit Committee meeting to be held in the Council Chambers,
Wagin on Thursday 8 December 2022 commencing at 11.00am

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 11.02am.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Bronwyn Hegarty	Elected Member
Cr Sherryl Chilcott	Elected Member
Ian McCabe	Acting Chief Executive Officer
Donna George	Acting Deputy Chief Executive Officer
Jenny Goodbourn	Manager of Finance

2.2 APOLOGIES

Tim Partridge	Director AMD Chartered Accountants
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2.3 VISITORS

Visitors will attend remotely

Maria Cavallo	Director AMD Chartered Accountants
Aram Madnack	Director Financial Audit, Office of the Auditor-General

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6



**4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation
Section 34c**

5. CONFIRMATION OF PREVIOUS MEETING MINUTES

**5.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 17
FEBRUARY 2022**

COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr B S Hegarty

- 1. That the minutes of the Audit Committee meeting held on 17 February 2022 and circulated to all Councillors, be confirmed as a true and accurate record.**

Carried 4/0

Unconfirmed



MINUTES

AUDIT COMMITTEE

17 FEBRUARY 2022



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Bill Atkinson
CHIEF EXECUTIVE OFFICER

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SHIRE OF WAGIN

Agenda for the Audit Committee meeting to be held in the Council Chambers, Wagin on
Thursday 17 February 2022 commencing at 4pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 4:00 pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Bronwyn Hegarty	
Cr Sherryl Chilcott	
Bill Atkinson	Chief Executive Officer
Emily Edwards	A/Deputy Chief Executive Officer

2.2 APOLOGIES

Nil

2.3 VISITORS

Nil

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

Nil

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

Nil

4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

Nil

3. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 04 NOVEMBER 2021

COMMITTEE RESOLUTION

Moved Cr G Ball

Seconded Cr B Hegarty

That the minutes of the Audit Committee meeting held on 04 November 2021 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 4/0

4. CORRESPONDENCE AND REPORTS

6.1 SHIRE OF WAGIN 2021 COMPLIANCE AUDIT RETURN

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	A/Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	21 January 2022
PREVIOUS REPORT(S):	04 February 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	<ul style="list-style-type: none">• 2021 Compliance Audit Return

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr S Chilcott

Seconded Cr G Ball

That the Audit Committee receive and adopt the 2021 Compliance Audit Return for the period 1 January 2021 to 31 December 2021.

Carried 4/0

BRIEF SUMMARY

The local government's Audit Committee is required to review the completed 2021 Compliance Audit Return and report the results to council prior to its adoption by council. It must then be submitted to the Department of Local Government by 31 March 2022.

BACKGROUND/COMMENT

In accordance with Regulation 13 of the Local Government (Audit) Regulations 1996, each year every local government is required to carry out a compliance audit in relation to the period 1 January to 31 December against the requirements of the Compliance Audit Return (CAR).

The CAR contains 89 questions (plus 9 optional questions) and provides the tool for the Council to monitor legislative compliance by examining a range of prescribed subjects under Regulation 13 of the Local Government (Audit) Regulations 1996 in detail.

The Audit Return has been completed by the CEO and Acting Deputy CEO. A copy of the completed document is included in the Agenda for the Committee to review. No matters of concern are brought to the Committee's attention.

After the CAR has been reviewed by the Audit Committee and presented to Council, a copy certified by the President and CEO, along with the relevant section of the minutes and any additional information explaining or qualifying the CAR, is to be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March.

CONSULTATION/COMMUNICATION

- Chief Executive Officer
- A/Deputy Chief Executive Officer



STATUTORY/LEGAL IMPLICATIONS

- Local Government (Audit Regulations) Regulation 13.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

Unconfirmed



5. GENERAL BUSINESS

Nil

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 4.23pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 17 February 2022

Signed:

.....
Presiding Elected Member

Date:

.....

Unconfirmed



Wagin - Compliance Audit Return 2021

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Bill Atkinson
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Bill Atkinson
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A		Bill Atkinson
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Bill Atkinson
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Bill Atkinson



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

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Bill Atkinson
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Bill Atkinson
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	No	One newly elected member primary return yet to be returned due to leave of absence.	Emily Edwards
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Bill Atkinson
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Bill Atkinson
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Bill Atkinson
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Bill Atkinson
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Bill Atkinson
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Bill Atkinson
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Bill Atkinson
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Bill Atkinson
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	N/A		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Emily Edwards
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	N/A		Bill Atkinson
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	N/A		Bill Atkinson
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Bill Atkinson
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Bill Atkinson
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Bill Atkinson
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Bill Atkinson
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Bill Atkinson
		*Question not applicable after 2 Feb 2021			



No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	No	Timeline not meet as Council required further time to discuss. Adopted on 25 May 2021	Emily Edwards
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Emily Edwards
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Emily Edwards
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	No	Work in progress, currently no code of conduct for employees adopted.	Emily Edwards

Disposal of Property

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



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

Unconfirmed



Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Bill Atkinson
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Emily Edwards
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	Yes		Bill Atkinson
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A		Bill Atkinson
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Bill Atkinson
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Bill Atkinson
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	OAG Final Audit Review - Emily Edwards 22 October 2021 Exit Meeting and Audit Committee Meeting held 04 November 2021	



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27 July 2021	Emily Edwards
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27 July 2021	Emily Edwards
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Emily Edwards

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



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

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes		Emily Edwards
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes		Emily Edwards
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A		Emily Edwards
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	Policy A.23. ATTENDANCE TO EVENTS	Emily Edwards



No	Reference	Question	Response	Comments	Respondent
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Emily Edwards
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Policy A.21. CONTINUING PROFESSIONAL DEVELOPMENT – ELECTED MEMBERS	Emily Edwards
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	No	No elected member training completed to report.	Emily Edwards
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Bill Atkinson
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Bill Atkinson

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	N/A		Bill Atkinson
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Bill Atkinson
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A		Bill Atkinson
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Bill Atkinson
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Bill Atkinson
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Bill Atkinson
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Bill Atkinson
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A		Bill Atkinson
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Bill Atkinson
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes		Emily Edwards
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Emily Edwards
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Emily Edwards
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	Yes		Emily Edwards
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Emily Edwards



No	Reference	Question	Response	Comments	Respondent
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Emily Edwards
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Emily Edwards
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Emily Edwards
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Emily Edwards
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Emily Edwards
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Emily Edwards
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Emily Edwards

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Wagin

Signed CEO, Wagin



6. CORRESPONDENCE AND REPORTS

6.1 2021/22 DRAFT INDEPENDENT AUDITOR'S REPORT

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	6 December 2022
PREVIOUS REPORT(S):	1 November 2021
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ol style="list-style-type: none">1. Audit Exit Meeting Agenda;2. DRAFT Independent Auditor's Report 20223. Shire of Wagin Annual Financial Report for the year ended 30 June 2022;4. Interim Management Letter;5. Final Management Letter.

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr S M Chilcott

Seconded Cr B S Hegarty

1. That the Audit Committee receives and accepts the 2022 Draft Independent Auditor's Report; and,
2. That the Audit Committee receive the Annual Financial Report for the year ended 30 June 2022.

Carried 4/0

BRIEF SUMMARY

This item will include the Audit Exit Meeting. The exit meeting concludes the audit schedule and allows the Committee to meet the Auditor and receive and discuss the presentation of draft audit findings.

The independent auditor's report for 2022 is attached to this item as well as the 2021/22 Annual Financial Report for consideration and adoption. The Interim and Final Management Letters are attached for reference.

BACKGROUND/COMMENT

In accordance with Part 7 of the Local Government Act 1995; the Local Government (Audit) Regulations 1996; the Local government (Financial Management) Regulations 1996; and the Local Government Amendment (Auditing) Act 2017, the Auditor-General is responsible for the annual financial report audit for local governments.

AMD Chartered Accountants ('AMD') have been contracted by the Office of the Auditor-General to perform the financial report audit for the financial year ended 30 June 2022.

An audit planning summary was published May 2022 detailing the audit approach and methodology, providing assurance as to independence and compliance with Australian Auditing Standards. That document also referenced the consideration of materiality and the risk of fraud within the scope of the audit and the shire's responsibilities in this regard.

The planning summary also detailed planned meetings, including the exit meeting and the planned discussion of the financial report; the independent auditor's report; and the management letter (all attached to this item).

The audit also considered risk and audit issues; activity cycles; significant financial accounts and the audit approach; the management representation letter; reporting protocols and audit evidence.

An interim audit was conducted June / July 2022 and the onsite audit was concluded October 2022.

The draft Opinion is as follows:

'Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended*
- Notes comprising a summary of significant accounting policies and other explanatory information.*

In my opinion, the financial report is:

- based on proper accounts and records*
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period*
- in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards'.*

For discussion.

CONSULTATION/COMMUNICATION

Aram Madnack, OAG Representative Director; Tim Partridge, Partner AMD; Jonathan Kosareff, Audit Manager AMD; Audit Committee; officers of the Shire of Wagin.

STATUTORY/LEGAL IMPLICATIONS

Part 7 of the Local Government Act 1995 ('the Act'); Local Government (Audit) Regulations 1996; the Local Government (Financial Management) Regulations 1996; and the Local Government Amendment (Auditing) Act 2017. the Auditor-General is responsible for the annual financial report audit for local governments.

The Act requires compliance with accounting standards and the audit process provides assurance as to that compliance.

Audit is a key part of identifying, reducing and mitigating risk and as such is critical to good governance.

POLICY IMPLICATIONS

There are a number of relevant policies including the entire 'F.' group of financial and risk policies within Council's Policy Manual. In addition, policies A9 and C9 (Record Keeping); A18 Asset Management; A25 Internal Control; A26 Legislative Compliance; and A28 Use of Information and Communications Technology have relevance.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this item. However, expenditure on external audit was \$23,400 in 2021/22 and is expected to approximate \$25,000 in 2022/23.

STRATEGIC IMPLICATIONS

Audit is a key assurance and risk management tool and is therefore central to the planning and review process that facilitates strategic planning.

VOTING REQUIREMENTS

Absolute Majority



<ul style="list-style-type: none"> • Key reconciliations being performed timeously. • General accounting journals. • Trust account balances. • <i>Planning and Development Act 2005</i> change (effective 12 September 2020) whereby cash-in-lieu funds received to be in separate reserve account. • Related party disclosures. • Contingent Liabilities, including waste facility and contaminated sites. • Joint arrangements (joint operations, joint ventures). • Purchasing processes and documented evidence relating to obtaining quotations and tenders. 	<ul style="list-style-type: none"> • Audit testing identified the following exceptions reported in the Interim and Final Management Letter: <ul style="list-style-type: none"> - Fixed Asset, Creditor and Daily Banking reconciliations not signed as evidence of independent review; - Fixed Asset reconciliations not performed on a regular basis. • General accounting journal testing did not identify any control deficiencies. • Not applicable • No cash in lieu of public open space therefore no impact on audit approach. • Accounting treatment and disclosures reviewed with no changes required. • No contingent liabilities were identified during the course of the audit. • Not applicable. • Sample testing did not identify any deviations from controls.
<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Fair value of assets • Impairment of assets 	<p>We devoted attention to addressing potential management bias in accounting estimates, enhanced assessment of inherent risk factors and applying greater professional scepticism. We reviewed the method and underlying data that management used when determining critical accounting estimates. This included considering the reasonableness of assumptions and corroborating representations.</p> <p>No matters noted requiring reporting with the exception of:</p> <ul style="list-style-type: none"> - Fair Value of Infrastructure Assets, Frequency of Valuations. It is recommended that management consider assessing whether there are trigger events that would indicate movement in these assets annually, including a peer review by an approved independent valuer as appropriate.

2. Variations to Audit Plan (where applicable)

- No variations

3. Subsequent Events

- Discussion and reconfirmation regarding subsequent events.

4. Audit Issues

- Status of prior year audit issues:

30 June 2021 Interim and Final Findings	Rating	Action by Management
Creditor's and Fixed Asset reconciliations not signed as evidence of independent review	Moderate	Not cleared in current audit
Daily banking reconciliations not signed as evidence of independent review	Moderate	Not cleared in current audit
No Information Technology Usage Policy	Moderate	Not cleared in current audit
No Information Technology Disaster Recovery Plan	Significant	Not cleared in current audit

- Status of audit issues reported at 2022 interim:

It was noted that issues raised in the previous year were not resolved at the time of the 30 June 2022 interim audit. As a result, the above audit issues from 30 June 2021 were raised again in the 30 June 2022 Interim Management Letter.

Additional findings reported in the 30 June 2022 Interim Management Letter include:

30 June 2022 Interim Findings	Rating	Action by Management
Monthly reconciliation checklist not signed as evidence of independent review	Moderate	Not cleared in current audit
Fixed asset reconciliations not performed on a regular basis	Moderate	Not cleared in current audit

- Audit issues reported in the current audit:

Fair Value of Infrastructure Assets – Frequency of Valuations (Significant)

Although Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 requires the local government to revalue land, buildings and infrastructures no more than 5 years after the last valuation, we recommend that management consider assessing whether there are trigger events that would indicate movement in these assets annually. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. Where an entity undertakes the formal valuation internally it is recommended this assessment be peer reviewed (i.e. review the valuation methodology, inputs and model etc for reasonableness) by an approved independent valuer.

5. Adjustments and unadjusted amounts

Unadjusted amounts:

No unadjusted audit differences identified.

Adjusted amounts:

No adjusted audit differences identified.



6. Audit Report

Refer DRAFT Audit Report attached

- Opinion Qualification Matters (where applicable):
No qualifications to audit opinion.

7. Issues Relevant To 2022 Audit Finalisation

- Signed Financial Report
- Signed Management Representation Letter
- AMD sign off to OAG

8. Issues Relevant To Next Audit

Follow-up on resolution of current and prior year audit findings.

9. Close

Unconfirmed



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Wagin

To the Councillors of the Shire of Wagin

Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibilities for the audit of the financial report

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

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

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

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Wagin for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
xx December 2022

SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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The Shire of Wagin conducts the operations of a local government with the following community vision:

To have a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring Wagin is a place people like to live in and visit.

Principal place of business:
2 Arthur Road
WAGIN WA 6315

**SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wagin for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Wagin at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

day of

2022

Chief Executive Officer

Name of Chief Executive Officer

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	21(a),2(a)	2,422,470	2,430,396	2,369,728
Operating grants, subsidies and contributions	2(a)	2,785,586	1,422,200	2,054,182
Fees and charges	20(c),2(a)	762,553	839,443	802,247
Interest earnings	2(a)	17,338	34,086	20,171
Other revenue	2(a)	339,324	425,546	231,980
		6,327,271	5,151,671	5,478,308
Expenses				
Employee costs		(2,491,587)	(2,875,828)	(2,417,005)
Materials and contracts		(1,243,693)	(1,326,731)	(1,059,284)
Utility charges		(302,409)	(377,293)	(372,713)
Depreciation	10(a)	(2,706,150)	(2,727,261)	(2,622,817)
Finance costs	2(b)	(27,605)	(27,905)	(31,112)
Insurance		(204,189)	(201,777)	(190,012)
Other expenditure	2(b)	(164,625)	(155,204)	(145,928)
		(7,140,258)	(7,691,999)	(6,838,871)
		(812,987)	(2,540,328)	(1,360,563)
Capital grants, subsidies and contributions	2(a)	1,181,295	1,364,052	1,025,945
Profit on asset disposals	10(c)	7,046	9,580	7,969
Loss on asset disposals	10(c)	(1,393)	(8,504)	(19,204)
Fair value adjustments to financial assets at fair value through profit or loss		3,997	0	2,586
		1,190,945	1,365,128	1,017,295
Net result for the period	20(b)	377,958	(1,175,200)	(343,267)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	1,938,000	0	0
Total other comprehensive income for the period	15	1,938,000	0	0
Total comprehensive income for the period		2,315,958	(1,175,200)	(343,267)

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

**SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,672,362	3,158,235
Trade and other receivables	5	195,270	241,721
Other financial assets	4(a)	2,030,573	19,925
Inventories	6	52,102	34,903
Other assets	7	43,168	34,896
TOTAL CURRENT ASSETS		4,993,475	3,489,680
NON-CURRENT ASSETS			
Trade and other receivables	5	56,066	51,932
Other financial assets	4(b)	154,759	171,298
Property, plant and equipment	8	21,136,189	19,590,362
Infrastructure	9	103,058,693	103,616,883
TOTAL NON-CURRENT ASSETS		124,405,707	123,430,475
TOTAL ASSETS		129,399,182	126,920,155
CURRENT LIABILITIES			
Trade and other payables	11	199,488	233,319
Other liabilities	12	515,399	244,213
Borrowings	13	74,569	70,889
Employee related provisions	14	403,352	361,196
TOTAL CURRENT LIABILITIES		1,192,808	909,617
NON-CURRENT LIABILITIES			
Borrowings	13	420,772	495,341
Employee related provisions	14	63,545	109,101
TOTAL NON-CURRENT LIABILITIES		484,317	604,442
TOTAL LIABILITIES		1,677,125	1,514,059
NET ASSETS		127,722,057	125,406,097
EQUITY			
Retained surplus		33,914,402	34,116,553
Reserve accounts	24	2,288,741	1,708,631
Revaluation surplus	15	91,518,913	89,580,913
TOTAL EQUITY		127,722,057	125,406,097

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

**SHIRE OF WAGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		34,512,143	1,656,308	89,580,913	125,749,364
Comprehensive income for the period					
Net result for the period		(343,267)	0	0	(343,267)
Total comprehensive income for the period		(343,267)	0	0	(343,267)
Transfers from reserves	24	223,077	(223,077)	0	0
Transfers to reserves	24	(275,400)	275,400	0	0
Balance as at 30 June 2021		34,116,553	1,708,631	89,580,913	125,406,097
Comprehensive income for the period					
Net result for the period		377,958	0	0	377,958
Other comprehensive income for the period	15	0	0	1,938,000	1,938,000
Total comprehensive income for the period		377,958	0	1,938,000	2,315,958
Transfers from reserves	24	185,500	(185,500)	0	0
Transfers to reserves	24	(765,610)	765,610	0	0
Balance as at 30 June 2022		33,914,402	2,288,741	91,518,913	127,722,057

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

SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,431,177	2,420,396	2,369,090
Operating grants, subsidies and contributions		2,819,485	1,262,883	2,002,091
Fees and charges		765,935	839,443	798,374
Interest received		17,338	34,086	20,171
Goods and services tax received		0	0	231,980
Other revenue		339,324	425,546	
		6,373,259	4,982,354	5,421,706
Payments				
Employee costs		(2,483,987)	(2,875,828)	(2,299,007)
Materials and contracts		(1,313,995)	(1,251,731)	(1,142,379)
Utility charges		(302,409)	(377,293)	(372,713)
Finance costs		(27,605)	(28,105)	(31,112)
Insurance paid		(204,189)	(201,777)	(190,012)
Other expenditure		(164,625)	(155,204)	(145,928)
		(4,496,810)	(4,889,938)	(4,181,151)
Net cash provided by (used in) operating activities	16(b)	1,876,449	92,416	1,240,558
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(344,632)	(589,172)	(699,727)
Payments for construction of infrastructure	9(a)	(1,448,228)	(1,778,204)	(1,607,100)
Non-operating grants, subsidies and contributions		1,448,810	1,364,052	1,177,578
Proceeds from financial assets at amortised cost		(2,000,000)	0	0
Proceeds from financial assets at amortised cost - self supporting loans		9,888	19,925	19,333
Proceeds from sale of property, plant & equipment	10(c)	42,727	41,000	167,729
Net cash provided by (used in) investing activities		(2,291,435)	(942,399)	(942,187)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	23(a)	(70,889)	(70,889)	(67,403)
Net cash provided by (used in) financing activities		(70,889)	(70,889)	(67,403)
Net increase (decrease) in cash held		(485,875)	(920,872)	230,968
Cash at beginning of year		3,158,235	3,150,035	2,927,268
Cash and cash equivalents at the end of the year	16(a)	2,672,362	2,229,163	3,158,235

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

SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	22(b)	1,247,880	1,283,591	1,149,080
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	21(b)	14,298	12,767	12,517
Operating grants, subsidies and contributions		2,785,586	1,422,200	2,054,182
Fees and charges		762,553	839,443	802,247
Interest earnings		17,338	34,086	20,171
Other revenue		339,324	425,546	231,980
Profit on asset disposals	10(c)	7,046	9,580	7,969
Fair value adjustments to financial assets at fair value through profit or loss		3,997	0	2,586
		3,930,142	2,743,622	3,131,652
Expenditure from operating activities				
Employee costs		(2,491,587)	(2,875,828)	(2,417,005)
Materials and contracts		(1,243,693)	(1,326,731)	(1,059,284)
Utility charges		(302,409)	(377,293)	(372,713)
Depreciation		(2,706,150)	(2,727,261)	(2,622,817)
Finance costs		(27,605)	(27,905)	(31,112)
Insurance		(204,189)	(201,777)	(190,012)
Other expenditure		(164,625)	(155,204)	(145,928)
Loss on asset disposals	10(c)	(1,393)	(8,504)	(19,204)
		(7,141,651)	(7,700,503)	(6,858,075)
Non-cash amounts excluded from operating activities	22(a)	2,646,810	2,726,185	2,681,558
Amount attributable to operating activities		(564,699)	(2,230,696)	(1,044,865)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,181,295	1,364,052	1,025,945
Proceeds from disposal of assets	10(c)	42,727	41,000	167,729
Proceeds from financial assets at amortised cost - self supporting loans	23(a)	9,888	19,925	19,333
Purchase of property, plant and equipment	8(a)	(344,632)	(589,172)	(699,727)
Purchase and construction of infrastructure	9(a)	(1,448,227)	(1,778,204)	(1,607,100)
		(558,949)	(942,399)	(1,093,820)
Amount attributable to investing activities		(558,949)	(942,399)	(1,093,820)
FINANCING ACTIVITIES				
Repayment of borrowings	23(a)	(70,889)	(70,889)	(67,403)
Transfers to reserves (restricted assets)	24	(765,610)	(642,736)	(275,400)
Transfers from reserves (restricted assets)	24	185,500	185,500	223,077
Amount attributable to financing activities		(650,999)	(528,125)	(119,726)
Surplus/(deficit) before imposition of general rates		(526,767)	(2,417,629)	(1,109,331)
Total amount raised from general rates	21(a)	2,408,172	2,417,629	2,357,211
Surplus/(deficit) after imposition of general rates	22(b)	1,881,405	0	1,247,880

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

SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

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

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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.

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.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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, and infrastructure.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	2,422,470	0	2,422,470
Operating grants, subsidies and contributions	2,785,586	0	0	0	2,785,586
Fees and charges	0	0	762,553	0	762,553
Interest earnings	0	0	10,023	7,315	17,338
Other revenue	0	0	0	339,324	339,324
Non-operating grants, subsidies and contributions	0	1,181,295	0	0	1,181,295
Total	2,785,586	1,181,295	3,195,046	346,639	7,508,566

For the year ended 30 June 2021

Nature or type	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	2,369,728	0	2,369,728
Operating grants, subsidies and contributions	2,054,182	0	0	0	2,054,182
Fees and charges	0	0	802,247	0	802,247
Interest earnings	0	0	11,569	8,602	20,171
Other revenue	0	0	0	231,980	231,980
Non-operating grants, subsidies and contributions	0	1,025,945	0	0	1,025,945
Total	2,054,182	1,025,945	3,183,544	240,582	6,504,253

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SHIRE OF WAGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Interest on reserve funds		6,685	17,086	6,813
Rates instalment and penalty interest (refer Note 21(e))		10,023	12,000	11,569
Other interest earnings		630	5,000	1,789
		17,338	34,086	20,171
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		23,400	20,400	20,400
		23,400	20,400	20,400
Finance costs				
Borrowings	23(a)	27,605	27,905	31,112
		27,605	27,905	31,112
Other expenditure				
Sundry expenses		164,625	155,204	145,928
		164,625	155,204	145,928

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
Cash at bank and on hand	2,672,362	1,449,604
Term deposits	0	1,708,631
Total cash and cash equivalents	2,672,362	3,158,235
16(a)		
Held as		
- Unrestricted cash and cash equivalents	2,383,621	1,449,604
- Restricted cash and cash equivalents	288,741	1,708,631
16(a)	2,672,362	3,158,235

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 16.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

	2022	2021
	\$	\$
Financial assets at amortised cost	2,030,573	19,925
	2,030,573	19,925
Other financial assets at amortised cost		
Self supporting loans receivable	30,573	19,925
Term deposits	2,000,000	0
	2,030,573	19,925
Held as		
- Unrestricted other financial assets at amortised cost	30,573	19,925
- Restricted other financial assets at amortised cost	2,000,000	0
16(a)	2,030,573	19,925
(b) Non-current assets		
Financial assets at amortised cost	76,955	97,491
Financial assets at fair value through profit and loss	77,804	73,807
	154,759	171,298
Financial assets at amortised cost		
Self supporting loans receivable	76,955	97,491
	76,955	97,491
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	77,804	73,807
	77,804	73,807

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit and loss

Units in Local Government House Trust

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 19 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets held for management purposes.

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 18.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

	Note	2022 \$	2021 \$
Current			
Rates receivable		77,623	90,464
Trade and other receivables		147,392	177,620
Allowance for credit losses of trade and other receivables	18(b)	(2,013)	(3,856)
Allowance for credit losses of rates receivables	18(b)	(27,732)	(22,507)
		195,270	241,721
Non-current			
Pensioner's rates and ESL deferred		56,066	51,932
		56,066	51,932

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 18.

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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to

Unconfirmed

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

Current	Note	2022	2021
		\$	\$
Fuel and materials		52,102	34,903
		52,102	34,903

The following movements in inventories occurred during the year:

Balance at beginning of year	34,903	34,903
Additions to inventory	17,199	0
Balance at end of year	52,102	34,903

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

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**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

	2022	2021
	\$	\$
Other assets - current		
Accrued income	3,376	0
Contract assets	39,792	34,896
	43,168	34,896

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at note 2 (b).

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

Note	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	3,284,499	14,265,474	17,549,973	234,454	1,956,094	19,740,521
Additions	0	81,347	81,347	134,484	483,896	699,727
Disposals	0	0	0	0	(178,964)	(178,964)
Depreciation	0	(375,894)	(375,894)	(31,638)	(263,390)	(670,922)
Balance at 30 June 2021	3,284,499	13,970,927	17,255,426	337,300	1,997,636	19,590,362
Comprises:						
Gross balance amount at 30 June 2021	3,284,499	15,451,421	18,735,920	395,735	2,457,594	21,589,249
Accumulated depreciation at 30 June 2021	0	(1,480,494)	(1,480,494)	(58,435)	(459,958)	(1,998,887)
Balance at 30 June 2021	3,284,499	13,970,927	17,255,426	337,300	1,997,636	19,590,362
Additions	0	176,385	176,385	25,941	142,306	344,632
Disposals	0	0	0	0	(37,074)	(37,074)
Revaluation increments / (decrements) transferred to revaluation surplus	30,101	1,907,899	1,938,000	0	0	1,938,000
Depreciation	0	(379,395)	(379,395)	(42,191)	(278,145)	(699,731)
Balance at 30 June 2022	3,314,600	15,675,816	18,990,416	321,050	1,824,723	21,136,189
Comprises:						
Gross balance amount at 30 June 2022	3,314,600	15,675,816	18,990,416	421,676	2,533,330	21,945,422
Accumulated depreciation at 30 June 2022	0	0	0	(100,626)	(708,607)	(809,233)
Balance at 30 June 2022	3,314,600	15,675,816	18,990,416	321,050	1,824,723	21,136,189

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.
Buildings	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.

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

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

(ii) Cost					
Furniture and equipment					
		N/A	Cost	June 2019	N/A
Plant and equipment					
		N/A	Cost	June 2019	N/a

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Note	Infrastructure Roads \$	Infrastructure Other \$	Infrastructure Drainage \$	Total Infrastructure \$
Balance at 1 July 2020		89,304,296	11,309,120	3,348,262	103,961,678
Additions		1,013,969	593,131	0	1,607,100
Depreciation	10(a)	(1,498,114)	(385,449)	(68,332)	(1,951,895)
Balance at 30 June 2021		88,820,151	11,516,802	3,279,930	103,616,883
Comprises:					
Gross balance at 30 June 2021		93,257,035	12,640,842	3,416,594	109,314,471
Accumulated depreciation at 30 June 2021		(4,436,884)	(1,124,040)	(136,664)	(5,697,588)
Balance at 30 June 2021		88,820,151	11,516,802	3,279,930	103,616,883
Additions		1,174,035	274,192	0	1,448,227
Depreciation	10(a)	(1,518,656)	(419,430)	(68,332)	(2,006,418)
Balance at 30 June 2022		88,475,530	11,371,564	3,211,599	103,058,692
Comprises:					
Gross balance at 30 June 2022		94,431,070	12,915,034	3,416,594	110,762,698
Accumulated depreciation at 30 June 2022		(5,955,540)	(1,543,470)	(204,995)	(7,704,005)
Balance at 30 June 2022		88,475,530	11,371,564	3,211,599	103,058,693

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure Roads	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure Other	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure Drainage	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings	8(a)	379,395	377,229	375,894
Furniture and equipment	8(a)	42,191	91,191	31,638
Plant and equipment	8(a)	278,145	271,561	263,390
Infrastructure Roads	9(a)	1,518,656	1,516,845	1,498,114
Infrastructure Other	9(a)	419,430	402,103	385,449
Infrastructure Drainage	9(a)	68,332	68,332	68,332
		2,706,150	2,727,261	2,622,817

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation pavement seal	not depreciated
- bituminous seals	50 years
- asphalt surfaces	20 years
Gravel roads formation pavement	25 years
Footpaths - slab	not depreciated
Sewerage piping	50 years
Water supply piping and drainage systems	20 years
Right of use (buildings)	100 years
Right of use (plant and equipment)	75 years
Intangible assets - computer software licence	Based on the remaining lease
	Based on the remaining lease
	5 years

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2022 \$	2021 \$
Furniture and equipment	524,806	524,806
Plant and equipment	6,500	14,500
	531,306	539,306

10. FIXED ASSETS (Continued)

(c) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	37,074	42,727	7,046	(1,393)	39,924	41,000	9,580	(8,504)	178,964	167,729	7,969	(19,204)
	37,074	42,727	7,046	(1,393)	39,924	41,000	9,580	(8,504)	178,964	167,729	7,969	(19,204)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Health				
PO5 - Doctor's Vehicle	25,938	24,545	0	(1,393)
Transport				
P08- EHO Vehicle	11,136	18,182	7,046	0
	37,074	42,727	7,046	(1,393)

Unconfirmed

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement 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 recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

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

Revaluation

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

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

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued payroll liabilities
 Bonds and deposits held
 Regional Refuse Group Acrued Funds
 Accrued interest on loans

	2022	2021
	\$	\$
	95,448	141,184
	45,487	34,487
	19,143	17,938
	37,071	37,071
	2,339	2,639
	199,488	233,319

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are usually 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.

Prepaid rates

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

Unconfirmed

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. OTHER LIABILITIES

Current

Contract liabilities
 Capital grant/contributions liabilities
 Accrued Creditors

	2022	2021
	\$	\$
Contract liabilities	22,000	18,329
Capital grant/contributions liabilities	487,889	225,884
Accrued Creditors	5,510	0
	515,399	244,213

Reconciliation of changes in contract liabilities

Opening balance
 Additions
 Revenue from contracts with customers included as a contract liability at the start of the period

Opening balance	18,329	33,057
Additions	22,000	18,329
Revenue from contracts with customers included as a contract liability at the start of the period	(18,329)	(33,057)
	22,000	18,329

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

Opening balance	225,884	74,251
Additions	487,889	225,884
Revenue from capital grant/contributions held as a liability at the start of the period	(225,884)	(74,251)
	487,889	225,884

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		74,569	420,772	495,341	70,889	495,341	566,230
Total secured borrowings	23(a)	74,569	420,772	495,341	70,889	495,341	566,230

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wagin. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Wagin has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 18.

Details of individual borrowings required by regulations are provided at Note 23(a).

Unconfirmed

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	197,798	186,133
Long Service Leave	205,554	175,063
	403,352	361,196
Long Service Leave	63,545	109,101
	63,545	109,101
	466,897	470,297

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	305,000	280,744
More than 12 months from reporting date	161,897	189,553
	466,897	470,297

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5

15,019

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions 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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	2,920,241	30,101	0	30,101	2,950,342	2,920,241	0	2,920,241
Revaluation surplus - Buildings	8,319,066	1,907,899	0	1,907,899	10,226,965	8,319,066	0	8,319,066
Revaluation surplus - Plant and equipment	106,181	0	0	0	106,181	106,181	0	106,181
Revaluation surplus - Infrastructure Roads	65,074,533	0	0	0	65,074,533	65,074,533	0	65,074,533
Revaluation surplus - Infrastructure Other	9,744,298	0	0	0	9,744,298	9,744,298	0	9,744,298
Revaluation surplus - infrastructure Drainage	3,416,594	0	0	0	3,416,594	3,416,594	0	3,416,594
	89,580,913	1,938,000	0	1,938,000	91,518,913	89,580,913	0	89,580,913

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	2,672,362	2,229,163	3,158,235

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	288,741	2,165,868	1,708,631
- Financial assets at amortised cost	4	2,000,000	0	0
		<u>2,288,741</u>	<u>2,165,868</u>	<u>1,708,631</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	24	2,288,741	2,165,868	1,708,631
Total restricted financial assets		<u>2,288,741</u>	<u>2,165,868</u>	<u>1,708,631</u>

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		377,958	(1,175,200)	(343,267)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(3,997)	0	(2,586)
Depreciation/amortisation		2,706,150	2,727,261	2,622,817
(Profit)/loss on sale of asset		(5,653)	(1,076)	11,235
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		42,317	40,000	(36,219)
(Increase)/decrease in other assets		(8,272)	34,896	(5,655)
(Increase)/decrease in inventories		(17,199)	5,000	3,671
Increase/(decrease) in trade and other payables		(33,831)	69,800	(65,857)
Increase/(decrease) in employee related provisions		(3,400)	0	97,089
Increase/(decrease) in other provisions		0	0	3
Increase/(decrease) in other liabilities		271,186	(244,213)	136,905
Non-operating grants, subsidies and contributions		(1,448,810)	(1,364,052)	(1,177,578)
Net cash provided by/(used in) operating activities		<u>1,876,449</u>	<u>92,416</u>	<u>1,240,558</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit				
Bank overdraft at balance date				
Credit card limit		19,000		19,000
Credit card balance at balance date		0		0
Total amount of credit unused		<u>19,000</u>		<u>19,000</u>

Loan facilities

Loan facilities - current		74,569		70,889
Loan facilities - non-current		420,772		495,341
Total facilities in use at balance date		<u>495,341</u>		<u>566,230</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cr Phillip Blight			
President's annual allowance	12,000	12,000	12,000
Meeting attendance fees	5,375	4,500	5,250
Travel and Telecommunication expenses	1,000	1,000	750
	18,375	17,500	18,000
Cr Greg Ball			
Deputy President's annual allowance	3,000	3,000	3,000
Meeting attendance fees	2,125	1,500	2,188
Travel and Telecommunication expenses	1,684	1,000	1,366
	6,809	5,500	6,554
Cr David Atkins			
Meeting attendance fees	125	1,500	1,500
Travel and Telecommunication expenses	250	500	750
	375	2,000	2,250
Cr Sherryl Chilcott			
Meeting attendance fees	1,687	1,500	2,063
Travel and Telecommunication expenses	1,000	500	750
	2,687	2,000	2,813
CR Bronwyn Heggarty			
Meeting attendance fees	1,938	1,500	2,000
Travel and Telecommunication expenses	1,000	500	750
	2,938	2,000	2,750
Cr Bryan Kilpatrick			
Meeting attendance fees	1,938	1,500	2,250
Travel and Telecommunication expenses	1,000	500	750
	2,938	2,000	3,000
Cr Wade Longmuir			
Meeting attendance fees	1,375	1,500	1,938
Travel and Telecommunication expenses	750	500	750
	2,125	2,000	2,688
Cr Lyn Lucas			
Meeting attendance fees	375	1,500	1,375
Travel and Telecommunication expenses	250	500	750
	625	2,000	2,125
Cr Jason Reed			
Meeting attendance fees	375	1,500	1,125
Travel and Telecommunication expenses	250	500	750
	625	2,000	1,875
Cr Geoff West			
Meeting attendance fees	1,313	1,500	1,625
Travel and Telecommunication expenses	750	500	750
	2,063	2,000	2,375
Cr Dale Lloyd			
Meeting attendance fees	750	0	0
Travel and Telecommunication expenses	750	0	0
	1,500	0	0
Cr Ann O'Brien			
Meeting attendance fees	875	0	0
Travel and Telecommunication expenses	750	0	0
	1,625	0	0
Cr David Reed			
Meeting attendance fees	0	0	375
Travel and Telecommunication expenses	0	0	250
	0	0	625
	42,685	39,000	45,055

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	12,000	12,000	12,000
Deputy President's annual allowance	3,000	3,000	3,000
Meeting attendance fees	18,251	18,000	21,689
Child care expenses	9,434	6,000	8,366
17(b)	42,685	39,000	45,055

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	565,849	547,046
Post-employment benefits	66,333	50,301
Employee - other long-term benefits	6,975	6,753
Employee - termination benefits	58,938	0
Council member costs	42,685	45,055
17(a)	740,780	649,155

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

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SHIRE OF WAGIN
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FOR THE YEAR ENDED 30 JUNE 2022

17. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Sale of goods and services
Purchase of goods and services

	2022 Actual	2021 Actual
	\$	\$
Sale of goods and services	21,203	5,133
Purchase of goods and services	58,082	102,125
Amounts outstanding from related parties:		
Trade and other receivables	3,249	1,697
Amounts payable to related parties:		
Trade and other payables	9,928	13,848

Amounts outstanding from related parties:

Trade and other receivables

Amounts payable to related parties:

Trade and other payables

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.05%	2,672,362	0	1,198,046	1,474,316
Financial assets at amortised cost - term deposits	1.10%	2,000,000	2,000,000	0	0
2021					
Cash and cash equivalents	0.10%	3,158,235	1,708,631	908,676	540,928

Sensitivity

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

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	11,980	9,087

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 23(a).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	15.15%	8.68%	36.16%	0.00%		
Gross carrying amount	29,792	25,548	22,850	-567	77,623	
Loss allowance	4,515	2,306	8,264	12,648	27,732	5
30 June 2021						
Rates receivable						
Expected credit loss		24.64%	16.08%	32.34%		
Gross carrying amount	745	33,501	34,012	22,206	90,464	
Loss allowance	1,598	8,257	5,470	7,182	22,507	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 days past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	6.78%		
Gross carrying amount	108,713	8,423	588	29,669	147,392	
Loss allowance	0	0	0	2,013	2,013	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	8.73%		
Gross carrying amount	118,895	4,613	8,018	46,094	177,620	
Loss allowance	0	0	0	3,856	3,856	5

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18. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 22,507	\$	\$ 3,856	\$	\$ 0	\$
Unused amount reversed	5,225	22,507	(1,843)	3,856	0	0
Closing loss allowance at 30 June	27,732	22,507	2,013	3,856	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

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18. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

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

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2022</u>					
Trade and other payables	199,488	0	0	199,488	199,488
Borrowings	74,472	277,465	143,404	495,341	495,341
	273,960	277,465	143,404	694,829	694,829
<u>2021</u>					
Trade and other payables	233,319	0	0	233,319	233,319
Borrowings	70,889	302,420	192,921	566,230	566,230
	304,208	302,420	192,921	799,549	799,549

19. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

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

20. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of resources.	Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.
General purpose funding To collect revenue to allow for the provision of services and facilities for the community.	Includes rate revenue and associated costs, general purpose government grants, costs associated with the repayment of Council loans, including reimbursement from government bodies and community organisations, as well as interest earned on Council investments.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling, and the running of the Regional Health Scheme together with the Shire of Williams and Shire of Dumbleyung.
Education and welfare To provide services and facilities to the elderly, disadvantaged, children and youth of the community.	Includes costs associated with providing a building for daycare, administering and running of the Wagin Homecare Program, including the Commonwealth Home Support Programme and Homecare Packages for clients. Also some assistance to Wagin Frail Aged Lodge.
Community amenities To provide required essential services for the community.	Includes provision for the collection and disposal of residential, commercial and industrial refuse, provide an effective waste recycling service, ongoing maintenance of the Wagin Cemetery and running costs associated with providing public conveniences.
Recreation and culture To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.	Includes costs associated with public halls, the Wagin Memorial Swimming Centre, Wagin Recreation Centre, sportsground maintenance and sportsground buildings / facilities maintenance, the provision of recreational services and programs, library services together with a contribution towards the costs associated with the running of the Wagin Woolorama.
Transport To provide safe, effective and efficient transport services to the community.	Includes construction and maintenance of Council's infrastructure assets including roads, bridges, footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.
Economic services To help promote the Shire and its economic wellbeing.	Includes area promotion, tourism, economic and community development, control of declared flora and fauna, the Rural Town's programme, Landcare, LCDC projects, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.
Other property and services To monitor and control Council's overhead operating accounts and other miscellaneous items.	Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.

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20. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	21,159	6,000	4,019
General purpose funding	2,621,334	2,638,839	2,459,422
Law, order, public safety	19,891	28,850	36,465
Health	26,150	62,680	60,503
Education and welfare	107,005	133,137	116,522
Community amenities	352,752	369,450	364,942
Recreation and culture	99,385	87,655	79,629
Transport	73,233	65,280	69,171
Economic services	93,011	214,700	135,397
Other property and services	138,808	132,460	108,611
	3,552,728	3,739,051	3,434,681
Grants, subsidies and contributions			
General purpose funding	1,971,075	666,819	1,422,839
Law, order, public safety	158,730	90,094	142,579
Education and welfare	485,046	528,950	319,469
Community amenities	0	0	8,000
Recreation and culture	182,857	202,576	57,778
Transport	1,169,173	1,297,813	1,129,462
	3,966,881	2,786,252	3,080,127
Total Income	7,519,609	6,525,303	6,514,808
Expenses			
Governance	(364,395)	(457,923)	(374,661)
General purpose funding	(425,285)	(413,253)	(283,390)
Law, order, public safety	(326,202)	(259,528)	(301,718)
Health	(168,999)	(267,093)	(258,375)
Education and welfare	(630,035)	(715,720)	(518,810)
Community amenities	(522,903)	(547,210)	(519,368)
Recreation and culture	(1,377,984)	(1,415,522)	(1,327,019)
Transport	(2,777,695)	(2,857,935)	(2,677,991)
Economic services	(244,400)	(389,739)	(315,166)
Other property and services	(303,753)	(376,580)	(281,577)
Total expenses	(7,141,651)	(7,700,503)	(6,858,075)
Net result for the period	377,958	(1,175,200)	(343,267)

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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20. FUNCTION AND ACTIVITY (Continued)

	2022 Actual	2022 Budget	2021 Actual
(c) Fees and Charges	\$	\$	\$
General purpose funding	68,199	56,000	67,210
Law, order, public safety	14,705	20,350	19,096
Health	6,904	8,680	7,727
Education and welfare	95,172	118,568	95,586
Community amenities	337,867	348,950	345,262
Recreation and culture	73,850	71,355	66,714
Transport	8,328	9,700	15,572
Economic services	91,259	138,000	132,536
Other property and services	66,269	67,840	52,544
	762,553	839,443	802,247
(d) Total Assets	\$	\$	
Governance	2,178,286	4,390,933	
General purpose funding	4,762,235	1,292,824	
Law, order, public safety	458,931	492,542	
Health	904,120	834,174	
Education and welfare	615,697	446,380	
Community amenities	1,326,574	1,032,600	
Recreation and culture	14,042,834	14,772,050	
Transport	102,321,286	101,647,532	
Economic services	505,683	445,456	
Other property and services	2,283,536	1,565,664	
	129,399,182	126,920,155	

SHIRE OF WAGIN
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FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION

(a) General Rates

RATE TYPE		2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value *	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue
Gross Rental Valuations	Gross rental valuation	0.11377	746	7,973,769	907,192	(69)	(99)	907,024	907,193	2,000	1,000	910,193	887,822
Unimproved Valuations	Unimproved valuation	0.00633	293	230,560,500	1,458,296	1,968	0	1,460,264	1,458,295	2,000	0	1,460,295	1,431,888
Sub-Total			1,039	238,534,269	2,365,488	1,899	(99)	2,367,288	2,365,488	4,000	1,000	2,370,488	2,319,710
Minimum payment													
Gross Rental Valuations	Gross rental valuation	600	145	278,599	87,000	0	0	87,000	87,000	0	0	87,000	83,520
Unimproved Valuations	Unimproved valuation	600	85	5,180,775	51,000	0	0	51,000	51,000	0	0	51,000	44,660
Sub-Total			230	5,459,374	138,000	0	0	138,000	138,000	0	0	138,000	128,180
			1,269	243,993,643	2,503,488	1,899	(99)	2,505,288	2,503,488	4,000	1,000	2,508,488	2,447,890
Discounts on general rates (Refer note 21(d))								(97,116)				(90,859)	(90,679)
Total amount raised from general rates								2,408,172				2,417,629	2,357,211
* Rateable value is based on the value of properties at the time the rate is raised.													
(b) Rates (excluding general rates)													
Ex-gratia Rates													
CBH			-	-	14,298	0	0	14,298	12,767	0	0	12,767	12,517
Sub-Total			0	0	14,298	0	0	14,298	12,767	0	0	12,767	12,517
Total amount raised from rates (excluding general rates)													
								14,298				12,767	12,517
(c) Total Rates													
								2,422,470				2,430,396	2,369,728

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF WAGIN
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FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Type	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$	Circumstances in which Discount is Granted
Early Payment Discount	Rate	5.00%		97,116	90,859	90,679	Rate paid in full by the due date - 24 September 2021
				97,116	90,859	90,679	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Betty Terry Theatre	Rate	Concession	50.00%		0	0	404
Betty Terry Theatre	Fee and charge	Concession	50.00%		0	0	163
St Joh Ambulance	Fee and charge	Waiver	100.00%		325	325	325
Wagin Care & Share	Fee and charge	Waiver	100.00%		325	325	325
Wagin CWA	Rate	Waiver	100.00%		1,052	1,000	979
Wagin CWA	Fee and charge	Waiver	100.00%		325	325	325
Waratah Lodge	Fee and charge	Waiver	100.00%		325	325	325
					2,352	2,300	2,846
Total discounts/concessions (Note 21)					99,468	93,159	93,525

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Betty Terry Theatre		Rates Payable	To assist and encourage community groups
Betty Terry Theatre	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups
St Joh Ambulance	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups
Wagin Care & Share	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups
Wagin CWA		Rates Payable	To assist and encourage community groups
Wagin CWA	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	24/09/2021	0.0	0.00%	7.00%
Option Two				
First instalment	24/09/2021	5.5	5.50%	7.00%
Second instalment	24/01/2022	5.5	5.50%	7.00%
Option Three				
First instalment	24/09/2021	5.5	5.50%	7.00%
Second instalment	24/11/2021	5.5	5.50%	7.00%
Third instalment	24/01/2022	5.5	5.50%	7.00%
Fourth instalment	25/03/2022	5.5	5.50%	7.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	6,244	8,000	7,917
Interest on instalment plan	3,779	4,000	3,652
Charges on instalment plan	5,137	6,000	4,243
	15,160	18,000	15,812

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(c) (7,046)	(9,580)	(7,969)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(3,997)	0	(2,586)
Add: Loss on disposal of assets	10(c) 1,393	8,504	19,204
Add: Depreciation	10(a) 2,706,150	2,727,261	2,622,817
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(4,134)	0	5,291
Employee benefit provisions	(45,556)	0	44,801
Non-cash amounts excluded from operating activities	2,646,810	2,726,185	2,681,558
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	24 (2,288,741)	(2,165,868)	(1,708,631)
Less: Financial assets at amortised cost - self supporting loans	4(a) (30,573)	0	(19,925)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 74,569	0	70,889
- Employee benefit provisions	325,483	361,195	325,484
Total adjustments to net current assets	(1,919,262)	(1,804,673)	(1,332,183)
Net current assets used in the Rate Setting Statement			
Total current assets	4,993,475	2,460,787	3,489,680
Less: Total current liabilities	(1,192,808)	(656,114)	(909,617)
Less: Total adjustments to net current assets	(1,919,262)	(1,804,673)	(1,332,183)
Net current assets used in the Rate Setting Statement	1,881,405	0	1,247,880

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget				
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at	
		1 July 2020	During 2020-21	Repayments	June 2021	During 2021-22	Repayments	30 June 2022	July 2021	During 2021-22	Repayments	30 June 2022	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rec Centre Deelopment	131	49,939	0	(9,909)	40,030	0	(10,553)	29,477	40,030	0	(10,553)	29,477	
Swimming Pool Redevelopment	139	214,622	0	(13,322)	201,300	0	(14,016)	187,284	201,300	0	(14,016)	187,284	
Staff Housing	137	155,432	0	(13,917)	141,515	0	(14,778)	126,737	141,515	0	(14,778)	126,737	
Doctor Housing	138	76,891	0	(10,922)	65,969	0	(11,617)	54,352	65,969	0	(11,617)	54,352	
Total		496,884	0	(48,070)	448,814	0	(50,964)	397,850	448,814	0	(50,964)	397,850	
Self Supporting Loans													
Wagin Ag Society	141	136,749	0	(19,333)	117,416	0	(19,925)	97,491	117,416	0	(19,925)	97,491	
Total Self Supporting Loans		136,749	0	(19,333)	117,416	0	(19,925)	97,491	117,416	0	(19,925)	97,491	
Total Borrowings	13	633,633	0	(67,403)	566,230	0	(70,889)	495,341	566,230	0	(70,889)	495,341	

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Rec Centre Deelopment		Recreation and culture	139	NAB	5.11%	(2,392)	(2,392)	(3,035)
Swimming Pool Redevelopment		Recreation and culture	131	WATC	6.39%	(9,924)	(10,021)	(10,623)
Staff Housing		Other property and services	137	WATC	6.02%	(8,101)	(8,116)	(8,963)
Doctor Housing		Other property and services	138	WATC	6.27%	(3,819)	(3,957)	(4,519)
Total						(24,236)	(24,486)	(27,140)
Self Supporting Loans Interest Repayments								
Wagin Ag Society		Recreation and culture	141	WATC	3.04%	(3,370)	(3,419)	(3,972)
Total Self Supporting Loans Interest Repayments						(3,370)	(3,419)	(3,972)
Total Interest Repayments	2(b)					(27,606)	(27,905)	(31,112)

* WA Treasury Corporation

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Leave Reserve	379,536	56,172	(40,000)	395,708	379,536	3,795	(40,000)	343,331	304,895	74,641	0	379,536
(b) Plant Replacement Reserve Recreation Centre Equipment	287,746	171,557	0	459,303	287,746	173,877	0	461,623	302,669	13,077	(28,000)	287,746
(c) Reserve Aerodrome Maintenance & Development Reserve	12,926	1,825	0	14,751	12,926	1,929	0	14,855	11,479	1,847	(400)	12,926
(d) Municipal Buildings Reserve	17,855	5,885	0	23,740	17,855	8,079	0	25,934	10,629	7,226	0	17,855
(e) Admin Centre Furniture, Equipment & IT Reserve	71,763	139	0	71,902	71,763	718	0	72,481	121,264	499	(50,000)	71,763
(f) Land Development Reserve	10,538	5,020	0	15,558	10,538	5,105	0	15,643	5,515	5,023	0	10,538
(g) Community Bus Reserve	10,753	21	0	10,774	10,753	108	0	10,861	10,709	44	0	10,753
(h) Homecare Reserve	17,430	1,577	0	19,007	17,430	174	0	17,604	16,975	455	0	17,430
(i) Recreation Development Reserve Refuse Site / Waste Management	90,464	17,596	0	108,060	90,464	905	0	91,369	122,789	505	(32,830)	90,464
(j) Reserve Refuse Site Rehabilitation	281,894	30,546	(85,500)	226,940	281,894	32,819	(85,500)	229,213	270,681	61,113	(49,900)	281,894
(k) Reserve Refuse Site Rehabilitation	167,510	41,780	0	209,290	167,510	27,625	0	195,135	136,947	30,563	0	167,510
(l) Reserve	118,546	20,230	0	138,776	118,546	21,186	0	139,732	98,142	20,404	0	118,546
(m) Water Management Reserve	71,077	138	0	71,215	71,077	711	0	71,788	78,255	322	(7,500)	71,077
(n) Electronic Sign Reserve	14,854	29	0	14,883	14,854	149	0	15,003	65,616	270	(51,032)	14,854
(o) CommunityGym Reserve Sportsground Precenct	11,888	7,286	0	19,174	11,888	4,119	0	16,007	12,337	51	(500)	11,888
(p) Redevelopment Reserve Emergney/Bushfire Control	128,324	100,249	(60,000)	168,573	128,324	61,283	(60,000)	129,607	80,906	50,333	(2,915)	128,324
(q) Reserve	6,527	5,543	0	12,070	6,527	65	0	6,592	6,500	27	0	6,527
(r) Community Evernts Reserve	9,000	17	0	9,017	9,000	90	0	9,090	0	9,000	0	9,000
(s) Staff Housing Reserve	0	300,000	0	300,000	0	300,000	0	300,000	0	0	0	0
	1,708,631	765,610	(185,500)	2,288,741	1,708,631	642,737	(185,500)	2,165,868	1,656,308	275,400	(223,077)	1,708,631

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	Provide provisions to meet Councils' Long Service and Accrued Annual Leave liabilities to minimise effect on Councils' budget annually.
(b) Plant Replacement Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of Plant necessary in the performance of Councils' core functions.
(c) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(d) Aerodrome Maintenance & Development Reserve	Ongoing	Provide funds for major maintenance (eg resealing runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(e) Municipal Buildings Reserve	Ongoing	Provide for the upgrading, renovating and restoration of existing Council owned buildings as well as construction of new Council owned buildings.
(f) Admin Centre Furniture, Equipment Reserve	Ongoing	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet Homecare staff leave provisions, replacement of plant and equipment and on-going operations of the Homecare program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's recreation and sporting facilities.
(k) Refuse Site / Waste Management Reserve	Ongoing	Provide funds for a new waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
(l) Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
(m) Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Towns Funds on measures and projects in line with Council's Water Management Plan.
(n) Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the future.
(o) Community Gym Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Gym equipment as required.
(p) Sportsground Precinct Redevelopment Reserve	Ongoing	Provide funds for the future Sportsground Precinct Redevelopment.
(q) Emergency/Bushfire Control Reserve	Ongoing	Provide funds for unexpected times of extreme emergency recovery and provide adequate assistance for bushfire requirements.
(r) Community Events Reserve	Ongoing	Provide funds for future Community Events.
(s) Staff Housing Reserve	Ongoing	Provide funds for future staff housing requirements

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Current year findings			
1. Monthly reconciliation checklist		✓	
2. Fixed assets reconciliations		✓	
Findings from prior year audits			
3. Creditors' reconciliations		✓	
4. Daily banking procedures		✓	
5. Information technology usage policy		✓	
6. Information technology disaster recovery plan	✓		

KEY TO RATINGS

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

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

SHIRE OF WAGIN**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Monthly reconciliation checklist****Finding**

We noted that key monthly account reconciliations are performed, including debtors, rates, bank and payroll, however the Manager of Finance EOM Checklist is not being signed as evidence of an independent review.

Rating: Moderate**Implication**

Lack of review by an independent senior officer may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. Reconciliations should be signed off as evidence of an independent review.

Management Comment

The Manager of Finance Checklist is now being signed by the Manger of Finance to confirm all tasks have been performed and reconciled. The form is also being signed by either the Deputy CEO or CEO as evidence of checking of the tasks undertaken.

Responsible Person:

Manager of Finance

Completion Date:

30/06/2022

The above procedure has been fully implemented and EOM checklist are compiled and signed by the Manager of Finance and checked and countersigned by ither ADCEO or ACEO

2. Fixed assets reconciliations**Finding**

We noted that fixed assets reconciliations are only being performed at year-end.

Rating: Moderate**Implication**

Infrequent fixed assets reconciliations may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

We recommend performing fixed assets reconciliations monthly and having them signed by the preparer and as evidence of independent review.

Management Comment

SHIRE OF WAGIN**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

Fixed asset reconciliations do not appear to have been done on a regular basis in prior financial years and this was noticed by the new Manager of Finance when she commenced the position in February 2022. Monthly fixed asset reconciliations are now being performed as part of the Manager of Finance month end procedures. The reconciliation is signed by the Manager of Finance and by the Deputy CEO or the CEO as evidence of checking.

Responsible Person:

Manager of Finance.

Completion Date:

30/06/2022

The above procedure has been fully implemented and assets are reconciled as part of the month end process with assets been added or disposed of in the month the transaction occurs and reconciliation of the asset register to the GL accounts completed monthly by the Manager of Finance and checked and countersigned by either ADCEO or ACEO

Unconfirmed

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Creditors' reconciliations

Finding

We noted that creditors' reconciliations are performed, however they are not signed off to evidence an independent review has occurred once complete.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

An independent review is carried out though not documented. Management will ensure this is signed off moving forward.

Responsible Person: Manager of Finance

Completion Date: 6 September 2021

Rating: Moderate (2021: Moderate)

Implication

Lack of review by an independent senior officer may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. Reconciliations should be signed off as evidence of an independent review.

Management Comment

The creditors reconciliation is performed monthly by our finance officer. The reconciliation is checked by the Manager of Finance as part of the month end review. Please see point regarding signing off of the monthly report as evidence of the check, This procedure is now in place.

Responsible Person:

Manager of Finance

Completion Date:

30/06/2022

The above procedure is in place and the monthly reconciliation is signed by the officer carrying out the reconciliation. It is then checked and signed by the Manager of Finance and forms part of the month end process which is checked and countersigned by the ADCEO or ACEO

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Daily banking procedures

Finding

During our receipts testing, we noted that the daily banking reconciliations at the administration office are not signed as evidence of an independent review. Furthermore, we noted that the daily banking summaries for each cash collection site are not signed as evidence of an independent review.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment	
<i>An independent review is carried out though not documented. Management will ensure this is signed off moving forward.</i>	
Responsible Person:	Manager of Finance
Completion Date:	6 September 2021

Rating: Moderate (2021: Moderate)

Implication

Increased risk of error or fraud due to lack of an independent review.

Recommendation

End of day reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. These reconciliations should be signed off as evidence of an independent review.

Management Comment

Daily receipting is reconciled by front office staff and then checked by our rates/payroll officer daily. The front office person responsible for balancing the daily takings signs the form and it is countersigned when checked by our rates/payroll officer. Any monies banked by other departments, e.g homecare, caravan park, rec centre, swimming pool, refuse site, have a summary form that is signed by the person who is bringing in the cash and countersigned by the front office staff member doing the receipting as evidence of checking funds received and receipted. A review of these procedures has been carried out with all relevant staff to ensure the procedure is being adhered to.

Responsible Person:

Deputy CEO

Completion Date:

30/06/2022

The above process is in place and the daily banking paperwork is signed by the front office staff member completing the daily banking and balancing process. This is then checked and countersigned by the rates/payroll officer

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Information technology usage policy

Finding

We noted that the Shire does not have an Information Technology (IT) Usage Policy. An IT Usage Policy would outline the rules and guidelines with respect to appropriate use of the Shire's IT resources.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

Management will endeavour to prepare an Information Technology (IT) Usage Policy.

Responsible Person: Deputy Chief Executive Officer

Completion Date: 28 February 2022

Rating: Moderate (2021: Moderate)

Implication

In the absence of an effective policy on IT usage, there is an increased risk of inefficient use of the Shire's resources.

Recommendation

We recommend that management develop and implement a policy to ensure that users of IT systems make the best use of the Shire's resources. This policy should be communicated to staff and monitored on an ongoing basis.

Management Comment

As advised by email 3 June 2022, there is no IT usage policy. However, the subject matter is being prepared and my expectation is to present to Council as policy in the latter quarter of 2022. The Shire of Wagin is participating in a cyber-security project on behalf of the sector (through insurer LGIS) and will review all IT arrangement via managed services tender process late this year.

Responsible Person: Deputy Chief Executive Officer

Completion Date: 25 October 2022

*Item taken to the September 2022 Ordinary Council Meeting – See attached minutes – item 12.2.3
Policy adopted by council*

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. Information technology – disaster recovery plan

Finding

We noted that the Shire has no formal disaster recovery plan in place in respect to information technology systems.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

Management will endeavour to prepare a formal Disaster Recovery Plan.

Responsible Person: Deputy Chief Executive Officer

Completion Date: 28 February 2022

Rating: Significant (2021: Moderate)**Implication**

Without a disaster recovery plan, it is likely to be more difficult to recover from an incident or crisis in a timely and effective manner. There is an increased risk that key business functions will remain out of operation for extended periods of time following a major incident.

Recommendation

We recommend that management develop and document a disaster recovery plan based on the Shire's business continuity plan, detailing the steps to be taken to recover operations.

The plan should be communicated to staff and tested on a periodic basis to ensure that staff are familiar with their responsibilities. This should also include testing of the IT system backups.

Management Comment

As advised by email 3 June 2022, there is no local document for recovery and all recovery plans are held by IT managed services provider. With the development of IT usage policy; participation in a cyber-security project on behalf of the sector (through insurer LGIS); and the review of all IT arrangements via managed services tender process later this year, a recovery framework will be developed.

Responsible Person: *Deputy Chief Executive Officer*

Completion Date: *31 January 2023*

I Item taken to the September 2022 Ordinary Council Meeting – See attached minutes – item 12.2.4 Council support the preparation of a business continuity plan to cover information and communication technology and adopted a Statement of Intent to guide the planning

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Fair value of Infrastructure Assets	✓		

Key To Ratings

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

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

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Fair Value of Infrastructure Assets - Frequency of Valuations

Finding

The Shire of Wagin has not performed an assessment to determine whether its infrastructure assets represent fair value for the year ended 30 June 2022.

Rating: Significant**Implication**

Without a robust assessment of fair value of the Shire of Wagin's Infrastructure Assets there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

The Shire of Wagin consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure Assets. Where indicators exist, a robust fair value assessment should be performed capturing the requirements of *AASB 13 Fair Value Movements*. This process is to ensure that the Shire of Wagin's infrastructure assets are recorded at fair value in compliance with *AASB 13 Fair Value Measurement* and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair values of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally, the Shire of Wagin may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment***Fair Value of infrastructure assets.***

Section 6.10 9c) of the Local Government Act 1995 says regulations may provide for the management by a local government of its assets, liabilities and revenue.

Regulation 17A of the Local Government (Financial Management) Regulations 1996 addresses the Valuation of certain assets for financial reports; in particular, at (1) a definition of fair value; and at (2) (a) (iii) the requirement to show in each financial report the fair value of all of the non-financial assets of the local government.

Regulation 17A (4) (a) requires the local government to revalue assets nominated at 17A (2) where the local government is of the opinion that the fair value of the asset is materially different from its carrying amount; and, at (b), in any event, within a period no more than 5 years after the day on which the asset was last valued or revalued.

The Shire of Wagin has valued or revalued non-financial assets and is compliant with 17A (4) (b) in that all non-financial assets have been valued or revalued within five years, as follows (class and financial year):

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

- *Land and Buildings 2021 / 22*
- *Plant and equipment 2018 / 19*
- *Roads and infrastructure 2017 / 18*

Roads and Infrastructure are programmed for assessment in 2022/23.

The auditor's management letter makes the following Finding:

1. **Finding:** *'The Shire of Wagin has not performed an assessment to determine its infrastructure assets represent fair value for the year ended 30 June 2022'.*

Response by management:

The assessment is not required by regulation 17A (4) (b) for the year ended 30 June 2022.

The auditor's (Risk) Rating assigned to the Finding is:

2. Rating: Significant

'Implication'. *'without a robust assessment of fair value of the Shire of Wagin's infrastructure assets there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with AASB 13 Fair Value Measurement as well as Regulation 17A (4) (b) of the Local Government (Financial Management) Regulations 1996 (the Regulations)'.*

Response by Management:

The Shire of Wagin is compliant in both respects. However, it is recognised that compliance can be at odds with the management of risk. Risk may be elevated despite compliance and risk mitigation could be applied in addition to compliant actions. It is recognised that appropriate indicators may inform the local government opinion as to whether fair value is materially different to the available assessment.

The Shire of Wagin is concerned that a Significant Risk Rating is applied to an activity that is compliant with regulations. This appears to be a statement that is not aligned with assessment requirements.

The Shire of Wagin recommends that changes to regulations be pursued through appropriate regulatory channels.

The auditor's management letter included the following recommendation:

Recommendation (summarised)

'(That) the Shire of Wagin consider implementing a formal robust process to determine annual indicators that would trigger formal revaluation.'

Response by Management:

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

The Shire of Wagin will complete valuation / revaluations in accordance with regulations and the Standard.

I do note the AASB exposure draft ED320 of earlier this year and the likely change this will bring for not for profit entities, of which local governments will be included. I am confident the Shire of Wagin will respond professionally and appropriately to the changes in Standards and any subsequent regulatory amendment.

The Shire of Wagin will consider what mechanisms will add value to financial statements and assist in the mitigation of risk. It is the intention of management to manage risk appropriately and seek best practice as soon as practicable.

However, where the auditor recommendation may be good business practice but not a regulatory requirement there is a case for sector examination of the issue. This may result in change to regulations, industry support or changes in approach.

The Shire of Wagin accepts the recommendation but believes the rating misjudged as Significant and more correctly Moderate.

*Ian McCabe FCPA
Acting Chief Executive Officer
2 December 2022*

Responsible person:

Ian McCabe

Completion date:

2 December 2022



7. GENERAL BUSINESS

Nil

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 11.35 am.

I certify that this copy of the Minutes is a true
and correct record of the meeting held on 8
December 2022

Signed:

.....
Presiding Elected Member

Date:
.....

Unconfirmed



10 FINANCIAL REPORTS

10.1 FINANCIAL REPORTS – NOVEMBER 2022

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	10 November 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	<ul style="list-style-type: none">• Monthly Financial Report

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council adopts the Financial Report for the period ending 30 November 2022 as presented.

Carried 0/0

BRIEF SUMMARY

The November 2022 Monthly Financial Report is attached for Council to review and adopt.

BACKGROUND/COMMENT

In accordance with the *Local Government (Financial Management) Regulations 1996*. Regulation 34, a local government is to prepare a monthly statement of Financial Activity for approval by Council.

The financial position of the Shire remains strong with cashflows from grants and rates tracking on schedule.

The Adjusted Net Current Assets figure as at the 30 November 2022 is \$3,638,196 compared to \$2,628,423 in November 2021.

2022/2023 rates were raised at the end of August and notices issued with a due date of 13th October. Payments have been strong with \$2,389,887 being collected by the end of November which equates to 86.3%. Final notices were issued and those ratepayers who did not respond or enter into a payment arrangement have been



referred to debt collection for recovery action. For those paying by instalments the next instalment is due on the 13 December. Total rates outstanding are \$428,338.

Shire has a total of \$3,212,361 invested in interest bearing accounts which are currently earning interest of 2.8% on Treasury OCDF (\$915,729) and 2.55% on Treasury Reserve Term Deposit (\$2,007,414) and 0.95% Telnet Saver (\$289,218).

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All expenditure has been approved via adoption of the 2022/23 Annual Budget or resulting from a Council Motion for a budget amendment.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF WAGIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 November 2022

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

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Note 5	Rate Revenue
Note 6	Disposal of Assets
Note 7	Capital Acquisitions
Note 8	Borrowings
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Note 10	Grants and Contributions
Note 11	Trust Fund
Note 12	Budget Amendments
Chart of Accounts - Detail	

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Wagin for the 2022/23 year is \$20,000. A full listing and explanation of all items considered of material variance is disclosed in Note 2. The following selected items highlight significant income and expenditure for the 2022/23 financial year.

	% Completed	Annual Budget	YTD Actual
Capital Expenditure			
Buildings	9%	230,930	20,487
Plant & Equipment	3%	465,486	14,526
Furniture & Equipment	22%	100,571	21,987
Infrastructure - Roads	15%	1,791,701	265,431
Footpaths	0%	88,825	0
Infrastructure - Other	26%	281,070	73,791
Grants, Subsidies and Contributions			
Operating Grants, Subsidies and Contributions	53%	1,195,693	631,158
Non-operating Grants, Subsidies and Contributions	66%	1,298,117	853,162
Rates Levied	100%	2,525,969	2,514,920

% Compares current ytd actuals to annual budget

Financial Position	* Note	This Time Last Year 30 Nov 2021	Year to Date Actual 30 Nov 2022
Adjusted Net Current Assets	138%	\$ 2,628,423	\$ 3,638,196
Cash and Equivalent - Unrestricted	123%	\$ 3,217,731	\$ 3,965,993
Cash and Equivalent - Restricted	134%	\$ 1,710,050	\$ 2,296,632
Receivables - Rates	124%	\$ 344,461	\$ 428,338
Receivables - Other	162%	\$ 62,498	\$ 101,219
Payables	68%	\$ 280,521	\$ 190,379

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 December 2021
Prepared by: Manager of Finance
Reviewed by: Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

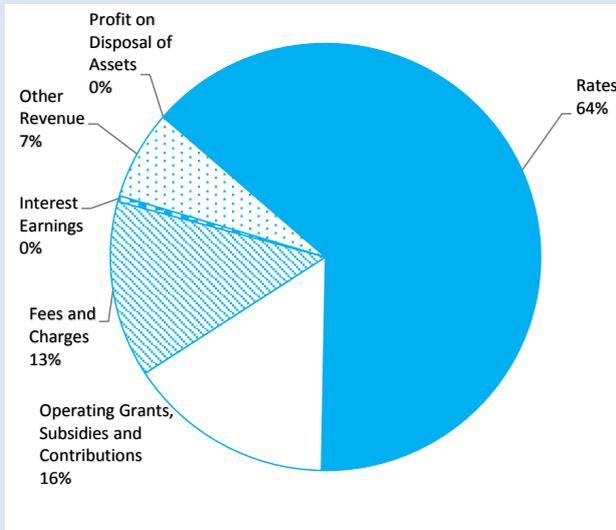
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

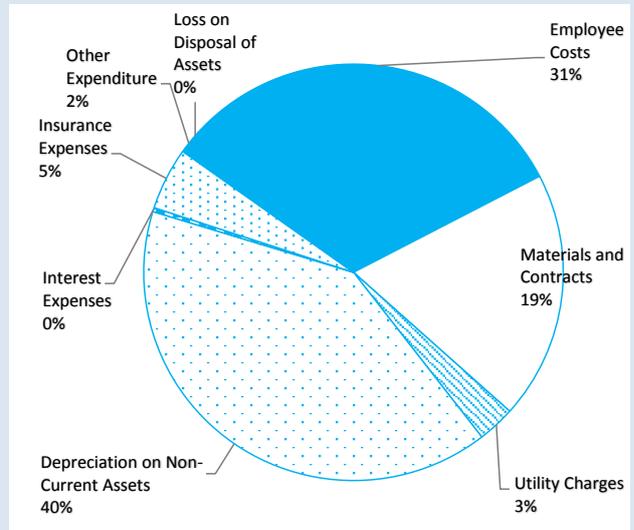
ROUNDING OFF FIGURES

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

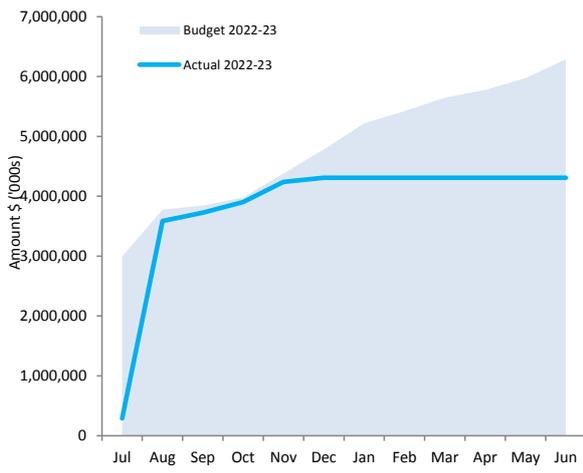
OPERATING REVENUE



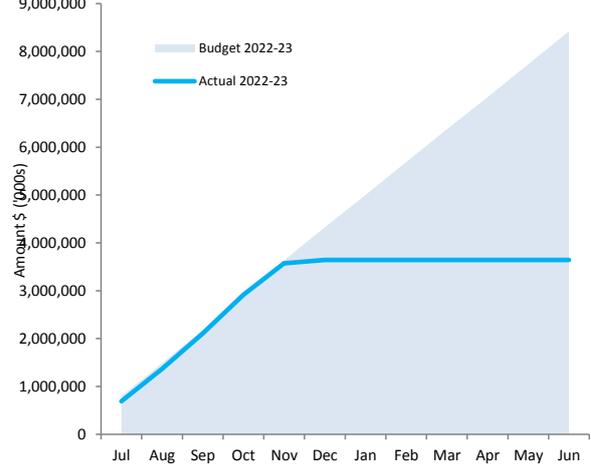
OPERATING EXPENSES



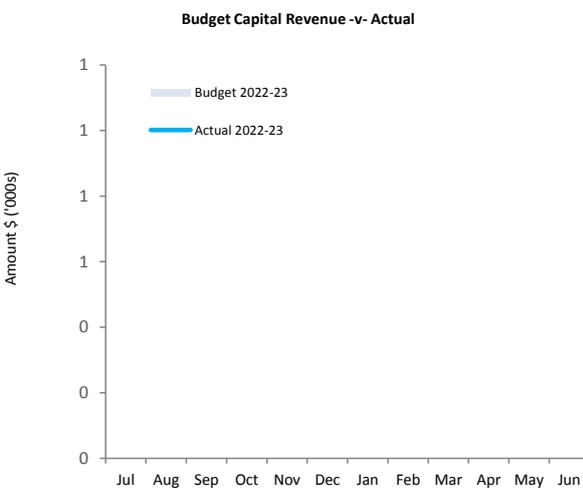
Budget Operating Revenues -v- Actual



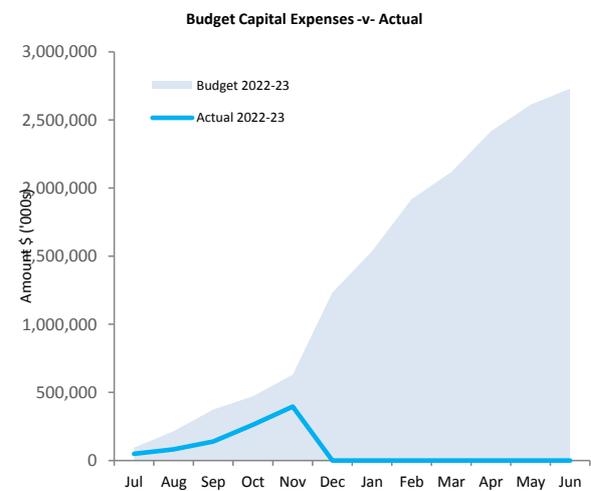
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
Opening Funding Surplus(Deficit)	1(b)	\$ 1,968,880	\$ 1,968,880	\$ 1,968,924	\$ 44	
Revenue from operating activities						
Governance		36,636	36,636	7,643	(28,993)	▼
General Purpose Funding - Rates	5	2,525,969	2,523,054	2,514,919	(8,135)	
General Purpose Funding - Other		620,870	368,687	396,906	28,219	▲
Law, Order and Public Safety		134,695	66,222	46,875	(19,347)	
Health		12,680	3,285	2,657	(628)	
Education and Welfare		635,130	269,181	235,164	(34,017)	▼
Community Amenities		356,586	320,206	376,831	56,625	▲
Recreation and Culture		96,945	23,838	58,397	34,559	▲
Transport		258,591	215,956	163,843	(52,113)	▼
Economic Services		192,250	80,105	67,651	(12,454)	
Other Property and Services		120,060	49,670	64,089	14,419	
		4,990,412	3,956,839	3,934,975		
Expenditure from operating activities						
Governance		(595,709)	(283,414)	(241,028)	42,386	▲
General Purpose Funding		(420,582)	(191,125)	(186,089)	5,036	
Law, Order and Public Safety		(299,746)	(144,093)	(129,110)	14,983	
Health		(192,185)	(61,858)	(71,465)	(9,607)	
Education and Welfare		(706,080)	(301,516)	(317,611)	(16,095)	
Community Amenities		(628,373)	(260,937)	(259,630)	1,307	
Recreation and Culture		(1,884,611)	(813,509)	(705,205)	108,304	▲
Transport		(2,831,071)	(1,181,744)	(1,276,511)	(94,767)	▼
Economic Services		(388,429)	(159,895)	(134,022)	25,873	▲
Other Property and Services		(473,587)	(235,824)	(254,236)	(18,412)	
		(8,420,373)	(3,633,915)	(3,574,907)		
Operating activities excluded from budget						
Non-cash amounts excluded from operating activities		(80,881)	(80,881)	0	80,881	
Amount attributable to operating activities		(83,067)	1,670,298	1,796,886		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	10	1,298,117	420,865	306,476	(114,389)	▼
Proceeds from Disposal of Assets	6	227,972	0	0	0	
Capital Acquisitions	7	(2,958,583)	(630,445)	(396,221)	234,224	▲
Amount attributable to investing activities		(1,432,494)	(209,580)	(89,745)		
Financing Activities						
Self-Supporting Loan Principal		30,573	0	(0)	(0)	
Transfer from Reserves	9	8,000	0	0	0	
Repayment of Debentures	8	(74,569)	0	(29,977)	(29,977)	▼
Transfer to Reserves	9	(440,211)	0	(7,892)	(7,892)	
Amount attributable to financing activities		(476,207)	0	(37,869)		
Closing Funding Surplus(Deficit)	1(b)	(22,885)	3,429,598	3,638,196		

KEY INFORMATION

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

The material variance adopted by Council for the 2022/23 financial year is \$20,000.

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

BY NATURE OR TYPE

	Ref Note	Adopted Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	
Opening Funding Surplus (Deficit)	1(b)	1,968,880	1,968,880	1,968,924	44	
Revenue from operating activities						
Rates	5	2,525,969	2,523,054	2,514,920	(8,134)	
Operating Grants, Subsidies and Contributions	10	1,195,693	613,895	611,054	(2,841)	
Fees and Charges		783,363	499,438	525,843	26,405	▲
Interest Earnings		19,750	7,065	17,583	10,518	
Other Revenue		384,756	232,506	265,574	33,068	▲
Profit on Disposal of Assets	6	80,881	80,881	0	(80,881)	
		4,990,412	3,956,839	3,934,974		
Expenditure from operating activities						
Employee Costs		(2,863,497)	(1,207,476)	(1,107,383)	100,093	▲
Materials and Contracts		(1,383,432)	(594,202)	(688,558)	(94,356)	▼
Utility Charges		(370,229)	(154,265)	(103,616)	50,649	▲
Depreciation on Non-Current Assets		(3,427,775)	(1,428,255)	(1,436,818)	(8,563)	
Interest Expenses		(24,225)	(10,095)	(11,040)	(945)	
Insurance Expenses		(173,703)	(173,703)	(173,131)	572	
Other Expenditure		(177,512)	(65,919)	(54,362)	11,557	
		(8,420,373)	(3,633,915)	(3,574,907)		
Operating activities excluded from budget						
Add back Depreciation		3,427,775	1,428,255	1,436,818	8,563	
Non-cash amounts excluded from operating activities		(80,881)	(80,881)	0	80,881	
Amount attributable to operating activities		(83,067)	1,670,298	1,796,885		
Investing activities						
Non-operating grants, subsidies and contributions	10	1,298,117	420,865	306,476	(114,389)	▼
Proceeds from Disposal of Assets	6	227,972	0	0	0	
Capital acquisitions	7	(2,958,583)	(630,445)	(396,221)	234,224	▲
Amount attributable to investing activities		(1,432,494)	(209,580)	(89,745)		
Financing Activities						
Self-Supporting Loan Principal		30,573	0	(0)	(0)	
Transfer from Reserves	9	8,000	0	0	0	
Repayment of Debentures	8	(74,569)	0	(29,977)	(29,977)	▼
Transfer to Reserves	9	(440,211)	0	(7,892)	(7,892)	
Amount attributable to financing activities		(476,207)	0	(37,869)		
Closing Funding Surplus (Deficit)	1(b)	(22,885)	3,429,598	3,638,196		

KEY INFORMATION

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

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

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

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

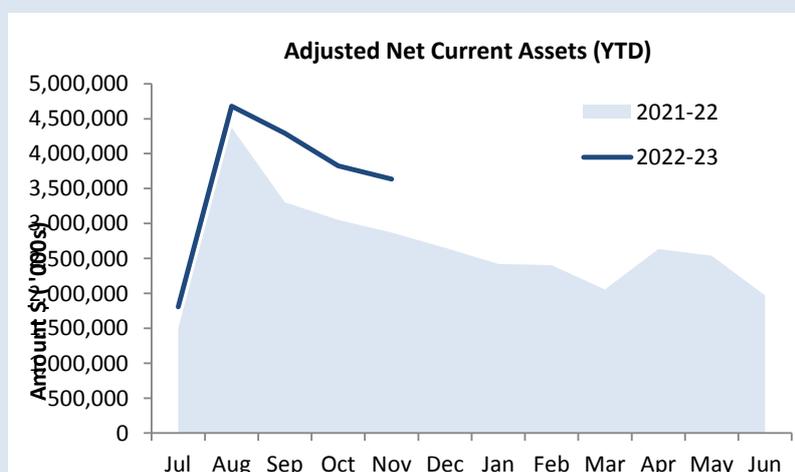
	Ref Note	Last Years Closing 30 June 2022	This Time Last Year 30 Nov 2021	Year to Date Actual 30 Nov 2022
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	2,383,622	3,217,731	3,965,993
Cash Restricted	3	2,288,740	1,710,050	2,296,632
Receivables - Rates	4	49,890	344,461	428,338
Receivables - Other	4	145,380	62,498	101,219
Loans receivable		30,573	19,925	30,573
Interest / ATO Receivable		0	0	0
Accrued Income / Expenses In Advance		43,168	73,006	34,196
Inventories		52,102	34,903	52,102
		4,993,475	5,462,573	6,909,054
Less: Current Liabilities				
Payables		(143,275)	(280,521)	(190,379)
Accrued Expenses / Income In Advance		(515,398)	(786,583)	(753,274)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	0
Provisions - Loans, Annual & Long Service Leave		(477,920)	(405,087)	(447,943)
		(1,173,665)	(1,509,263)	(1,391,596)
Unadjusted Net Current Assets		3,819,810	3,953,311	5,517,458
Adjustments and exclusions permitted by FM Reg 32				
Less: Profit on asset disposals		11,043		
Add: Loss on asset disposals		(1,393)		
Less: Cash reserves	3	(2,288,740)	(1,710,050)	(2,296,632)
Less: Loans receivable		(30,573)	(19,925)	(30,573)
Add: Provisions - Loans, Annual & Long Service Leave		477,920	405,087	447,943
Adjusted Net Current Assets		1,968,924	2,628,423	3,638,196

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
\$3.64 M

Last Year YTD
Surplus(Deficit)
\$2.63 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022/23 financial year is \$20,000.

Reporting Program	Var. \$	Var.	Timing/ Permanent	Explanation of Variance
	\$			
Revenue from operating activities				
Expenditure from operating activities				
Governance	42,386	▲	Timing	YTD Expenses lower than anticipated
Recreation and Culture	108,304	▲	Timing	Pool costs and Woolorama budget timing
Transport	(94,767)	▼	Timing	Road maintenane jobs higher - capital jobs lower
Economic Services	25,873	▲	Timing	Timing of expenditure - toursim & caravan park
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(114,389)	▼	Timing	Recognition of grant monies as expended
Capital Acquisitions	234,224	▲	Timing	Timing of capital projects
Repayment of Debentures	(29,977)	▼	Timing	No Budget entered into Synergy - transactions correct

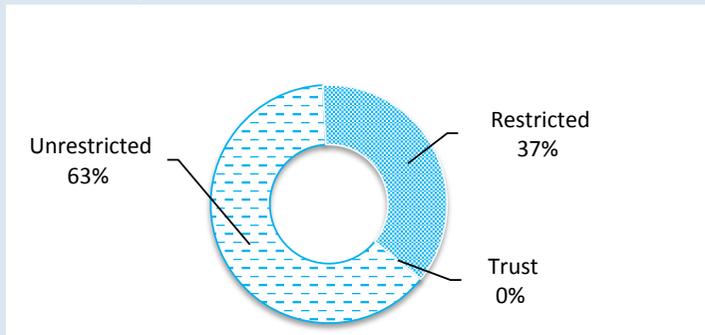
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	1,250			1,250	N/A	Nil	On Hand
At Call Deposits							
Municipal Fund	3,028,501			3,028,501	NAB/BWA	Nil	At Call
Overnight Cash Deposit Facility	915,729			915,729	Treasury	2.80%	At Call
Restricted Funds Account	20,513			20,513	BWA	Nil	At Call
Trust Fund			0		BWA	Nil	At Call
Reserve Fund - Telnet Saver		289,218		289,218	BWA	0.95%	At Call
Term Deposits							
Reserve Investment - Term Deposit		2,007,414		2,007,414	Treasury	2.55%	06-Dec-22
Total	3,965,993	2,296,632	0	6,262,625			

SIGNIFICANT ACCOUNTING POLICIES

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



KEY INFORMATION

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

Total Cash	Unrestricted
\$6.26 M	\$3.97 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 June 2022	30 November 2022
	\$	\$
Opening Arrears Previous Years	67,957	49,890
Levied this year	2,665,551	2,768,334
Less Collections to date	(2,683,618)	(2,389,887)
Equals Current Outstanding	49,890	428,338
Net Rates Collectable	49,890	428,338
% Collected	100.68%	86.33%

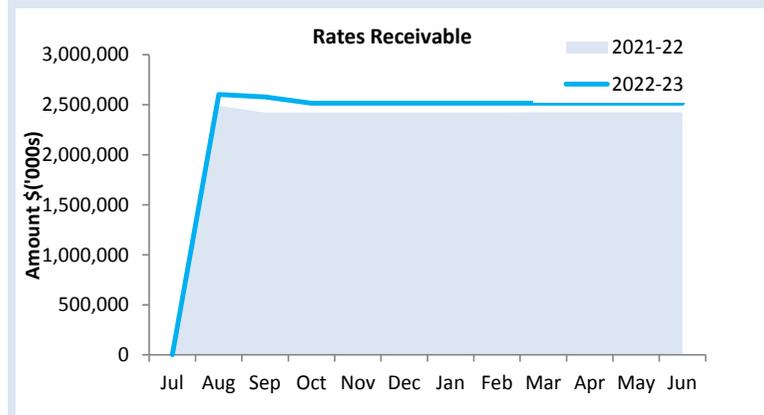
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	49,784	11,447	21,140	20,860	103,231
Percentage	48%	11%	20%	20%	
Balance per Trial Balance					
Sundry debtors					103,231
Loans receivable - clubs/institutions					30,573
Doubtful Debtors					(2,012)
Total Receivables General Outstanding					131,792
Amounts shown above include GST (where applicable)					

KEY INFORMATION

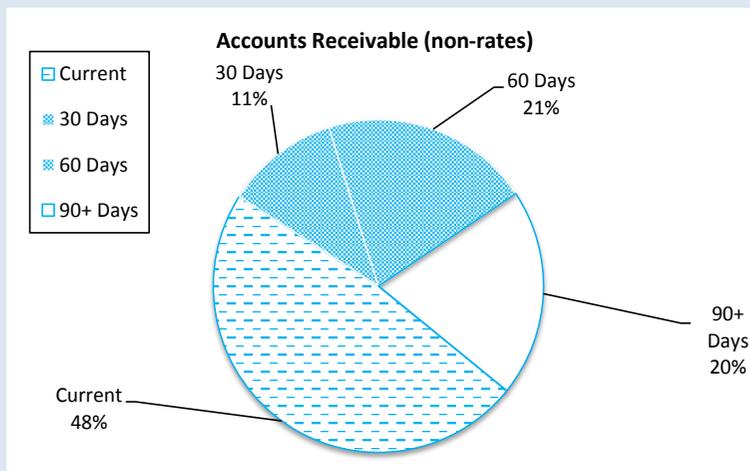
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
86.33%	\$428,338



Debtors Due
\$131,792
Over 30 Days
52%
Over 90 Days
20%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

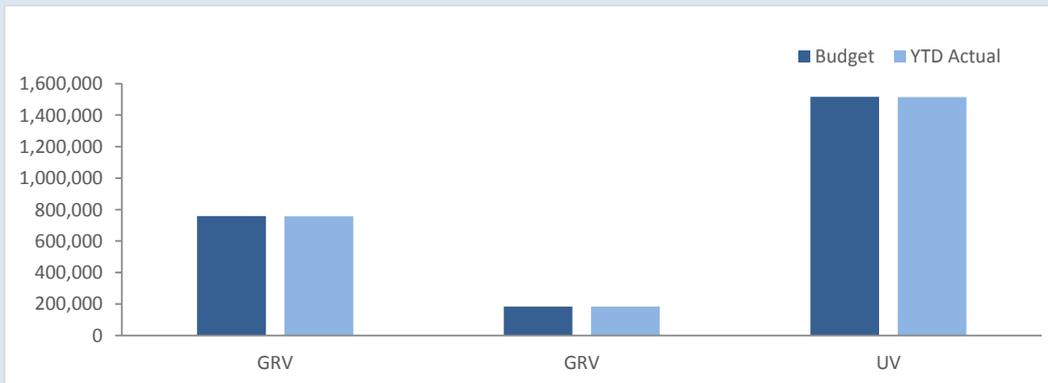
**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

General Rate Revenue		Budget						YTD Actual				
		Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE		\$			\$	\$	\$	\$	\$	\$	\$	
Differential General Rate												
GRV	Non-commercial	0.086830	675	8,705,834	755,928	3,000	1,000	759,928	755,928	1,844	41	757,813
GRV	Commercial	0.115080	65	1,592,996	183,322			183,322	183,322	0	0	183,322
UV		0.005683	297	266,695,055	1,515,628	2,000		1,517,628	1,515,628	0	0	1,515,628
		Minimum \$										
GRV	Non Commercial	625	137	211,386	85,625	0	0	85,625	85,625	0	0	85,625
GRV	Commercial	625	13	37,025	8,125	0	0	8,125	8,125	0	0	8,125
UV		625	84	5,800,546	52,500	0	0	52,500	52,500	0	0	52,500
Sub-Totals			1,271	283,042,842	2,601,128	5,000	1,000	2,607,128	2,601,127	1,844	41	2,603,013
Discount								(97,500)				(102,948)
Amount from General Rates								2,509,628				2,500,065
Ex-Gratia Rates								16,341				14,855
Total General Rates								2,525,969				2,514,920

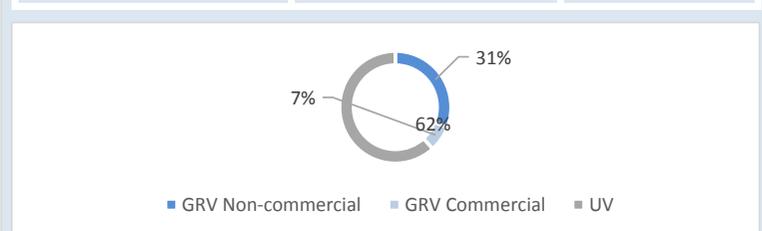
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



General Rates		
Budget	YTD Actual	%
\$2.51 M	\$2.5 M	100%

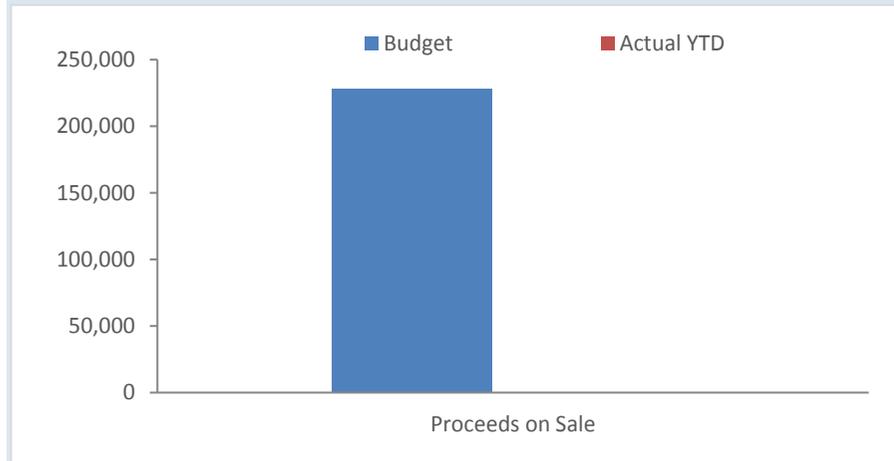


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
PO2Y19	DCEO Vehicle	6,182	36,818	30,636					
P16Y17	Isuzu Truck	42,722	45,227	2,505					
P21Y17	Isuzu Crew Cab	32,863	36,136	3,273					
P22Y17	John Deere Mower	0	700	700					
P38Y16	Mahindra Pick-up - Ranger	5,916	13,636	7,720					
P42	Isuzu Side-tipper	59,408	95,455	36,047					
		147,091	227,972	80,881	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$227,972	\$0	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(230,930)	(102,377)	(20,487)	81,890
Plant & Equipment	(465,486)	(98,769)	(14,526)	84,244
Furniture & Equipment	(100,571)	(24,142)	(21,987)	2,155
Infrastructure - Roads	(1,791,701)	(245,261)	(265,431)	(20,170)
Footpaths	(88,825)	0	0	0
Infrastructure - Other	(281,070)	(159,896)	(73,791)	86,105
Capital Expenditure Totals	(2,958,583)	(630,445)	(396,221)	234,224

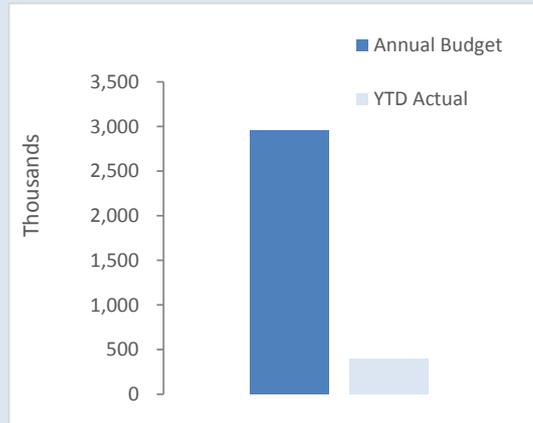
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	1,298,117	420,865	306,476	(114,389)
Other (Disposals & C/Fwd)	227,972		0	0
Cash Backed Reserves				
Recreation Development Reserve			0	0
Sportsground Precinct Redevelopment Reserve			0	0
Contribution - operations	1,432,494	209,580	89,745	(119,835)
Capital Funding Total	2,958,583	630,445	396,221	(234,224)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



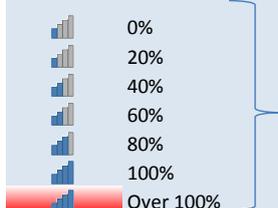
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.96 M	\$.4 M	13%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.3 M	\$.31 M	24%

Level of completion indicator, please see table at the end of this note for further detail.

	Account Number	Adopted Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance	
Capital Expenditure						
Buildings						
	Court House Development	B2201	(171,093)	(71,290)	(6,243)	65,047
	Historical Village - 'History of Wagin' Shed	B2202	(9,887)	(9,887)	(6,190)	3,697
	NAB Building	B2203	(15,000)	(6,250)	(2,234)	4,016
	Historical Village - Shed Fit-out	B2204	(11,000)	(11,000)	(4,268)	6,732
	Depot Upgrades - Shed Wall & Electric Gate	E167458	(3,950)	(3,950)	(1,552)	2,398
	New Roof - Caravan park Ablutions	B2301	(20,000)	0	0	0
			(230,930)	(102,377)	(20,487)	81,890
Plant & Equipment						
	DCEO Vehicle (P02Y19)	E167741	(54,049)	(54,049)	0	54,049
	Water Tanker Trailer	P96	0	0	0	0
	Isuzu Truck (P16Y17)	PE2301	(87,658)	0	0	0
	Isuzu Crew Cab (P21Y17)	PE2302	(74,404)	0	0	0
	New Ride-on vMower (P27Y17)	PE2303	(9,000)	(9,000)	(5,696)	3,305
	Mahindra Pick-Up Ranger (P38Y16)	PE2304	(25,720)	(25,720)	0	25,720
	Isuzu Side-Tipper (P42)	PE2305	(204,655)	0	0	0
	Plant Attachment - Broom	PE2306	(10,000)	(10,000)	(8,830)	1,170
			(465,486)	(98,769)	(14,526)	84,244
Furniture & Equipment						
	CCTV Upgrade	E167110	(8,571)	(7,142)	0	7,142
	IT & Medical Equipment - Medical Centre	FE303	(75,000)	0	(8,896)	(8,896)
	60 x New Chairs	FE2301	(9,000)	(9,000)	(9,000)	0
	New Treadmill Community Gym	FE2302	(8,000)	(8,000)	(4,091)	3,909
			(100,571)	(24,142)	(21,987)	2,155
Infrastructure - Roads						
	Capital Works Program - Roads	E167103	(1,492,946)	(245,261)	(265,431)	(20,170)
	Capital Works Program - Airstrip	E167782	(298,755)	0	0	0
			(1,791,701)	(245,261)	(265,431)	(20,170)
Footpaths						
	Footpath Program	E167124	(88,825)	0	0	0
			(88,825)	0	0	0
Infrastructure - Other						
	Emergency Water Water - CWSP	IO028	0	0	(22,703)	(22,703)
	Pump & Emergency Water Connection - Dam via Wier	IO029	0	0	0	0
	Giant Ram Lighting	IO2202	(7,050)	(5,876)	(1,346)	4,530
	Sportsground Precinct Redevelopment	IO2204	(150,000)	(62,500)	0	62,500
	War Memorial Upgrades	IO2205	(6,850)	(6,850)	(7,341)	(491)
	Wetlands Park Redevelopment	IO2206	(54,695)	(54,695)	(31,214)	23,481
	Wetlands Park BBQ Shelters	IO2301	(15,000)	(15,000)	(7,768)	7,232
	Main Streets Paving, Cleaning & Sealing	IO2207	(2,475)	(2,475)	0	2,475
	Townscape	IO2208	(30,000)	(12,500)	(3,418)	9,082
	Mural - toilet Building	IO2302	(15,000)	0	0	0
			(281,070)	(159,896)	(73,791)	86,105
Capital Expenditure Total			(2,958,583)	(630,445)	(396,221)	234,224

KEY INFORMATION

Level of Completion Indicators



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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

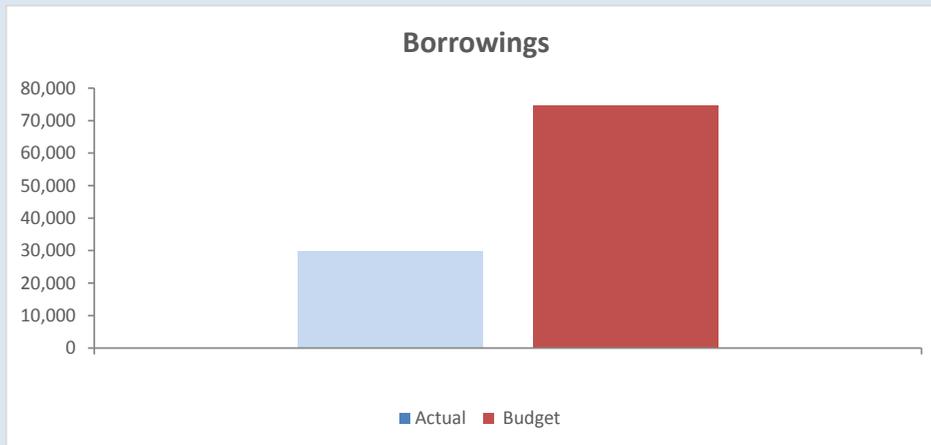
**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 131 - Recreation Centre Development	29,477	0	0		11,238	29,477	18,239		1,707
Loan 139 - Swimming Pool Redevelopment	187,284	0	0	7,279	14,746	180,005	172,538	4,739	9,291
Other Property and Services									
Loan 137 - Staff Housing	126,737	0	0	6,424	15,693	120,313	111,044	3,115	7,201
Loan 138 - Doctor Housing	54,353	0	0	6,083	12,357	48,270	41,996	1,704	3,217
	397,851	0	0	19,787	54,034	378,064	343,817	9,558	21,416
Self supporting loans									
Recreation and Culture									
Loan 141 - Wagin Ag Society (SSL)	97,491	0	0	10,190	20,535	87,301	76,956	1,482	2,809
	97,491	0	0	10,190	20,535	87,301	76,956	1,482	2,809
Total	495,342	0	0	29,977	74,569	465,365	420,773	11,040	24,225

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

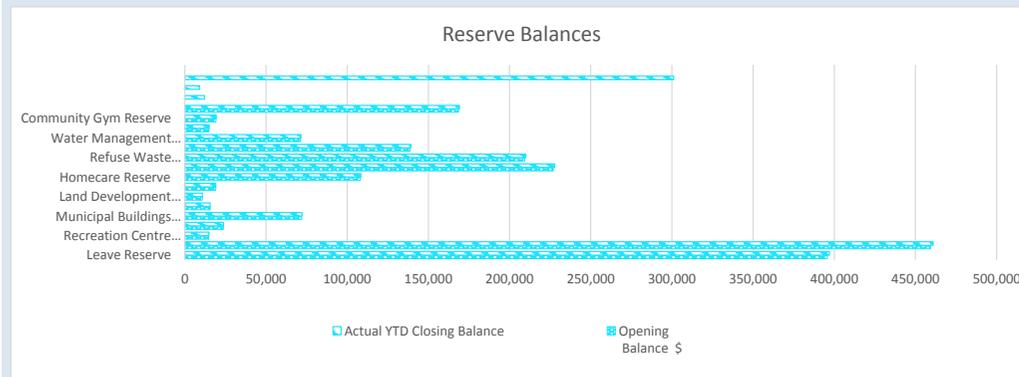


Principal Repayments	\$29,977
Interest Earned	\$17,583
Interest Expense	\$11,040
Reserves Bal	\$2.3 M
Loans Due	\$.47 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	395,708	3,957	1,364					399,665	397,073
Plant Replacement Reserve	459,304	4,593	1,584	61,836				525,733	460,887
Recreation Centre Equipment Reserve	14,751	148	51					14,899	14,802
Aerodrome Maintenance & Development Reserve	23,740	237	82	8,500				32,477	23,822
Municipal Buildings Reserve	71,902	719	248					72,621	72,150
Admin Centre Furniture, Equipment & IT Reserve	15,559	156	54					15,715	15,612
Land Development Reserve	10,774	108	37					10,882	10,811
Community Bus Reserve	19,006	190	66					19,196	19,072
Homecare Reserve	108,061	1,081	373					109,142	108,433
Recreation Development Reserve	226,940	2,269	783	20,000				249,209	227,722
Refuse Waste Management Reserve	209,291	2,093	722	29,436				240,820	210,013
Refuse Site Rehabilitation Reserve	138,775	1,388	479	20,000				160,163	139,254
Water Management Reserve	71,214	712	246					71,926	71,460
Electronic Sign Reserve	14,883	149	51					15,032	14,934
Community Gym Reserve	19,174	192	66	2,550		(8,000)		13,916	19,240
Sportsground Precinct Redevelopment Reserve	168,573	1,686	581	100,000				270,259	169,154
Emergency/Bushfire Control Reserve	12,069	121	42					12,190	12,111
Community Events Reserve	9,017	90	31					9,107	9,049
Staff Housing Reserve	300,000	3,000	1,034	75,000				378,000	301,034
Roadwork Reserve	0	0	0	100,000				100,000	0
	2,288,740	22,889	7,892	417,322	0	(8,000)	0	2,720,951	2,296,632

KEY INFORMATION



Grants and Contributions

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance
Operating grants, subsidies and contributions						
General Purpose Funding						
Grants Commission - General	I032005	254,698	254,698	127,350	170,787	43,437
Grants Commission - Roads	I032010	152,645	152,645	76,322	59,809	(16,513)
Law, Order and Public Safety						
DFES Grant - Operating Bush Fire Brigade	I051010	77,405	77,405	38,702	38,657	(45)
DFES - ESL Admin Contribution	I051035	4,000	4,000	1,665	4,000	2,335
DFES Grant - Operating SES	I051075	32,590	32,590	16,295	16,482	187
Education and Welfare						
Homecare Recurrent Grant	I082010	378,309	378,309	157,630	126,069	(31,561)
HCP Government Funds	I082045	138,200	138,200	57,585	46,941	(10,644)
Recreation and Culture						
Community Events Income	I119030	2,000	2,000	0	26,000	26,000
All Good Refund Centre - Street Carnival	I119030	10,000	10,000	0	1,000	1,000
Transport						
Direct Road Grants	I121005	138,346	138,346	138,346	141,414	3,068
Operating Contributions						
Rec Centre Equipment Contributions	I113030	1,500	1,500	0	0	0
Contribution to Woolorama	I119015	1,000	1,000	0	0	0
Contribution - St Lighting	I121025	5,000	5,000	0	0	0
Operating grants, subsidies and contributions Total		1,195,693	1,195,693	613,895	631,158	17,263
Non-operating grants, subsidies and contributions						
Recreation and Culture						
Wetlands Park Playground Upgrade Contribution	I113040	54,695	54,695	54,695	45,692	(9,003)
Law, Order and Public Safety						
Community Watr Supply Project	I053060	0	0	0	7,859	7,859
Transport						
Road Project Grants	I121010	395,186	395,186	158,074	158,074	0
Roads To Recovery Grant	I121015	312,145	312,145	208,096	146,901	(61,195)
RADS - Airport Upgrade	I126015	298,755	298,755	0	190,117	190,117
Main Roads Bridge 18/19 Funding	I121076	0	0	0	74,251	74,251
LRCIP Funding	I121076	237,336	237,336	0	230,267	230,267
Non-operating grants, subsidies and contributions Total		1,298,117	1,298,117	420,865	853,162	432,297
Grand Total		2,493,810	2,493,810	1,034,760	1,484,320	449,560

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**NOTE 11
OTHER FUNDS**

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

Description	RESTRICTED FUNDS ACCOUNT			Closing Balance 30 Nov 2022
	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	900	1,100	(900)	1,100
Deposits - Community Bus	900	750	(600)	1,050
Deposits - Rec Ctr & EFP	2,662	4,800	(5,100)	2,362
Deposits - Animal Trap	25	50	0	75
BCITF	0	0	0	0
Deposit - Community Gym Key	5,580	1,050	(300)	6,330
Building Services Levy	329	376	(314)	391
Nomination Deposits	0	0	0	0
Other Deposits	6,819	150	0	6,969
Unclaimed Monies	2,147	0	0	2,147
Transport Licensing	0	0	0	0
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	0	0	20
Staff Christmas Fund	0	0	0	0
Trust Accounts Receivable	40	0	0	40
Cemetery Shelter Contributions	0	0	0	0
	19,422	8,276	(7,214)	20,484

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 30 NOVEMBER 2022

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
General Purpose Funding					
Rate Revenue					
I031005	GRV	Inc	939,250	939,250	939,249
I031010	GRV Minimums	Inc	93,750	93,750	93,750
I031015	UV	Inc	1,515,628	1,515,628	1,515,628
I031020	UV Minimums	Inc	52,500	52,500	52,500
I031025	GRV Interim Rates	Inc	3,000	1,250	1,844
I031030	UV Interim Rates	Inc	2,000	835	0
I031035	Back Rates	Inc	1,000	1,000	41
I031040	Ex-Gratia Rates (CBH)	Inc	16,341	16,341	14,855
I031045	Discount Allowed	Inc	(97,500)	(97,500)	(102,948)
I031050	Instalment Admin Charge	Inc	6,000	6,000	4,278
I031055	Account Enquiry Fee	Inc	2,500	1,040	1,533
I031060	(Rate Write Offs)	Inc	(5,000)	0	(364)
I031065	Penalty Interest	Inc	8,000	3,335	2,374
I031070	Emergency Services Levy	Inc	126,700	126,700	126,668
I031075	ESL Penalty Interest	Inc	500	210	133
I031080	Instalment Interest	Inc	4,000	1,665	4,269
I031090	Rate Legal Charges	Inc	20,000	8,335	1,350
			2,688,669	2,670,339	2,655,160
E031005	Valuation Expenses	Exp	(9,000)	(3,750)	(324)
E031010	Legal Costs/Expenses	Exp	(500)	(210)	0
E031015	Title Searches	Exp	(600)	(250)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(4,165)	(3,210)
E031025	Printing Stationery Postage	Exp	(2,000)	(650)	(1,526)
E031030	Emergency Services Levy	Exp	(126,700)	(63,350)	(76,108)
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,540)
E031100	Administration Allocated	Exp	(104,549)	(43,560)	(43,560)
			(256,649)	(118,235)	(127,268)
Other General Purpose Funding					
I032005	Grants Commission General	Inc	254,698	127,350	170,787
I032010	Grants Commission Roads	Inc	152,645	76,322	59,809
I032020	Administration Rental	Inc	36,000	15,000	15,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	625	129
I032030	Reimbursements	Inc	100	40	0
I032035	SS Loans Interest & GFee Reimb.	Inc	4,977	0	0
I032040	Bank Interest	Inc	750	315	6,424
I032045	Reserves Interest	Inc	7,000	1,750	4,516
I032055	Commissions & Recoups	Inc	500	0	0
			458,170	221,402	256,665
E032005	Bank Fees and Charges	Exp	(12,000)	(5,000)	(4,987)
E032015	Interest on Loans	Exp	(24,225)	(10,095)	(11,040)
E032030	Audit Fees & Other Services	Exp	(25,000)	(15,000)	0
E032035	Administration Allocated	Exp	(102,708)	(42,795)	(42,795)
			(163,933)	(72,890)	(58,822)
Total General Purpose Income			3,146,839	2,891,741	2,911,825
Total General Purpose Expenditure			(420,582)	(191,125)	(186,090)
Governance					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Members of Council					
I041020	Other Income Relating to Members	Inc	1,000	1,000	0
			1,000	1,000	0
E041005	Sitting Fees	Exp	(24,365)	(6,091)	(5,794)
E041010	Training	Exp	(8,000)	(2,000)	0
E041015	Members Travelling	Exp	(700)	(175)	(137)
E041025	Election Expenses	Exp	(3,000)	(3,000)	0
E041030	Other Expenses	Exp	(8,000)	(8,000)	(2,604)
E041035	Conference Expenses	Exp	(10,000)	(2,500)	(7,265)
E041040	Presidents Allowance	Exp	(12,300)	(3,075)	(3,075)
E041045	Deputy Presidents Allowance	Exp	(3,075)	(769)	(769)
E041055	Refreshments and Receptions	Exp	(12,000)	(5,000)	(1,803)
E041060	Presentations	Exp	(2,500)	(1,040)	(775)
E041065	Insurance	Exp	(13,325)	(13,325)	(13,325)
E041070	Public Relations	Exp	(2,000)	(835)	(30)
E041075	Subscriptions	Exp	(35,000)	(35,000)	(27,478)
E041100	Administration Allocated	Exp	(118,133)	(49,220)	(49,220)
			(252,398)	(130,030)	(112,275)
Other Governance					
I042030	Profit on Sale of Asset	Inc	30,636	30,636	0
I042045	Admin Reimbursements	Inc	5,000	5,000	7,643
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			35,636	35,636	7,643
E042005	Administration Salaries	Exp	(714,073)	(297,530)	(287,968)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(86,447)	(36,020)	(36,858)
E042011	Loyalty Allowance	Exp	(8,046)	(3,355)	(2,981)
E042012	Housing Allowance Admin	Exp	(13,578)	(5,660)	(9,184)
E042015	Insurance	Exp	(25,969)	(25,969)	(26,543)
E042020	Staff Training	Exp	(10,000)	(4,165)	(1,153)
E042025	Removal Expenses	Exp	(10,000)	0	(4,410)
E042030	Printing & Stationery	Exp	(30,000)	(12,500)	(9,821)
E042035	Phone, Fax & Modem	Exp	(7,000)	(2,915)	(1,317)
E042040	Office Maintenance	Exp	(62,000)	(28,840)	(23,060)
E042045	Advertising	Exp	(18,000)	(7,500)	(3,362)
E042050	Office Equipment Maintenance	Exp	(3,000)	(1,250)	(729)
E042055	Postage & Freight	Exp	(4,000)	(1,665)	(776)
E042060	Vehicle Running Expenses	Exp	(16,000)	(7,195)	(4,923)
E042065	Legal Expenses	Exp	(25,000)	(10,415)	0
E042070	Garden Expenses	Exp	(12,000)	(5,000)	(3,989)
E042075	Conference & Training	Exp	(10,000)	(4,165)	(1,166)
E042080	Computer Support	Exp	(130,000)	(54,165)	(64,015)
E042085	Other Expenses	Exp	(3,000)	(1,250)	(873)
E042090	Administration Allocated	Exp	(270,719)	(112,800)	(112,800)
E042095	Fringe Benefits Tax	Exp	(15,000)	(3,750)	(6,124)
E042100	Staff Uniforms	Exp	(4,000)	0	(615)
E042115	Cash Round Off Control	Exp	0	0	(1)
E042120	Depreciation - Other Governance	Exp	(126,097)	(52,540)	(52,540)
E042125	Less Administration Allocated	Exp	1,278,618	532,765	532,750
E042155	Lease of Photocopier	Exp	0	0	0
E042160	CEO Recruitment	Exp	(18,000)	(7,500)	(6,298)
E042165	Paid Parental Leave	Exp	0	0	0
			(343,311)	(153,384)	(128,756)
Total Governance Income			36,636	36,636	7,643
Total Governance Expenditure			(595,709)	(283,414)	(241,031)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Law, Order & Public Safety					
Fire Prevention					
I051010	BFB Operating Grant	Inc	77,405	38,702	32,462
I051015	Sale of Fire Maps	Inc	50	20	45
I051025	Reimbursements	Inc	1,000	415	0
I051030	Bush Fire Infringements	Inc	2,000	0	0
I051040	Donations	Inc	0	0	0
I051035	ESL Admin Fee	Inc	4,000	1,665	4,000
I051050	SES Call-out Income	Inc	0	0	0
I051070	Other Bushfire Grants Income	Inc	0	0	0
I051075	SES Operating Grant	Inc	32,590	16,295	2,572
			117,045	57,097	39,079
E051005	BFB Operation Expenditure	Exp	(77,405)	(48,670)	(32,462)
E051010	Communication Mtce	Exp	(4,000)	(1,721)	(1,707)
E051015	Advertising & Other Expenses	Exp	(2,500)	(1,040)	(2,234)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(1,765)	(6,576)
E051025	Town Block Burn Off	Exp	(5,000)	(3,335)	(6,041)
E051040	Other Bushfire Expenditure	Exp	0	0	(1,907)
E051060	SES Operation Expenditure	Exp	(32,590)	(14,749)	(2,572)
E051100	Administration Allocated	Exp	(64,701)	(26,960)	(26,960)
E051190	Depreciation - Fire Prevention	Exp	(25,484)	(10,620)	(10,682)
			(215,680)	(108,860)	(91,141)
Animal Control					
I052005	Dog Fines and Fees	Inc	5,000	2,085	4,843
I052006	Cat Fines and Fees	Inc	300	125	0
I052010	Hire of Animal Traps	Inc	100	40	0
I052015	Dog Registration	Inc	6,000	6,000	2,613
I052016	Cat Registration	Inc	700	700	340
I052020	Reimbursements	Inc	500	125	0
			12,600	9,075	7,796
E052005	Ranger Salary	Exp	(18,700)	(7,790)	(4,840)
E052007	Ranger Telephone	Exp	(1,000)	(415)	(332)
E052010	Pound Maintenance	Exp	(2,960)	(1,249)	(783)
E052015	Dog Control Insurance	Exp	(314)	(314)	(1,181)
E052020	Legal Fees	Exp	(500)	(210)	0
E052025	Training & Conference	Exp	(500)	(210)	0
E052030	Ranger Services Other	Exp	(25,000)	(10,420)	(14,060)
E052035	Administration Allocated	Exp	(29,784)	(12,410)	(12,410)
E052190	Depreciation - Animal Control	Exp	(1,308)	(545)	(548)
			(80,066)	(33,563)	(34,154)
Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	5,000	0	0
I053055	Reimbursements	Inc	0	0	0
I053060	Community Water Supply Program Grant	Inc	0	0	22,703
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			5,050	50	22,703
E053005	Abandoned Vehicles	Exp	(500)	(210)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(210)	(341)
E053045	CCTV & Security	Exp	0	0	(450)
E053055	Mosquito Control	Exp	(3,000)	(1,250)	(3,024)
			(4,000)	(1,670)	(3,815)
Total Law, Order & Public Safety Income			134,695	66,222	69,578

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Total Law, Order & Public Safety Expenditure			(299,746)	(144,093)	(129,110)
Health					
Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,150)	(3,815)	(3,941)
			(9,150)	(3,815)	(3,941)
Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	0	42
I074015	Contrib. Regional Health Scheme	Inc	0	0	0
I074020	Reimbursements	Inc	0	0	0
			800	0	42
E074005	EHO Salary	Exp	(10,000)	(4,165)	(1,500)
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	0	0	(158)
E074015	Other Control Expenses	Exp	(7,000)	(2,915)	(327)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0
E074030	Conferences & Training	Exp	(500)	(210)	0
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(26,112)	(10,880)	(10,880)
E074190	Depreciation - Prevent Services	Exp	0	0	0
			(43,612)	(18,170)	(12,865)
Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,380	1,825	1,688
I076015	Reimbursements - IPN Medical	Inc	2,500	0	0
I076020	Meeting Room Fees	Inc	3,500	1,460	927
I076025	Saleof Doctors Vehicle	Inc	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	0	0
			11,880	3,285	2,615
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,021)	(6,191)	(4,493)
E076025	Depreciation - Other Health	Exp	(46,902)	(19,545)	(19,660)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(2,387)	(1,363)
E076035	Loss on Sale of Asset	Exp	0	0	0
E076040	IPN Medical Services	Exp	(45,000)	(11,250)	(28,679)
E076055	Doctor Retention & Relocation	Exp	(20,000)	0	0
E076060	Assets under \$5k	Exp	(10,000)	0	0
			(138,923)	(39,373)	(54,195)
Health - Preventative Services					
E077010	Analytical Expenses	Exp	(500)	(500)	(463)
			(500)	(500)	(463)
Total Health Income			12,680	3,285	2,657
Total Health Expenditure			(192,185)	(61,858)	(71,464)
Education & Welfare					
Pre Schools					
I083035	Day Care Lease	Exp	8,568	3,570	3,650
I083036	Day Care Reimbursements	Exp	5,500	1,832	1,254
			14,068	5,402	4,904
E080010	Kindegarten Maintenance (Daycare)	Exp	(12,123)	(5,628)	(4,241)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(10,800)	(10,864)
			(38,041)	(16,428)	(15,105)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Other Education					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	0	0	0
			0	0	0
Homecare Program					
I082010	CHSP & HACC Grant	Inc	378,309	157,630	126,069
I082015	Meals on Wheels	Inc	5,000	2,085	913
I082020	CHSP Fee for Service	Inc	75,000	31,250	41,346
I082025	Donations	Inc	0	0	545
I082030	Reimbursements	Inc	0	0	0
I082040	HCP Client Daily Fee	Inc	15,984	6,660	5,279
I082045	HCP Government Funds	Inc	138,200	57,585	46,941
			612,493	255,210	221,093
E082010	Management & Admin Salaries	Exp	(130,000)	(54,165)	(52,560)
E082013	Homecare Wages/Contract Liability	Exp	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(38,040)	(15,850)	(14,254)
E082020	Nursing Salaries	Exp	(30,000)	(12,500)	(15,284)
E082025	Care Workers Salaries	Exp	(235,000)	(97,915)	(114,992)
E082030	Superannuation	Exp	(45,822)	(19,095)	(20,327)
E082035	Other Expenses	Exp	(13,000)	(5,415)	(2,422)
E082040	Travelling - Mileage	Exp	(19,000)	(7,915)	(9,904)
E082045	Staff Training	Exp	(2,160)	(900)	(450)
E082050	Staff Training Salaries	Exp	(3,356)	(1,400)	0
E082055	Subscriptions	Exp	(9,752)	(4,065)	(2,176)
E082060	Telephone & Postage	Exp	(2,565)	(1,070)	(524)
E082065	Advertising & Stationery	Exp	(1,000)	(420)	(842)
E082070	Insurance	Exp	(7,700)	(3,210)	(7,698)
E082075	Office Accommodation	Exp	(36,000)	(15,000)	(15,000)
E082080	Plant & Equipment Mtce	Exp	(26,359)	(11,910)	(9,333)
E082085	Consumable Supplies	Exp	(4,500)	(1,875)	(6,193)
E082090	Funtion & Catering Supplies	Exp	(1,500)	(625)	(111)
E082095	HCP Expenses	Exp	(6,000)	(2,500)	(3,346)
E082100	Administration Allocated	Exp	(21,368)	(8,905)	(8,905)
E082110	Meals on Wheels Expenditure	Exp	(3,605)	(1,500)	(783)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare Retention Bonus Expenditure	Exp	0	0	0
E082190	Depreciation - Homecare	Exp	(19,644)	(8,185)	(8,234)
			(656,371)	(274,420)	(293,338)
Other Welfare					
I083010	Wagin Frail Aged Reimb	Inc	8,569	8,569	9,167
I083040	Seniors Xmas Lunch Income	Inc	0	0	0
			8,569	8,569	9,167
E083010	Wagin Frail Aged Exp	Exp	(9,168)	(9,168)	(9,167)
E083020	Seniors Xmas Lunch	Exp	(2,500)	(1,500)	0
E083050	Other Welfare Exp	Exp	0	0	0
			(11,668)	(10,668)	(9,167)
Total Education & Welfare Income			635,130	269,181	235,164
Total Education & Welfare Expenditure			(706,080)	(301,516)	(317,610)
Community Amenities					
Sanitation - Household Refuse					
I101005	Domestic Collection	Inc	235,500	235,500	253,415
I102020	Refuse Site Fees	Inc	15,000	6,250	7,264
			250,500	241,750	260,679

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E101005	Domestic Refuse Collection	Exp	(48,000)	(20,000)	(15,108)
E101006	Green Waste Collection	Exp	(23,000)	(9,585)	(7,956)
E101010	Recycling Pick-Up	Exp	(70,500)	(29,375)	(23,208)
E101015	Refuse Site Mtce	Exp	(128,500)	(53,632)	(39,556)
E101025	Refuse Site Attendant	Exp	0	0	0
			(270,000)	(112,592)	(85,828)
	Sanitation - Other				
I102002	Commercial Collection Charges	Inc	66,586	63,376	65,657
I102005	Reimbursement Drummuster	Inc	4,000	0	0
I102010	Charges Bulk Rubbish	Inc	15,000	6,250	5,068
			85,586	69,626	70,725
E102005	Commercial Collection	Exp	(13,650)	(5,690)	(4,480)
E102010	Bulk Rubbish Collection	Exp	(16,000)	(6,665)	(5,142)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	(3,925)
E102190	Depreciation - Sanitation	Exp	(18,148)	(7,565)	(7,607)
			(52,798)	(19,920)	(21,154)
	Sewerage				
I104005	Septic Tank Fees	Inc	500	500	0
			500	500	0
E104005	Sewerage Treatment Plant	Exp	(500)	(211)	(37)
			(500)	(211)	(37)
	Regional Refuse Group				
I102006	Regional Refuse Group	Inc	0	0	37,071
			0	0	37,071
	Regional Refuse Group				
E102007	Regional Refuse Group Expenses	Exp	0	0	(30,893)
			0	0	(30,893)
	Town Planning				
I106005	Planning Fees	Inc	4,000	1,665	1,236
			4,000	1,665	1,236
E106005	Town Planning Expenses	Exp	(15,000)	(6,250)	(4,326)
E106100	Administration Allocated	Exp	(66,566)	(27,735)	(27,735)
			(81,566)	(33,985)	(32,061)
	Other Community Amenities				
I107005	Cemetery Fees	Inc	12,000	5,000	4,993
I107010	Community Bus Income	Inc	4,000	1,665	2,127
I107025	Other Community Amenities Contributions	Inc	0	0	0
			16,000	6,665	7,120
E107005	Cemetery Mtce	Exp	(40,000)	(16,770)	(14,888)
E107010	Public Convenience Mtce	Exp	(56,428)	(23,993)	(20,100)
E107015	Community Bus Operating	Exp	(3,674)	(2,041)	(3,119)
E107100	Administration Allocated	Exp	(72,439)	(30,185)	(30,185)
E107190	Depreciation - Other Comm Amenities	Exp	(50,968)	(21,240)	(21,365)
			(223,509)	(94,229)	(89,657)
	Total Community Amenities Income		356,586	320,206	376,831
	Total Community Amenities Expenditure		(628,373)	(260,937)	(259,630)

Recreation & Culture

Public Halls & Civic Centres

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I111005	Town Hall Hire	Inc	2,000	835	4,372
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0
			2,100	935	4,372
E111005	Town Hall Mtce	Exp	(28,555)	(14,654)	(10,295)
E111010	Other Halls Mtce	Exp	(6,153)	(2,808)	(599)
E111190	Depreciation - Public Halls	Exp	(202,711)	(84,465)	(84,972)
			(237,419)	(101,927)	(95,866)
	Swimming Pool				
I112010	Swimming Pool Admission	Inc	30,000	4,500	10,404
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0
I112020	Reimbursements	Inc	600	600	100
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0
			30,600	5,100	10,504
E112005	Pool Staff Salary	Exp	(109,500)	(45,625)	(16,159)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	0	0	0
E112015	Swimming Pool Maintenance	Exp	(118,388)	(54,913)	(47,253)
E112020	Swimming Pool Other Expenses	Exp	(5,850)	(2,440)	(1,330)
E112190	Depreciation - Swimming Pools	Exp	(197,388)	(82,250)	(82,740)
			(431,126)	(185,228)	(147,482)
	Other Recreation & Sport				
I113005	Sportsground Rental	Inc	8,795	4,398	2,509
I113015	Power Reimbursements	Inc	5,000	2,085	961
I113020	Recreation Centre Hire	Inc	5,000	2,085	2,039
I113025	Reimbursements Other	Inc	0	0	0
I113030	Rec Centre Equipment Contributions	Inc	1,500	0	0
I113035	Sporting Club Leases	Inc	0	0	959
I113040	Other Recreation & Sport Contributions	Inc	54,695	54,695	31,214
I113055	Eric Farrow Pavillion Hire	Inc	5,000	2,085	2,793
I113065	Community Gym Membership	Inc	13,800	5,750	6,804
			93,790	71,098	47,279
E113005	Sportsground Mtce	Exp	(115,555)	(48,460)	(38,685)
E113010	Sportsground Building Mtce	Exp	(24,931)	(15,661)	(15,084)
E113015	Wetlands Park Mtce	Exp	(70,011)	(29,956)	(23,752)
E113020	Parks & Gardens Mtce	Exp	(49,099)	(20,551)	(27,427)
E113025	Puntapin Rock Mtce	Exp	(2,506)	(1,045)	(922)
E113030	Recreation Centre Mtce	Exp	(65,780)	(34,295)	(25,580)
E113035	Rec Staff Salaries	Exp	(19,853)	(8,275)	(2,027)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(2,085)	(870)	(945)
E113045	Other Expenses	Exp	(1,200)	(500)	(333)
E113050	Norring Lake Mtce	Exp	(3,400)	(1,460)	(1,247)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,145)	(11,334)	(12,941)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(835)	(1,123)
E113095	Community Gym Expenditure	Exp	(11,250)	(4,690)	(2,921)
E113100	Administration Allocated	Exp	(116,535)	(48,555)	(48,555)
E113190	Depreciation - Other Rec & Sport	Exp	(392,093)	(163,375)	(164,573)
			(899,443)	(389,862)	(366,115)
	Library				
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0
E115005	Library Staff Salaries	Exp	(52,700)	(21,960)	(21,343)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(10,481)	(4,671)	(1,808)
E115020	Library Other Expenses	Exp	(7,800)	(3,854)	(1,823)
E115190	Depreciation - Libraries	Exp	(16,210)	(6,755)	(6,795)
			(87,191)	(37,240)	(31,769)
Other Culture					
I116035	Long Table Experience Income	Inc	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	1,250	455
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	9,000	0	0
I119030	Community Events Income	Inc	2,000	0	26,000
I119031	Other Culture Grant Funds	Inc	10,000	0	1,000
			25,000	1,250	27,455
E116005	Subsidy Woolorama Committee	Exp	(500)	0	0
E116010	Woolorama Costs & Maintenance	Exp	(65,136)	(27,681)	(3,693)
E116015	Community Centre Mtce	Exp	(15,837)	(7,047)	(3,752)
E116020	Historical Village	Exp	(2,166)	(1,756)	(2,234)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(31,463)	(13,105)	(5,434)
E116046	Community Development Equipment Maintenance	Exp	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	0
E116060	Betty Terry Theatre Expenditure	Exp	(3,215)	(1,782)	(1,388)
E116065	Electronic Sign Expenditure	Exp	(2,500)	(1,102)	(1,781)
E116070	Court House Expenditure	Exp	(4,836)	(3,544)	(3,043)
E116075	NAB Building Expenditure	Exp	(4,586)	(1,905)	(1,069)
E116190	Depreciation - Other Culture	Exp	(99,193)	(41,330)	(41,579)
			(229,432)	(99,252)	(63,973)
Total Recreation & Culture Income			151,640	78,533	89,610
Total Recreation & Culture Expenditure			(1,884,611)	(813,509)	(705,205)
Transport					
Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	138,346	138,346	141,414
I121010	Road Project Grants	Inc	395,186	158,074	1,293
I121015	Roads to Recovery Grant	Inc	312,145	208,096	120,978
I121020	Reimbursements	Inc	1,000	0	0
I121025	Contribution - St Lighting	Inc	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	237,336	0	130,288
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,089,013	504,516	393,973
Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	55,000	22,915	15,806
			55,000	22,915	15,806
E122005	Road Maintenance	Exp	(110,000)	(45,830)	(49,611)
E122006	Maintenance Grading	Exp	(200,000)	(83,335)	(129,407)
E122007	Rural Tree Pruning	Exp	(80,000)	(33,340)	(71,268)
E122008	Rural Spraying	Exp	(10,000)	(4,165)	(9,671)
E122009	Town Site Spraying	Exp	(20,000)	(8,340)	(10,966)
E122010	Depot Mtce	Exp	(19,418)	(8,713)	(7,906)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(4,165)	(2,182)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(9,380)	(5,570)
E122015	Rural Numbering	Exp	0	0	0
E122020	Footpath Mtce	Exp	(5,000)	(2,090)	(1,765)
E122025	Street Cleaning	Exp	(45,000)	(18,750)	(17,805)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E122030	Street Trees	Exp	(65,000)	(27,085)	(14,974)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(1,665)	(830)
E122045	Townscape	Exp	(45,000)	(18,787)	(39,470)
E122050	Crossovers	Exp	(500)	(210)	(140)
E122055	RoMan Data Collection	Exp	(11,500)	(5,750)	(7,318)
E122060	Street Lighting	Exp	(70,000)	(29,165)	(23,103)
E122090	Graffiti Removal	Exp	0	0	(36)
E122100	Administration Allocated	Exp	(53,499)	(22,290)	(22,290)
E122105	Loss on Sale of Asset	Exp	0	0	0
E122190	Depreciation - Roads	Exp	(2,002,289)	(834,285)	(839,388)
E147120	Storm Damage - Not Claimable	Exp	0	0	(221)
			(2,773,706)	(1,157,345)	(1,253,921)
Road Plant Purchases					
I122100	Profit on Sale of Asset	Inc	50,245	50,245	0
			50,245	50,245	0
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
Aerodrome					
I126015	Aerodrome Reimbursements/Grants	Inc	298,755	0	0
I126020	Aerodrome Hangar Lease	Inc	9,000	4,450	6,623
			307,755	4,450	6,623
E126005	Aerodrome Maintenance	Exp	(12,404)	(5,669)	(3,743)
E126190	Depreciation - Aerodromes	Exp	(44,961)	(18,730)	(18,846)
			(57,365)	(24,399)	(22,589)
Total Transport Income			1,502,013	582,126	416,402
Total Transport Expenditure			(2,831,071)	(1,181,744)	(1,276,510)
Economic Services					
Rural Services					
I131020	Landcare Reimbursements	Inc	78,250	32,605	32,276
			78,250	32,605	32,276
E131020	Landcare	Exp	(112,000)	(47,312)	(30,820)
E131030	Rural Towns Program	Exp	(18,000)	(7,616)	(6,090)
E131100	Administration Allocated	Exp	(16,055)	(6,690)	(6,690)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(4,280)	(8,027)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(156,055)	(65,898)	(51,627)
Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	70,000	29,165	29,837
I132010	Reimbursements	Inc	1,000	415	44
I132015	RV Area Fees	Inc	15,000	6,250	3,401
I132035	Tourism Income	Inc	0	0	0
			86,000	35,830	33,282
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(33,000)	(14,061)	(14,201)
E132020	Caravan Park Mtce	Exp	(50,886)	(21,601)	(16,807)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	0	0
E132035	RV Area Maintenance	Exp	(8,598)	(3,585)	(3,783)
E132040	Tourism Promotion & Subscripts	Exp	(19,500)	(8,125)	(2,857)
E132050	Administration Allocated	Exp	(70,392)	(29,330)	(29,330)
E132190	Depreciation - Tourism	Exp	(19,446)	(8,100)	(8,151)
			(210,322)	(84,802)	(75,129)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Building Control					
I133005	Building Licenses	Inc	8,000	3,335	745
I133010	Swimming Pool Inspection Fees	Inc	0	0	0
I142010	Sale of Land	Inc	0	0	0
			8,000	3,335	745
Other Economic Services					
I134005	Water Sales	Inc	20,000	8,335	1,348
			20,000	8,335	1,348
E134005	Water Supply - Standpipes	Exp	(20,000)	(8,340)	(6,406)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(855)	(860)
			(22,052)	(9,195)	(7,266)
Total Economic Services Income			192,250	80,105	67,651
Total Economic Services Expenditure			(388,429)	(159,895)	(134,022)
Other Property & Services					
Private Works					
I141005	Private Works Income	Inc	20,000	8,335	12,704
			20,000	8,335	12,704
E141005	Private Works	Exp	(15,000)	(6,245)	(4,178)
E141100	Administration Allocated	Exp	(3,053)	(1,270)	(1,270)
			(18,053)	(7,515)	(5,448)
Public Works Overheads					
I143020	Reimbursements	Inc	500	0	6,407
			500	0	6,407
E143005	Engineering Salaries	Exp	(117,801)	(49,085)	(43,570)
E143007	Engineering Administration Salaries	Exp	(62,007)	(25,835)	(26,608)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(7,095)	(12,518)
E143015	CEO's Salary Allocation	Exp	(60,886)	(25,370)	(36,137)
E143020	Engineering Superannuation	Exp	(120,687)	(50,285)	(46,926)
E143025	Engineering - Other Expenses	Exp	(5,000)	(2,085)	(674)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(68,750)	(58,107)
E143045	Insurance on Works	Exp	(38,318)	(38,318)	(38,318)
E143050	Protective Clothing	Exp	(8,000)	(3,335)	(2,260)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(415)	(207)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(3,653)	(3,633)
E143075	Telephone Expenses	Exp	(1,500)	(625)	(418)
E143080	Staff Licenses	Exp	(500)	(210)	(89)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(1,665)	(421)
E143090	Conferences & Courses	Exp	(1,500)	(625)	0
E143095	Staff Training	Exp	(15,000)	(6,255)	(4,296)
E143105	Administration Allocated	Exp	(1,156)	(480)	(480)
E143200	LESS PWOH ALLOCATED	Exp	628,377	261,830	246,463
			(9)	(22,256)	(28,199)
Plant Operation Costs					
I144005	Sale of Scrap	Inc	1,500	625	0
I144010	Reimbursements	Inc	4,000	1,665	0
			5,500	2,290	0
E144010	Fuel & Oils	Exp	(180,000)	(75,000)	(90,562)
E144020	Tyres & Tubes	Exp	(20,000)	(8,335)	(8,918)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E144030	Parts & Repairs	Exp	(85,000)	(35,420)	(25,929)
E144040	Plant Repair - Wages	Exp	(25,000)	(10,415)	(14,012)
E144050	Insurance and Licences	Exp	(35,000)	(27,277)	(28,742)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(4,165)	(448)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(415)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(3,335)	(129)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	364,000	151,670	126,121
			0	(12,692)	(42,619)
	Salaries & Wages				
E146010	Gross Salaries, Allowances & Super	Exp	(2,339,945)	(974,975)	(1,119,136)
E146200	Less Sal , Allow, Super Allocated	Exp	2,339,945	974,980	1,119,136
			0	5	0
	Unclassified				
I147005	Commission - Vehicle Licensing	Inc	50,000	20,835	18,674
I147006	Commission - TransWA	Inc	500	210	320
I147007	Reimbursement - OHS	Inc	500	210	0
I147035	Banking errors	Inc	0	0	3,185
I147050	Council Staff Housing Rental	Inc	34,300	14,290	19,284
I147065	Insurance Reimbursement	Inc	0	0	0
I147070	Council Housing Reimbursements	Inc	0	0	15
I147085	NAB Buiding Rent	Inc	8,400	3,500	3,500
I147120	Charge on Private use of Shire Vehicle	Inc	360	0	0
I147121	Reimbursement - Community Requests	Inc	0	0	0
			94,060	39,045	44,978
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(1,250)	0
E147035	Banking Errors	Exp	0	0	0
E147050	Council Housing Maintenance	Exp	(92,214)	(41,986)	(40,934)
E147055	Consultants	Exp	(40,000)	(16,665)	(1,500)
E147070	4WD Resource Sharing Group	Exp	(1,000)	(415)	(500)
E147090	Building Maintenance	Exp	(8,000)	(3,335)	(2,255)
E147100	Administration Allocated	Exp	(140,848)	(58,685)	(58,685)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(4,165)	(1,175)
E147130	Depreciation - Unclassified	Exp	(136,963)	(57,070)	(57,412)
E147150	Community Requests Budget	Exp	(20,000)	(8,335)	(15,508)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(1,460)	0
			(455,525)	(193,366)	(177,969)
	Total Other Property & Services Income		120,060	49,670	64,089
	Total Other Property & Services Expenditure		(473,587)	(235,824)	(254,235)
	Total Income		6,288,529	4,377,704	4,241,450
	Total Expenditure		(8,420,373)	(3,633,915)	(3,574,907)
	Net Deficit (Surplus)		(2,131,844)	743,789	666,543



10.2 SCHEDULE OF ACCOUNTS PAYMENTS - NOVEMBER 2022

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	10 November 2022
DISCLOSURE OF INTEREST:	N/A
FILE REFERENCE:	N/A
ATTACHMENTS:	Payments List

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

- 1 That Council endorses the list of accounts paid by the Chief Executive Officer under delegated authority, during November:
 - a) EFT Payments EFT12695– EFT12798, Cheque Payments 99 – 111 and Direct Debit Payments DD4993.1 – DD5017.32 from the Municipal Account totalling \$467,489.41.
 - b) EFT Payments EFT12685 – EFT12795 from the Restricted Funds Account totalling \$3,550.00.
 - c) Credit card Payments totalling \$3,539.35.

Carried 0/0

BRIEF SUMMARY

This item presents the schedule of payments made during November for Council approval in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.

BACKGROUND/COMMENT

The Local Government has delegated authority to the CEO to make payments from the municipal fund or the restricted fund as required. A list of all the payments is to be prepared each month showing all accounts paid since the last list was prepared.

All accounts paid have been fully checked and are supported by purchase orders and certified as to the receipt of goods and/or services and compliant with the Shire of Wagin purchasing policy.



CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local government (Financial Management) Regulations 1996

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires council authorisation in that month —

- (i) the payee's name; (ii) the amount of the payment; and
- (iii) sufficient information to identify the transaction; and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub regulation (1) or (2) is to be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All expenditure has been approved via adoption of the 2022/23 Annual Budget or resulting from a Council Motion for a budget amendment.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple

SHIRE OF WAGIN
STATEMENT OF PAYMENTS
For the Period Ended 30 November 2022

Chq/EFT	Date	Name	Description	Amount
Municipal Account - list of payments				
Cheque Payments				
99	03/11/2022	Geoffrey Kenneth Benjamin West	Members Sitting Fees & Communication Allowance 1/4	(468.50)
100	03/11/2022	Synergy	Electricity Usage	(11,438.07)
101	03/11/2022	Telstra	DCEO, CEO & SES iPad Internet Charges - October 2022	(45.00)
102	03/11/2022	Water Corporation	Various Shire Water Bills September - November 2022	(219.60)
103	14/11/2022	Brian Francis Higginson	Rates refund for assessment A1089 62 Upland Street WAGIN WA 6315	(260.16)
104	14/11/2022	GS & MJ Brockway	Rates refund for assessment A640 L660 BROCKMAN RD WAGIN 6315	(23.58)
105	14/11/2022	KR Iles & JP Taipari	Rates refund for assessment A519 14 CAMPBELL ST WAGIN 6315	(72.01)
106	14/11/2022	Laurel Verna Hamersley	Rates refund for assessment A917 18 Arnott Street WAGIN WA 6315	(532.45)
107	14/11/2022	Raymond George Sawyer	Rates refund for assessment A234 5 Bedford Lane WAGIN WA 6315	(123.25)
108	17/11/2022	Shire of Wagin	Wagin Shire Petty Cash Recoup	(62.50)
109	17/11/2022	Synergy	Electricity Usage	(7,140.32)
110	17/11/2022	Telstra	Admin Office Phones, Faxes and Staff Mobiles - October 2022	(1,164.86)
111	17/11/2022	Water Corporation	Various Shire Water Bills September - November 2022	(1,631.46)
Cheque Payments Total				(23,181.76)
EFT Payments				
EFT12695	03/11/2022	3E Advantage Pty Limited	Photocopier Charges 1/10/2022 - 31/10/2022	(951.66)
EFT12696	03/11/2022	A G Brookes Excavations	3.3km Section of Road Side Mulching & Pickup - Bullock Hills Road, 3km Section of Mulching & Road Verge Maintenance - Norring Road	(57,761.55)
EFT12697	03/11/2022	AMPAC Debt Recovery	Commissions and Costs for the Month of August 2022	(821.15)
EFT12698	03/11/2022	ATC Work Smart	Trainee Wages - 76 Hours (Paid 15/10/2022)	(1,212.20)
EFT12699	03/11/2022	Alexander Galt And Co Pty Ltd	Hardware Supplies	(259.70)
EFT12700	03/11/2022	BKS Electrical Pty Ltd	Install Additional Security Camera - Works Depot, Find and Fix Fault in Shire Building east Carpark Camera, Re-Establish Point to Point Connection - CCTV Maintenance	(1,292.28)
EFT12701	03/11/2022	Beaurepaires	New Grader Tyre - Komatsu Grader (P12), Repair Tyre - Caterpillar Grader (P10)	(2,206.90)
EFT12702	03/11/2022	Better Life Centre Pty Ltd	HCP Expenses for HomeCare Client	(587.00)
EFT12703	03/11/2022	Boc Gases	R020D2 Oxygen, R020G Oxygen, R040G Dissolved Acetylene, R065E2 Argoshield, Container Service Charge 29.09.2022 - 28.10.2022	(60.05)
EFT12704	03/11/2022	Brenton James Norrie	Remove & Replace Laundry Ceiling, Bathroom Vanity, Tapware & Shower Head, Shelving under Kitchen Sink. Service 2x Wood Fires & Install New Fire Bricks (including supply of all materials) - Omdurman Street Residence	(3,150.00)
EFT12705	03/11/2022	Bullivants	2x 2.5T Swift Lift - Works Depot	(209.00)
EFT12706	03/11/2022	Command A Com	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - October 2022	(216.70)
EFT12707	03/11/2022	Doms Delicatessen of Wagin	Catering - Oral History Training, Bill's Farewell, DFES & Traffic Management Training	(604.50)
EFT12708	03/11/2022	Exurban	Town Planning Consulting Services - October 2022	(494.61)
EFT12709	03/11/2022	Forestvale Trees Pty Ltd	32x Assorted Trees - Queens Jubilee, Townscape & Other Parks	(5,016.00)
EFT12710	03/11/2022	Fuel Distributors Of WA Pty Ltd	Diesel - Homecare Bus (P83), Unleaded - Homecare Managers Vehicle (P80)	(251.91)
EFT12711	03/11/2022	Great Southern Fuel Supply	Unleaded - Darkan Homecare Vehicle (P86)	(451.34)
EFT12712	03/11/2022	Hamersley Refrigeration	Service to Water Heater - Swimming Pool	(308.00)
EFT12713	03/11/2022	Katanning Glazing And Security	Replace 2x Frosted Window Panels (1x Damaged & 1x to match) - CEO Office	(1,532.00)

EFT12714	03/11/2022	Kayla Elizabeth Lloyd	Reimbursement for 50x File Guides	(164.66)
EFT12715	03/11/2022	Kojonup BMC Embroidery	HomeCare Uniforms	(885.00)
EFT12716	03/11/2022	LGISWA	Flu Shots (Excess Charges)	(149.52)
EFT12717	03/11/2022	Liberty Oil Australia Pty Ltd	10,000L Diesel, 2000L Unleaded	(25,918.60)
EFT12718	03/11/2022	Marketforce Productions	CEO Recruitment Advertising - The West Australian	(3,130.37)
EFT12719	03/11/2022	Midalia Steel Pty Ltd	4x Plastic End Plugs - Infant Health Centre	(16.50)
EFT12720	03/11/2022	Minding Auto Electrics	Fix Starting Issue - Komatsu Grader (P12), Rectify Air Con Fault - Multipac Roller (P49), Replace ACL Fuse - John Deere Tractor (P20), Supply & Fit Electric Fuel Lift Pump, Supply 1x Two-Way Aerial - Bomag Roller (P15)	(1,387.55)
EFT12721	03/11/2022	Narrogin Packaging And Motorcycles	Parts to Upgrade Piping on Salt Water Bores	(706.30)
EFT12722	03/11/2022	Officeworks	Stationery Order - October 2022	(543.24)
EFT12723	03/11/2022	Rachel Bairstow	Reimbursement of Pre Employment Medical, Uniform, Working with Children Check, Shoes, Lifeguard Requal, Swimming Pool Parts & Police Clearance	(754.94)
EFT12724	03/11/2022	Ray Ford Signs	Remove, Repair and Replace Sign Details - Entry Statement	(3,225.20)
EFT12725	03/11/2022	Sharon Sicyel	Reimbursement of 2x Work Pants	(90.00)
EFT12726	03/11/2022	Sigma Chemicals	Chemicals - Swimming Pool	(5,659.50)
EFT12727	03/11/2022	Stanlee Wa	30L Hot Water Urn - Town Hall, 10L Hot Water Urn - Admin Office, Coffee Mugs - Eric Farrow Pavilion	(1,064.12)
EFT12728	03/11/2022	Steve Taylor	Quarterly WHS Service including Annual Administration WHS Induction, Toolbox Meeting & Rigging Inspection	(1,210.00)
EFT12729	03/11/2022	The West Australian	Advertising FCO Contact Details	(340.00)
EFT12730	03/11/2022	Toll Express	Delivery Charges	(897.24)
EFT12731	03/11/2022	Vorgee Pty Ltd	Aqua Dumbbells, Kickboards & Pull Buoy - Swimming Pool	(778.80)
EFT12732	03/11/2022	WA Contract Ranger Services Pty Ltd	Ranger Services 20/10/2022, 21/10/2022, 25/10/2022 & 26/10/2022	(1,201.75)
EFT12733	03/11/2022	WA Library Supplies	Library Shelving - Court House Development	(4,967.39)
EFT12734	03/11/2022	WA Reticulation Supplies	3x Water Meters, Flanges & Gaskets - Water Harvesting, 4x Single Station Controllers & Solenoid Coils - Other Parks	(3,076.80)
EFT12735	03/11/2022	Wagin Gas Electrics	Upgrade Pool Pump Overload Switch & Fix Faulty PowerPoint - Swimming Pool, Repair Faulty BBQ Power Connection - Eric Farrow Pavilion, Repair Faulty Starter - Medical Centre, Repair Light Ballasts - Infant Health Centre, Rewire Grundfos Pump - Works Depot, Fix Fault - Warwick Street Pump, Check all PowerPoints, RCDs, Smoke Alarms and Fix - Arnott Street Residence, Replace Fire Alarms - Omdurman Street Residence	(2,776.95)
EFT12736	03/11/2022	Wagin Mechanical Repairs	Filters - Bomag Roller (P15), Skid Steer Bobcat (P39) & Caterpillar Backhoe (P47)	(315.10)
EFT12737	03/11/2022	Wagin Truck Centre	2x LED Tail Lights - Isuzu Truck (P42), Fuel Line & Fittings - Works Depot	(390.85)
EFT12738	03/11/2022	Wallis Computer Solutions	Agreement Fusion - Admin Office - November 2022, NBN - Admin Office, Library & Rec Centre - November 2022	(455.18)
EFT12739	03/11/2022	West Arthur Community Resource Centre	HomeCare Room Hire & Printing Costs - October 2022	(92.05)
EFT12740	03/11/2022	Western Australian Local Government Association	WALGA's Breakfast with Heads of Agencies - Cr Phillip Blight & Ian McCabe	(140.00)
EFT12741	08/11/2022	Department Of Fire & Emergency Services	2022/2023 ESL Quarter 1	(37,913.50)
EFT12742	08/11/2022	Ethan Pedersen	Refund for Gym Membership	(84.15)
EFT12743	10/11/2022	Australian Services Union	Payroll Deductions	(25.90)
EFT12744	10/11/2022	Wagin Woodanilling Landcare Zone	Payroll Deductions	(42.00)
EFT12745	17/11/2022	A G Brookes Excavations	6.59km Section of Road Side Mulching - Norring Dellyanine Road	(36,832.40)
EFT12746	17/11/2022	ATC Work Smart	Trainee Wages - 76 Hours (Paid 29/10/2022)	(1,212.20)
EFT12747	17/11/2022	Alexander Galt And Co Pty Ltd	Hardware Supplies	(2,793.35)

EFT12748	17/11/2022	Australia Post	Postage - October 2022	(296.87)
EFT12749	17/11/2022	Beaurepaires	2x Batteries - Komatsu Grader (P12)	(804.36)
EFT12750	17/11/2022	Bob Waddell & Associates Pty Ltd	Assistance with Automating Monthly Financial Reporting Template	(1,650.00)
EFT12751	17/11/2022	Claw Environmental	Collection of DrumMuster Drums from Refuse Site	(4,317.34)
EFT12752	17/11/2022	Command A Com	Additional Phone Setup - HomeCare Office	(77.00)
EFT12753	17/11/2022	DFABEngineering	Repair Injector Line - Multipac Roller (P49)	(173.25)
EFT12754	17/11/2022	Desmond James Woods	Reimbursement for Pre-Employment Medical	(133.10)
EFT12755	17/11/2022	Faz's Gutter Cleaning	Clean Gutters - Town Hall	(715.00)
EFT12756	17/11/2022	Finishing WA	Binding of February 2022 - June 2022 Minutes	(132.00)
EFT12757	17/11/2022	Fuel Distributors Of WA Pty Ltd	Diesel - Homecare Bus (P83), Unleaded - Homecare Managers Vehicle (P80)	(151.22)
EFT12758	17/11/2022	G & M Detergents & Hygiene Services Albany	Hygiene Service Agreement - Admin Office, Works Depot, Recreation Centre, Eric Farrow Pavilion, Public Toilets & Swimming Pool	(2,530.00)
EFT12759	17/11/2022	GA Franz	Paving Repair - Swimming Pool & Tudor Street Footpath	(742.50)
EFT12760	17/11/2022	Grace Removals Albany	Furniture Removals Corrigin to Wagin - Swimming Pool Manager Relocation	(4,851.46)
EFT12761	17/11/2022	Great Southern Waste Disposal	Management of Facility & Refuse Collection - October 2022	(24,255.34)
EFT12762	17/11/2022	Hersey's Safety Pty Ltd	Round Mouth Shovel - Works	(104.50)
EFT12763	17/11/2022	IGA X-press	Jumbo Toilet Rolls, 2ply Toilet Rolls & Paper Towel - Public Conveniences, Newspapers, Kitchen Refreshments & Office Supplies - October 2022	(1,020.68)
EFT12764	17/11/2022	IPN Medical Centre Pty Ltd	Retainer Fees for Management of Medical Services at Wagin General Practice 1/10/2022 - 25/01/2023	(17,674.05)
EFT12765	17/11/2022	Independence Australia	HCP Expenses for HomeCare Client	(287.20)
EFT12766	17/11/2022	Kayla Elizabeth Lloyd	Reimbursement for Uniform 2022/2023	(55.00)
EFT12767	17/11/2022	Komatsu Australia Pty Ltd	9x Ripper Teeth - Komatsu Grader (P12), 4x Bulbs & Wiper Blade - Komatsu Loader (P11)	(661.24)
EFT12768	17/11/2022	Liberty Oil Australia Pty Ltd	5000L Diesel	(10,858.50)
EFT12769	17/11/2022	Lite n' Easy Perth Branch	HCP Expenses for HomeCare Client	(84.22)
EFT12770	17/11/2022	Marleys Diesel & Ag	40L 15w50 Oil, 20L Coolant & 200L 15w40 Oil, 4L Two Stroke Oil, 20L Hydraulic Oil - Works Depot	(1,687.50)
EFT12771	17/11/2022	Midalia Steel Pty Ltd	2x Sheets of Mesh - Arnott Street Residence	(268.99)
EFT12772	17/11/2022	Officeworks	Stationery order - November 2022	(530.66)
EFT12773	17/11/2022	Prices Fabrication and Steel	247,874L Pioneer Rural Zinalume Water Tank - Wagin Airfield (50% Remaining Payment)	(11,123.50)
EFT12774	17/11/2022	Public Transport Authority	Trans WA Ticket Sales minus Agent Commission	(88.00)
EFT12775	17/11/2022	Rachel Bairstow	Reimbursement for Aust Swim & Pool Supplies	(422.60)
EFT12776	17/11/2022	Ray Ford Signs	Supply 'Queens Jubilee Tree' Sign	(169.07)
EFT12777	17/11/2022	Shirley Marsh	Reimbursement for Fuel - HomeCare	(30.00)
EFT12778	17/11/2022	Sigma Chemicals	Poly Parts - Swimming Pool	(344.49)
EFT12779	17/11/2022	South West Isuzu	2x Oil Filters - Isuzu Crew Cab (P21)	(133.01)
EFT12780	17/11/2022	Toll Express	Delivery Charges	(230.80)
EFT12781	17/11/2022	Tommiso Mangalavite	1500m Gravel - Dwelyerdine Road	(2,227.50)
EFT12782	17/11/2022	Turn Key Furniture Solutions Pty Ltd	54 Chairs - Recreation Centre (Remaining 50% Payment)	(4,950.00)
EFT12783	17/11/2022	WA Contract Ranger Services Pty Ltd	Ranger Services 1/11/2022, 3/11/2022 & 8/11/2022	(1,254.00)
EFT12784	17/11/2022	WA Country Health Service - Wheatbelt	Meals on Wheels supplied October 2022	(198.00)
EFT12785	17/11/2022	Wagin & Herald Street Veterinary Clinics	Microchip Fee - Ranger Services	(66.00)
EFT12786	17/11/2022	Wagin District Farmers Co-operative	Admin Office Kitchen Refreshments, Cleaning Supplies, Library Supplies, DFES Refreshments, Traffic Management Training Refreshments, Centre Based Day Care Supplies	(534.29)

EFT12787	17/11/2022	Wagin Gas Electrics	Replace Faulty Light - Recreation Centre Ladies Toilets, Replace Faulty Light - Town Hall, Replace High Pressure Cleaner Plug - Swimming Pool	(599.20)
EFT12788	17/11/2022	Wagin Mechanical Repairs	Annual Inspection - Community Bus (P07), Resolve Fuel Issue - CEO Vehicle (P01)	(333.00)
EFT12789	17/11/2022	Wagin Panel & Paint	New Windscreen - Community Bus (P07)	(990.00)
EFT12790	17/11/2022	Wagin Truck Centre	Belt - Multipac Roller (P49)	(22.95)
EFT12791	17/11/2022	Wagin Window & Carpet Cleaning	Clean Carpets & Windows - Omdurman Street Residence, Clean Carpets - Swimming Pool Kiosk	(649.00)
EFT12792	17/11/2022	West Arthur Community Resource Centre	HomeCare Printing Costs - November 2022	(5.25)
EFT12793	17/11/2022	Wetdeck Pools	Annual Service - Wagin Swimming Pool	(1,320.00)
EFT12794	17/11/2022	Ym Supplies Partnership	Medical Equipment - Medical Centre	(8,677.50)
EFT12796	24/11/2022	Australian Services Union	Payroll Deductions	(25.90)
EFT12797	24/11/2022	Wagin Woodanilling Landcare Zone	Payroll Deductions	(42.00)
EFT12798	30/11/2022	Barry Glen Beynon	Rates refund for assessment A1081 84 Upland Street WAGIN WA 6315	(20.03)
EFT Payments Total				(325,145.73)
Direct Debit Payments				
DD4993.1	10/11/2022	Aware Super	Payroll deductions	(4,981.19)
DD4993.2	10/11/2022	HUB24 Super Fund	Superannuation contributions	(76.38)
DD4993.3	10/11/2022	ASGARD Super	Superannuation contributions	(116.47)
DD4993.4	10/11/2022	Netwealth Superannuation	Superannuation contributions	(297.73)
DD4993.5	10/11/2022	TWU Superannuation Fund	Superannuation contributions	(178.23)
DD4993.6	10/11/2022	Rest Administration	Superannuation contributions	(1,474.03)
DD4993.7	10/11/2022	Bt Super	Superannuation contributions	(420.80)
DD4993.8	10/11/2022	Hesta Super Fund	Superannuation contributions	(950.12)
DD4993.9	10/11/2022	Australian Super Administration	Superannuation contributions	(1,883.72)
DD4998.1	24/11/2022	Bankwest	Mastercard Statement - 07/10/22 - 04/11/2022	(3,539.35)
DD5006.1	24/11/2022	Aware Super	Payroll deductions	(4,752.67)
DD5006.2	24/11/2022	HUB24 Super Fund	Superannuation contributions	(227.65)
DD5006.3	24/11/2022	ASGARD Super	Superannuation contributions	(114.27)
DD5006.4	24/11/2022	Netwealth Superannuation	Superannuation contributions	(297.73)
DD5006.5	24/11/2022	TWU Superannuation Fund	Superannuation contributions	(49.42)
DD5006.6	24/11/2022	Rest Administration	Superannuation contributions	(1,518.62)
DD5006.7	24/11/2022	Bt Super	Superannuation contributions	(436.26)
DD5006.8	24/11/2022	Hesta Super Fund	Superannuation contributions	(1,027.81)
DD5006.9	24/11/2022	Australian Super Administration	Superannuation contributions	(2,098.95)
DD5017.1	03/11/2022	Department Of Transport	Daily Licensing Takings 01/11/2022	(3,629.05)
DD5017.2	11/11/2022	Department Of Transport	Daily Licensing Takings 09/11/2022	(2,958.35)
DD5017.3	11/11/2022	Payrix	Synergy On Line Transaction Fee	(25.41)
DD5017.4	15/11/2022	Department Of Transport	Daily Licensing Takings 11/11/2022	(1,958.90)
DD5017.5	15/11/2022	Sandwai Pty Ltd	November Monthly Fee for Sandwai	(484.00)
DD5017.6	16/11/2022	Department Of Transport	Daily Licensing Takings 14/11/2022	(5,102.05)
DD5017.7	17/11/2022	Department Of Transport	Daily Licensing Takings 15/11/2022	(1,647.95)
DD5017.8	18/11/2022	Department Of Transport	Daily Licensing Takings 16/11/2022	(3,221.90)
DD5017.9	18/11/2022	Aussie Broadband Pty Ltd	Broadband November 2022	(316.00)

DD4987.24	01/11/2022	Department Of Transport	Daily Licensing Takings 28/10/2022	(2,386.05)
DD4987.25	02/11/2022	Department Of Transport	Daily Licensing Takings 31/10/2022	(2,052.90)
DD4987.26	03/11/2022	Bankwest	Merchant Fee October 2022	(1,856.77)
DD4993.10	10/11/2022	North Personal Superannuation	Superannuation contributions	(269.94)
DD4993.11	10/11/2022	Prime Super	Superannuation contributions	(256.71)
DD4993.12	10/11/2022	smartMonday Prime	Superannuation contributions	(103.58)
DD4993.13	10/11/2022	National Mutual Retirement Fund	Superannuation contributions	(163.43)
DD5006.10	24/11/2022	North Personal Superannuation	Superannuation contributions	(269.94)
DD5006.11	24/11/2022	Prime Super	Superannuation contributions	(256.71)
DD5006.12	24/11/2022	smartMonday Prime	Superannuation contributions	(99.21)
DD5006.13	24/11/2022	National Mutual Retirement Fund	Superannuation contributions	(163.43)
DD5017.10	18/11/2022	Payrix	Synergy On Line Transaction Fee	(115.92)
DD5017.11	21/11/2022	Department Of Transport	Daily Licensing Takings 17/11/2022	(1,601.25)
DD5017.12	04/11/2022	Department Of Transport	Daily Licensing Takings 04/11/2022	(922.35)
DD5017.13	22/11/2022	Department Of Transport	Daily Licensing Takings 18/11/2022	(7,668.30)
DD5017.14	23/11/2022	Department Of Transport	Daily Licensing Takings 23/11/2022	(3,889.50)
DD5017.15	24/11/2022	Department Of Transport	Daily Licensing Takings 22/11/2022	(2,306.95)
DD5017.16	24/11/2022	Western Australian Treasury Corporation	Loan Repayment 137 November 2022	(1,907.86)
DD5017.17	25/11/2022	Department Of Transport	Daily Licensing Takings 23/11/2022	(2,672.85)
DD5017.18	28/11/2022	Department Of Transport	Daily Licensing Takings 24/11/2022	(2,492.75)
DD5017.19	29/11/2022	Department Of Transport	Daily Licensing Takings 25/11/2022	(8,740.60)
DD5017.20	30/11/2022	Department Of Transport	Daily Licensing Takings 28/11/2022	(2,699.65)
DD5017.21	30/11/2022	Western Australian Treasury Corporation	Loan Repayment 141 November 2022	(11,672.13)
DD5017.22	30/11/2022	National Australia Bank	Monthly Package Fee	(10.00)
DD5017.23	04/11/2022	Payrix	Synergy On Line Transaction Fee	(27.28)
DD5017.27	07/11/2022	Department Of Transport	Daily Licensing Takings 03/11/2022	(3,359.65)
DD5017.28	08/11/2022	Department Of Transport	Daily Licensing Takings 04/11/2022	(3,930.50)
DD5017.29	09/11/2022	Department Of Transport	Daily Licensing Takings 07/11/2022	(1,397.60)
DD5017.30	10/11/2022	Department Of Transport	Daily Licensing Takings 08/11/2022	(2,741.10)
DD5017.31	14/11/2022	Department Of Transport	Daily Licensing Takings 10/11/2022	(3,332.95)
DD5017.32	11/11/2022	Western Australian Treasury Corporation	Loan Repayment 139 November 2022	(6,009.05)
Direct Debit Payments Total				(119,161.92)
Municipal Account Payments Total				(467,489.41)

Restricted Funds Account - list of payments

EFT Payments

EFT12685	03/11/2022	ARTS Narrogin Incorporated	VENUE HIRE BOND REFUND	(600.00)
EFT12686	03/11/2022	Arthur Graham Pederick	VENUE HIRE BOND REFUND	(450.00)
EFT12687	03/11/2022	Catherine Painter	VENUE HIRE BOND REFUND	(300.00)
EFT12688	03/11/2022	Co-operative Bulk Handling LTD	VENUE HIRE BOND REFUND	(300.00)
EFT12689	03/11/2022	HM & MJ Ward	VENUE HIRE BOND REFUND	(300.00)
EFT12690	03/11/2022	Peter Spurr	EQUIPMENT HIRE BOND REFUND	(100.00)
EFT12691	03/11/2022	Shauna George	VENUE HIRE BOND REFUND	(300.00)

EFT12692	03/11/2022	Volunteer Bushfire Brigade of WA Inc	VENUE HIRE BOND REFUND	(300.00)
EFT12693	03/11/2022	Wagin Frail Aged	VENUE HIRE BOND REFUND	(300.00)
EFT12694	03/11/2022	Wagin Netball Club	VENUE HIRE BOND REFUND	(300.00)
EFT12795	17/11/2022	Tahlia Bielby	VENUE HIRE BOND REFUND	(300.00)
EFT Payments Total				(3,550.00)
Restricted Funds Account Payments Total				(3,550.00)

Credit Card List of Payments for the period ended 4th November 2022

Acting Chief Executive Officer - Ian McCabe				
Credit Card	7/10/2022	City of Perth Parking	Parking - Ministerial Local Govt. Meeting	(12.42)
Credit Card	11/10/2022	7 Eleven Kelmscott	Fuel W001 9.62l @ \$2.079 pl	(20.00)
Credit Card	28/10/2022	Iris Consulting Group	Records management ecourse - Deb Stephens	(190.00)
Credit Card	28/10/2022	Iris Consulting Group	Sentencing, Disposal & Archiving - Deb Stephens	(240.00)
Credit Card	28/10/2022	Iris Consulting Group	Keyword Classification - ecourse - Deb Stephens	(190.00)
Acting Chief Executive Officer - Ian McCabe				(652.42)
Acting Deputy Chief Executive Officer - Donna George				
Acting Deputy Chief Executive Officer - Total				0.00
Deputy Chief Executive Officer - Emily Edwards				
Deputy Chief Executive Officer - Emily Edwards - Total				0.00
Manager of Works - Allen Hicks				
Credit Card	7/10/2022	Onlineworkwear	Hi-Vis Protective Clothing - Works Crew	(1,134.32)
Credit Card	7/10/2022	SP Workhub	Homecare Gardener - works pants	(89.85)
Manager of Works - Allen Hicks Total				(1,224.17)
Manager of Finance - Jenny Goodbourn				
Credit Card	14/10/2022	Kosmisc Sound Osborne Park	Cable and splitter for PA System	(523.00)
Credit Card	21/10/2022	Surgical House Osborne Park	14x Boxes Gloves - Wagin Homecare	(311.52)
Credit Card	28/10/2022	Onlineworkwear	Hi-Vis Protective Clothing - Rain Jackets & Shirts	(828.24)
Manager of Finance - Jenny Goodbourn Total				(1,662.76)
Credit Card List of Payments Total				(3,539.35)



10.3 REPAYMENT OF LOAN 131

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	9 December 2022
DISCLOSURE OF INTEREST:	Not Applicable
FILE REFERENCE:	FM.FE.2
ATTACHMENTS:	1. Loan 131 - Details

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

- 1. Approves the early repayment of loan number 131 and closure of the associated loan account with National Australia Bank.**

Carried 0/0

BRIEF SUMMARY

That council approve the early repayment of its loan with NAB.

BACKGROUND/COMMENT

Loan 131 was advanced 30 June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society; \$359,000 grant from the Community Sporting and Recreational Facilities Fund (CSRFF); \$225,000 from LotteryWest; and the balance funded by the Shire.

The loan is paid biannually with payments in June and December and is due to run until December 2024. The interest rate being charged is 6.39%. There are no penalties applicable to early repayment of the loan.

Recently a payout figure of \$30, 160.37 was obtained. If scheduled payments were maintained there would be four instalments of \$6,472.30 and a final payment of \$6,472.66 totalling \$32,361.86. In closing the loan now council will save \$2,201.49 in interest charges; plus release funds for re-investment (approximate revenue of \$971 based on three percent rate of bank interest). This is a total saving to Council of



\$3,172. In addition, the removal of administration of the loan account and maintaining records with another bank will realise savings in activity costs.

The financial position of the Shire remains strong with sufficient cash available to include this payment if so resolved. Payments budgeted for this year were \$12,944.60 so the additional funds required would be \$17,215.77 (with further reductions down the line). Given the fairly relative low interest rates on investments and high differential to loan costs, there is an argument to make in repaying this loan to save on loan interest charges.

This loan is the only one held with the National Australia Bank and the shire has been trying to finalise the transition to Bankwest for the past several months. Closure of this account would further assist with this. Council's other loans are held with the WA Treasury with repayments via direct debit from our Bankwest Municipal Account.

CONSULTATION/COMMUNICATION

CEO

STATUTORY/LEGAL IMPLICATIONS

6.20 of the Local Government Act 1995 - Power to Borrow

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

A budget allocation of \$12,944.60 is included within the 2022/23 Annual Budget. This would need to be increased to \$30,160.37 should Council resolve to repay the loan in full.

STRATEGIC IMPLICATIONS

This is a financial management measure and will assist in creating an environment that creates value and supports sustainability.

VOTING REQUIREMENTS

Absolute Majority

Jenny Goodbourn

From: Regional South WA [Redacted]
Sent: Tuesday, 8 November 2022 1:38 PM
To: Jenny Goodbourn
Cc: [Redacted]
Subject: Loan Account Request received - Reference Number NPRS-896855

Hello Jenny,

Normally you would liaise with Annie however she is on annual leave, so I am assisting with your request.

The loan acct ending in 3220 does not have any penalties to it payout out early

The payout figure as of 08/11/2022 is \$30,160.37

If you have any further queries, please let me know

Kind Regards Therese

 **Therese Charlton**
Relationship Associate
WA Regional and Agribusiness
Business & Private Bank | National Australia Bank Limited
[Redacted]
www.nab.com.au

We have a team available to assist you with your everyday business and personal enquiries. Phone 13 10 12 between 8am-8pm Monday to Friday and 9am-6pm on weekends (AEST) and have your NAB ID and PIN handy to help us assist you faster.

Please consider the environment before printing this email.

From: mfcs@wagin.wa.gov.au

Sent: 8/11/22 3:14 PM

To: [Redacted]

Cc: [Redacted]

Subject: Loan Account

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Good morning

The Shire of Wagin currently has a business loan with you:- BSB 086-948, Account # 58-966-3220

The balance as at 1/9/2022 was \$29,489.24 and the interest rate is 6.39%.

The loan term runs until December 2024.

Would we be able to pay the loan out early without any penalty? What fees and charges would be involved?

Thank you

Jenny Goodbourn
Manager of Finance

Shire of Wagin
2 Arthur Road, Wagin, WA, 6315
Ph: 08 9861 1177 | **M:** 0429 695 042
E: mfcs@wagin.wa.gov.au

www.wagin.wa.gov.au

Working Hours: Tue-Friday, 830am to 5pm

Wagin is home of the Giant Ram and Wagin Woolorama

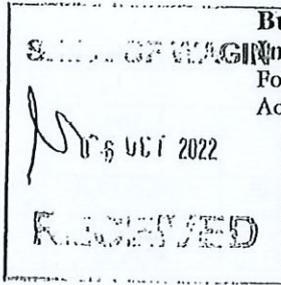
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**Business Options
Instalment Loan**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

053/001047



SHIRE OF WAGIN
SHIRE OF WAGIN
2 ARTHUR RD
WAGIN WA 6315

Account Balance Summary

Opening balance	\$29,489.24	Dr
Total credits	\$0.00	
Total debits	\$0.00	
Closing balance	\$29,489.24	Dr

Statement starts 1 September 2022
Statement ends 30 September 2022

Outlet Details

Wagin
30 Austral Terrace, Katanning WA 6317

Account Details

WAGIN SHIRE COUNCIL
BSB number 086-948
Account number 58-996-3220

Lending Investment & Insurance Enquiries

Banker Finley Leach
Telephone number (08) 6119 9591

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Sep 2022	Brought forward			29,489.24 Dr
1 Sep 2022	Please Note, Your Debit Interest Rates Are 6.390% pa Within Limit, 6.390% pa For Balances Above Limit			29,489.24 Dr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

→ Dec 2024

loan 13

6.39%

273/88/03/001047/SS01760/003519

SCHEDULE OF PAYMENTS REFERRED TO

First Column	Second Column	Third Column	Fourth Column	Fifth Column	Sixth Column
Number of Payment	Principal outstanding at the beginning of each half-year	Portion of half-year's payment applied to Interest	Portion of half-year's payment applied to principal	Total half-yearly payment secured by debenture	Date Payable
1.	145,000.00	4,632.75	1,839.55	6,472.30	30/06/2005
2.	143,160.45	4,573.98	1,898.32	6,472.30	30/12/2005
3.	141,262.13	4,513.33	1,958.97	6,472.30	30/06/2006
4.	139,303.16	4,450.74	2,021.56	6,472.30	30/12/2006
5.	137,281.60	4,386.15	2,086.15	6,472.30	30/06/2007
6.	135,195.45	4,319.49	2,152.81	6,472.30	30/12/2007
7.	133,042.64	4,250.71	2,221.59	6,472.30	30/06/2008
8.	130,821.05	4,179.73	2,292.57	6,472.30	30/12/2008
9.	128,528.48	4,106.48	2,365.82	6,472.30	30/06/2009
10.	126,162.66	4,030.90	2,441.40	6,472.30	30/12/2009 ✓
11.	123,721.26	3,952.89	2,519.41	6,472.30	30/06/2010
12.	121,201.85	3,872.40 ✗	2,599.90	6,472.30	30/12/2010 ✗
13.	118,601.98	3,789.33 ✓	2,682.97 ✓	6,472.30	30/06/2011 ✗ ✓
14.	115,918.98	3,703.61 ✓	2,768.69 ✓	6,472.30	30/12/2011 ✓
15.	113,150.29	3,615.15	2,857.15	6,472.30	30/06/2012
16.	110,293.14	3,523.87	2,948.43	6,472.30	30/12/2012 ✓
17.	107,344.71	3,429.66	3,042.64	6,472.30	30/06/2013
18.	✗ 104,302.07	3,332.45	3,139.85	6,472.30	30/12/2013
19.	101,162.22	3,232.13	3,240.17	6,472.30	30/06/2014
20.	97,922.05	3,128.61	3,343.69	6,472.30	30/12/2014
21.	94,578.36	3,021.78	3,450.52	6,472.30	30/06/2015
22.	91,127.84	2,911.53	3,560.77	6,472.30	30/12/2015
23.	87,567.07	2,797.77	3,674.53	6,472.30	30/06/2016
24.	83,892.54	2,680.37	3,791.93	6,472.30	30/12/2016
25.	80,100.61	2,559.21	3,913.09	6,472.30	30/06/2017
26.	76,187.52	2,434.19	4,038.11	6,472.30	30/12/2017
27.	72,149.41	2,305.17	4,167.13	6,472.30	30/06/2018
28.	67,982.28	2,172.03	4,300.27	6,472.30	30/12/2018
29.	63,682.01	2,034.64	4,437.66	6,472.30	30/06/2019
30.	59,244.35	1,892.86	4,579.44	6,472.30	30/12/2019
31.	54,664.91	1,746.54	4,725.76	6,472.30	30/06/2020
32.	49,939.15	1,595.56	4,876.74	6,472.30	30/12/2020
33.	45,062.41	1,439.74	5,032.56	6,472.30	30/06/2021
34.	40,029.85	1,278.95	5,193.35	6,472.30	30/12/2021
35.	34,836.50	1,113.03	5,359.27	6,472.30	30/06/2022
36.	29,477.23	941.80	5,530.50	6,472.30	30/12/2022
37.	23,946.73	765.10	5,707.20	6,472.30	30/06/2023
38.	18,239.53	582.75	5,889.55	6,472.30	30/12/2023
39.	12,349.98	394.58	6,077.72	6,472.30	30/06/2024
40.	6,272.26	200.40	6,272.26	6,472.66	30/12/2024

TOTAL \$ 32,361.86
 Plot \$ 30,160.37

 \$ 2,201.49



11 REPORTS TO COUNCIL

11.1 ACTING CHIEF EXECUTIVE OFFICER

11.1.1 ACTING CHIEF EXECUTIVE OFFICERS REPORT – DECEMBER 2022

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	10 November 2022
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	1. Status Report

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council receive the Acting Chief Executive Officer's report as presented.

Carried 0/0

BRIEF SUMMARY

The following item details activities within the CEO portfolio.

BACKGROUND/COMMENT

The Chief Executive Officer (CEO) is appointed by Council to manage the day-to-day affairs of the local government and to perform the functions of the office as defined by the Local Government Act 1995. In particular, the CEO is a contract role with agreed Key Performance Indicators (KPI's).

The acting CEO refers to the Key Results Areas (KRA's) from the Strategic Community Plan in the absence of contracted KPI's and these are reproduced at the front of this Council Agenda for reference by the Community and Council.

The acting CEO assumes responsibility for all operational KRA's.

Functions of the Chief Executive Officer (s.5.41 Local Government Act 1995)

5.41. Functions of CEO

The CEO's functions are to —



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

Key meetings, activities and representations since 10 November

- 11 November: Remembrance Day at the Wagin War Memorial; interview for the position of Chief Executive Officer, Shire of Wagin
- 15 November: with colleagues, representatives of the Department of Local Government, Sports, Cultural Industries: advisory meeting about further reforms to Dog and Cat legislation and licencing databases; a proposal to have a unified cat and dog database across the state will mean the movement of licenced animals will visible across local government areas;
- 16 November: President, Wagin Bowling Club, who sought advice sporting related decisions of council;
- Sunday 20 November: at the invitation of the Wagin Agricultural Society, participated as a member of the selection committee for the 2023 Rural Ambassador;
- 22 November: meeting with the President for council agenda run-through; ordinary meeting of Council;



- 23 November: LG Hosted by Pro and receiving briefings from insurer Local Government Insurance Services (LGIS); and, the Department of Mines, Industrial Relations and Safety (DMIRS, the regulator); on the matter of the recently new Work Health and Safety (WHS) law; this and the item on 28 November are designed to provide more clarity on operation of the new law;
- 25 November” at Brookton, the West Australian Local Government Association (WALGA) Central Country Zone meeting;
- 28 November: at the City of Gosnells, LGIS forum on the WHS law and bush fire volunteers, with addresses by LGIS; WALGA; Darren Klem, Commissioner for Department of Fire and Emergency Services; Darren Kavanagh, Commissioner for Safety, (WorkSafe), Department of Mines, Industrial Relations and Safety (DMIRS); and Jonathan Wyatt, partner, Kennedys, a law firm specialising in workplace safety law;
- 2 December: the Shire of Wagin end of year function;
- 7 December: online meeting with DMIRS re Pole Top Fire regulation and risk management; the Wagin medical practice end of year function; an opportunity to thank a hard-working professional team for their efforts in 2022;
- 8 December: Wagin District High School presentation day; I was very grateful to have a small role in recognising student efforts and celebrate their achievements; a big thank you to teaching and non-teaching staff and appreciation to volunteer committee and staff persons who assist the school in many ways, from uniform, tuck shop and fund raising;
- Various other matters relating to staff, operations and community.

Council Christmas Function

Councillors, staff and partners attended the Council end of year event for Christmas at the Wagin Bowling Club on 2 December. Social bowls preceded a buffet meal and a ceremony to recognise persons with significant service; these included:

- The Shire President Cr Phillip Blight (30 years as a councillor);
- Mr Steve Hiskins, (20 years with the works team); and
- Ms Carole Lindley, (10 years services with Wagin Home care).

Sincere thanks on behalf of the Wagin community to each of you.

Thank you also to our hosts Wagin Bowling Club for the venue and co-ordination of the bowls teams; caterers Two Sisters for the fine food; and to the students of Wagin district High School for the unique table decorations (a couple of examples pictured below). A good time was had by all.



Audit

Other items in this agenda address the annual financial report, financial reporting and the audit activities related to them. I would like to report, though, the significant achievement of an unqualified audit opinion issued by the Office of the Auditor-



General. This has been achieved in a year which has seen two CEO's, four Deputy CEO's, two finance managers, two Homecare managers and multiple instances of COVID. To still achieve an unqualified opinion and deliver the audit process in reasonable time is a testament to resilience and hard work worthy of acknowledgement.

Administration Opening Hours

The Shire of Wagin Administration office at 2 Arthur Road Wagin will open for 30 minutes additional per workday from 3 January 2023. The new opening hours will be 8.30am to 4.30pm Monday to Friday (currently 9am to 4.30pm Monday to Friday). Transactions on behalf of the Department of Transport will be available 8.30am to 4pm Monday to Friday. There is no impact on staff hours or costs to Council.

This change will bring the Shire of Wagin into alignment with all neighbouring councils and make doing business easier for residents and visitors.

End of a busy year and thanks

As this ordinary meeting is the last scheduled Council meeting for 2022, this is the last CEO report for the year. It's been a busy year for all members of the organisation with a large body of work completed to a high standard and some major undertakings commenced. Accordingly, I'd like to recognise that effort in this report.

Thank you to my Council for your community spirit, the great discussions and testing of ideas. I've very much appreciated your support and I'm looking forward to working with you in 2023.

What I'd like to draw attention to and congratulate is the resilience of my staff team. They have responded magnificently to multiple changes in management; a very large workload; limited resources; multiple incidents of COVID; increased regulatory demand; and a very challenging economic environment.

And how they responded! I am in awe of the team's positivity and willingness to turn up and contribute despite the change, the challenges, the illnesses and get things done. I am very proud of the entire team and very grateful for their support to me and engagement in new ideas and new ways of delivering. There's been real innovation and forward-looking work and I am excited to see what's possible in the year ahead.

I'm always reluctant to name names as we're an entire team of leaders – what I will say is I am very positive about engaging more with our community, learning what is needed and delivering a very high standard of work in 2023.



On behalf of the Shire of Wagin, I'd like to thank our families for their support; thank you also to the volunteers who deliver without being asked and keep us safe, connected and well; thanks to our suppliers who deliver to the local government and our community and make the local economy valuable and valued; to service providers such as our fantastic team at the medical centre, the amazing teams at the school, the hospital, our police and other key institutions – thank you – you are appreciated. On behalf of my Council and Colleagues, I wish all community members and supporters a safe and happy Christmas and a prosperous 2023.

CONSULTATION/COMMUNICATION

Elected Members; administration and works staff of the Shire of Wagin; community members of the district.

STATUTORY/LEGAL IMPLICATIONS

Section 5.41 Local Government Act 1995 and related legislation, regulations and commercial law.

POLICY IMPLICATIONS

All council policy is relevant.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this item.

STRATEGIC IMPLICATIONS

The role of CEO is a strategic, advisory and operational role and as such is an important part of delivering Council's Strategic Plans. All Key Result Areas are relevant.

VOTING REQUIREMENTS

Simple majority.

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
1	28/4/2015	2702	<p>Puntapin Rock Dam</p> <p>1.3 Promote tourism and heritage; 2.6 Care and restoration of heritage; 2.10 Optimise water harvesting; 4.3 Maintain and improve natural environment and recreational areas; 5.3 Plan for sustainable resources; 5.8 Advocate for strategic infrastructure.</p>	<p>Water Corp engaged to address urgent remedial works and to facilitate transfer of the asset to the Shire. Assessment of Dam Completed Water corporation to provide further information and options regarding transfer June 2019: awaiting finalisation of SW Native Title Settlement</p>		15 November 2022: key contacts established; seeking status report from Water Corp.
2	25/2/2020	4188	<p>Town Entry Statements</p> <p>1.3 Promote tourism and heritage</p>	That the four (4) entry statements into Wagin be refurbished within the current Tourism Budget	Nearing completion	First and second signs up; third is awaiting installation. Works on the fourth (south) TBC..
3	27/10/2020	4415	<p>History of Wagin - Wagin Historical Society</p> <p>1.3 Promote tourism and heritage;</p>	Shed complete; power connection underway;	Close to completion	LRCIP \$11,000; Management by Wagin Historical Village
4	27-Jul-21	4597	<p>Relocation of Wagin Public Library</p>	That Council proceed with the relocation of the Wagin Public Library from the former Road Board Building to the Wagin Courthouse building and repurpose the additional office of the Courthouse building for Wagin Homecare Administration and art curation/volunteer-based art projects.		Homecare relocation planning in progress. Requests for Quotes on works underway. IT point to point server connection from administration office installed.
5	23-Nov-21	4681 and 4682	<p>4WDL Tourism and Key Worker Housing Projects</p> <p>1.1 Diversity of businesses; 1.3 Increase tourism and promotion; 1.5 Explore affordable accommodation; 2.9 Investigate future housing and expansion;</p>	<p>That Council participate in the following 4WDL initiative:</p> <ol style="list-style-type: none"> Short Stay Accommodation Plan Completed; Commissioning of a study and report into Key Worker Housing in conjunction with other 4WDL members and the Wheatbelt Development Commission with a contribution of \$2000. 	<p>1 Consultant advertising to commence shortly. 4 participating LG's out of 6; Draft Report received for Tourism Action Plan</p>	Key Worker housing in progress; refer to A. CEO report with reference to 4WDL group
6	22-Mar-22	4742	<p>Sportsground Precinct Redevelopment</p> <p>2.8 Investigate planning and development of sporting facilities;</p>	That the Shire approach all clubs currently part of the Sportsground redevelopment proposal to confirm commitment to the project and to indicate the level of financial contributions that they may be able to make to stage one.	<p>Committee meetings 27 April, 1 June and 21 June; MOU formed and all clubs committed; budget submission prepared.</p>	Refer Committee Minutes and DCEO report; items for Council.
7	2-Aug-22	4828		<ol style="list-style-type: none"> List the Sportsground Redevelopment as a Council project within strategic planning with appropriate planning and reporting to be developed for future decision making; Approve delegated authority to the CEO within delegation 30 and purchasing and other policy to initiate request for tender(s) for Stage 1 of the project: a) demolition of the primary site; and b) assessment of future need; Allocate the amount of \$150,000 within the draft 2022/23 financial budget for this purpose. Where external funding becomes available and appropriate, seek Council Approval to modify financial planning for this project. 		Stage 1 approved by Council August 2022. Related documents now being prepared; Committee meeting 14 September 2022 support for project definition and bowls club to remain at current site (endorsed by Council 27 September 2022).
8	22-Mar-22	4747	<p>Minutes from the Bushfire Advisory Committee 17 March 2022</p> <p>3.7 Support community as required; 5.4 Encourage volunteering; 5.5 Be responsive within council's capacity;</p>	That Council continues to work with other councils and lobby the State Government to instruct Western Power to rollout insulator replacement program with the 'Slanted Shed Insulator' from EMC Pacific Aust P/L part LPIS 33-24 AND install dispersion plates at the same time	To be followed up with Bushfire Committee Chair.	A number of communications with Western Power and regulators has produced material for a briefing paper. This was shared with Council and then with WALGA and members of 4WDL (economic grouping). This item will be consolidated with other listings related to Pole Top Fires from the next report.

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
9					DCEO wrote to Western Power May 2022; follow-up 22 June 2022.	Forward work is to review pole top fire reporting local and at Western Power and DFES to identify risk or process issues.
10						Cr Blight and A.CEO met 2 October 2022 with DG DMIRS (regulator) to brief and seek contact. Update: CEO held an online meeting 7 December 2022 with Director of Safety at regulating Department of Mines, Industrial Relations and Safety with promise of further engagement with DMIRS and Western Power.
11	28-Jun-22	4805	Future Management Arrangements for Volunteer Bush Fire Brigades 3.7 Support community as required; 5.4 Encourage volunteering; 5.5 Be responsive within council's capacity	1. That Council advise WALGA that it does not support its position as detailed in the paper entitled "Arrangements for Management of Volunteer Bush Fire Brigades: Proposed Advocacy Position"	Submission sent (historical)	
12				2. That Council endorse the (draft) attached response from the Shire of Wagin to WALGA's proposed advocacy position.		
13				3. That Council recommend to WALGA, that should a working group be formed to assess options for the management of volunteer Bush Fire Brigades in Western Australia that the DFES Commissioner (or his delegate), the President of Bushfire Volunteers State President and rurally based representatives be included as members of the working group.		
14				4. That this matter be listed as a priority for discussion and determination at the 2022 WA Local Government Convention.		
15	23-Nov-21	4685	Wetlands Park – Ninja Park Playground Development	That Council endorse the Adventure + Ninja Park design plan and engage Adventure + to supply and install the Ninja Park Playground equipment at the Wetlands Park for the amount of \$108,317 inclusive of GST.	Minor works remain	Close to completion
16	28-Jun-22	4812	Western Power – Pole Top Insulators 3.7 Support community as required; 5.4 Encourage volunteering; 5.5 Be responsive within council's capacity;	That Council write to the Minister of Energy advising of Council Resolution 4775 (26 April 2022, technical matters related to power pole Insulators), seeking material information and advice.		Council briefed 2 August 2022.
17	2-Aug-22	4825	Recruitment of Chief Executive Officer – Shire of Wagin All Key Result Areas:	That Council adopts the following process for the Chief Executive Officer recruitment and selection: 1. Establishes the Chief Executive Officer (CEO) Recruitment and Selection Committee and in accordance with Section 5.8 and Section 5.9(2)(a) of the Local Government Act 1995 adopts the Terms of Reference proposed in this report. 2. Authorises the Chief Executive Officer Recruitment and Selection Committee to manage the process of recruiting a Chief Executive Officer in accordance with the Terms of Reference as proposed and as follows: • The Chief Executive Officer Recruitment and Selection Committee is to be an Advisory Committee to Council for the duration of the CEO recruitment process in accordance with the Terms of Reference as proposed in this report:	Item before Council 20 December 2022.	Position advertised 1 October 2022; interview process concluded 11 November 2022.

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
18				<p>The Chief Executive Officer Recruitment and Selection Committee is to coordinate the recruitment process in an appropriately confidential manner, to attract and select appropriate candidates, whilst adhering to the provisions of the Shire of Wagin Policy on Standards for CEO Recruitment, Performance and Termination; The Chief Executive Officer Recruitment and Selection Committee is to coordinate the advertising, search for candidates, short listing, development of interview process, conducting interviews, screening, assessing, conducting, conducting referee checks, writing reports and contract preparation.</p> <p>The CEO Recruitment and Selection Committee is to report back to Council throughout the process and provide Council with sufficient advice to permit a decision to be made at a Meeting of Council regarding the final selection, appointment and contracting of the CEO.</p>		
19				3. Appoints all Councillors to the CEO Recruitment and Selection Committee and appoints Mr Ronald Walker as the independent person on the Committee.		
20	44775	4833	Request for Tender 07 of 2021/22 Provision of Medical Services to Wagin	1. That the attached confidential tender assessment be considered for tenders received for the Provision of Medical Services to Wagin (Tender 07 2021-22); and, 2. That Council accept the recommended tender of Dr N Du Preez and a contract be negotiated by the CEO for the delivery of general practitioner medical services	All parties notified, contract prepared for signing; Contract signed	18 October 2022: related procurement for IT, medical equipment and telephony activated through RFQ 3, 4, 5; regular transition meetings taking place. In progress.
21	44831	4864	Request to Rename Bojanning Park	That Council advertise inviting submissions from the Community for the naming / renaming of Bojanning Park	Advertising commenced closing date 17 October 2022	Submission period ended – report for council will be presented November. 2022. Update: this matter resolved as no change by Council November 2022; proponent advised in writing. COMPLETE
22	44831	4867	Christmas Function and Holiday Period	<p>1. That Council host the annual Shire of Wagin Christmas function at Wagin Bowling Club on Friday 2 December 2022.</p> <p>2. That Council approve the following office closure dates for the 2022/23 Christmas / New Year period:</p> <p>Monday 26 December 2022 Christmas Day Public Holiday (Closed);</p> <p>Administration office to re-open Tuesday 3 January 2023.</p> <p>Monday 2 January 2023 New Year's Day Public Holiday (Closed)</p> <p>Wednesday 28 December 2022 to Friday 30 December 2022 (Closed) ****</p> <p>Tuesday 27 December 2022 Boxing Day Public Holiday (Closed)</p>	Venue has been hired and quotes for catering sought and accepted.	In progress. **** Note: Annual Leave period
23	44831	4869	Disaster Recovery Planning for Information Technology	<p>1. That Council supports the preparation of business continuity planning for information and communications technology;</p> <p>2. That the attached Statement of Intent is adopted as a guide to this planning; and,</p> <p>3. That such documentation when prepared should integrate with other disaster and corporate planning of the shire.</p>	In progress.	Meeting held with managed services provider 12 October seeking advice and agreement on approach; to be progressed. CEO participated in cyber security project with managed services provider and insurer (refer CEO report November 2022).

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
24	44831	4873	<p>Review of Councillor Representation All Key Result Areas:</p>	<p>1. That Council advise the DLGSC of its intention to undertake a process and to include a plan outlining the potential changes to be implemented for the ordinary elections to be held in 2023. 2. That Council initiate a ward and representation review to determine the specific changes to the structure of Council for the 2023 to be completed by 14th February 2023.</p>	<p>Letter sent to the Minister for Housing, Land, Homelessness, Local Government 28/09/2022</p>	



11.1.2 LEASE EXTENSION DENTAL PRACTICE

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	7 December 2022
PREVIOUS REPORT(S):	19 June 2019
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CS.SP.20
ATTACHMENTS:	1. Draft lease extension (schedule) – Under separate CONFIDENTIAL cover

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council approve an extension to the lease of rooms at the Wagin Medical Centre to A.R. Norris to operate the Wagin Dental Centre for a period of four years to 30 April 2026.

Carried 0/0

BRIEF SUMMARY

This item proposes to extend the existing lease for the dental practice. It also proposes more efficient management of the medical centre by changes to collection arrangements.

BACKGROUND/COMMENT

The Shire of Wagin is the owner of the property at 11 (lot 299) Tavistock Street Wagin. This property is occupied by the medical centre (General Practitioner), visiting allied health and a dental surgery.

The dental surgery is a valued and essential service and has been operated by Mr Anthony Norris, trading as Wagin Dental Centre, for an extended period. A lease executed in 2016 allows at paragraph 16 options for three terms of renewal, each of four years.

A lease extension was granted by Council at its June 2019 meeting that expired 30 April 2022. Expiry does not extinguish the obligations under the lease and the lease is not terminated unless both parties do so in writing.



This item proposes an extension of the lease, effective 1 May 2022, for a period of four years, to 30 April 2026. The lessee is amenable to that proposal.

This item also considers the contract negotiated with St Luke's Family Practice Pty Ltd to deliver medical services at 299 Tavistock Street Wagin commencing 1 February 2023. As noted elsewhere (refer item 12.1.4) St Luke's will operate the entire medical centre including the area occupied by the dental centre. Accordingly, this item proposes to utilise paragraph 15.11 'Lessor May Act by Agent' to allow rental payments to be paid directly to the medical centre operator from calendar month February 2023.

The schedule makes clear areas of the medical centre accessible to the dental practice; and clarifies how rent reviews may be calculated, referencing the Perth March Quarter CPI in line with other leases.

No other material operative detail will change.

The attached lease extension including alterations to the lease schedule is a confidential document. As this matter relates to a financial transaction requiring council approval and alters the budgeted outcomes for 2022/23, the voting requirement is Absolute Majority.

CONSULTATION/COMMUNICATION

Wagin Dental Centre; St Luke's Family Practice Pty Ltd; Chief Executive Officer, Shire of Wagin (prior to 30 September 2022).

STATUTORY/LEGAL IMPLICATIONS

Part 6 of the Local Government Act 1995; Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

Policies A.18 Asset Management; A.25 Internal Control; C.6 Tenders; and F.15 Purchasing and Tender Guide, are relevant.

FINANCIAL IMPLICATIONS

Revenue of \$1,787.60 will be foregone in 2022/23. There will be a minor reduction in labour costs associated with processing associated rent (approximately \$50).

STRATEGIC IMPLICATIONS

The following Key Result Areas are relevant:

- 1.1 Diversity of businesses.
- 3.2 Retention of health-related services.

VOTING REQUIREMENTS

Absolute majority.



11.1.3 ESSENTIAL WORK HARVEST MOVEMENT BAN EXEMPTION – WESTERN POWER

PROPONENT:	Western Power
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	Not Applicable
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	ES.PE.2
ATTACHMENTS:	<ol style="list-style-type: none">1. Western Power email to the Chief Executive Officer 28 November 2022;2. Western Power FAQ's Bushfire mitigation processes (attached to email);3. Western Power fire precautions – work instructions (attached to email).

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. Support an exemption to regulation 38A of the Bush Fire Regulations 1954, for the purpose of Western Power essential services, where the bush fire control officer exercises discretion in each event and determines that exemption is warranted;
2. That each exemption so given is recorded in writing and advised to the local government;
3. That the bush fire control officer may provide an exemption to recognised emergency services, where the bush fire control officer exercises discretion in each event and determines that exemption is warranted;
4. That each exemption so given is recorded in writing and advised to the local government.

Carried 0/0



BRIEF SUMMARY

Western Power has written to local governments seeking an exemption from section(s) of Bush Fire regulations to enable essential work.

Council is asked to approve exemptions to Western Power and recognised emergency services within the district on advice from fire control officers, determined on each occasion, and these be recorded and advised as required by the Bushfires Act 1954 and other legislation.

BACKGROUND/COMMENT

A high degree of risk is associated with the transmission and network management of electricity. There are associations between the electricity network and fire incidents. Moreover, at times of fire or bans implemented to manage the likelihood of fire, the management of the electricity network is an essential element of fire risk management.

Western Power is responsible for building, maintaining and operating the electricity network within the South West Interconnected System (SWIS) an area broadly encompassing the south west of Western Australia, from south of Kalbarri to east of Albany as well as much of the Goldfields). The Shire of Wagin is within the SWIS.

Western Power has written to the Shire of Wagin (among other local governments) following a review of its bushfire mitigation processes. Western Power is seeking local government support in service restorations ('essential work') **during Harvest and Vehicle Movement Bans** specifically **when a Total Fire Ban has not been issued**. (Refer attachment 1).

Essential work is characterised as restoration of electricity supply, (address) critical infrastructure and to remove electricity safety risk.

This request is made because Western Power has an exemption under section 22C (3) of the Bush Fires Act 1954 to conduct essential services during a Total Fire Ban (Notice of Exemption EDM 61885658). Refer to section 2.3.6 and elsewhere of attachment xxx for further discussion on the operatives related to this exemption.

However, an inconsistency exists where a Total Fire Ban has not been issued but a Harvest and Movement Ban has been issued by the bush fire control officer under regulation 24C or 38A of the Bush Fire Regulations 1954 or local government under regulation 38C, and such exemption has no force.

Consequently, Western Power is seeking a similar exemption to regulation 38A of the Regulations. This exemption would permit off-road activity for urgent works during a Harvest and Vehicle Movement Ban issued under regulation 38A of the Regulations. **The exemption would still require the discretion of the bush fire control officer to support appropriate to the conditions of the day.**



Western Power have provided an assurance to use reasonable precautions when carrying out activities to mitigate against the risk of fire as per provided work instructions (refer attachment 3).

This application is supported to the extent that the bush fire control officer has the determination to authorise exempt activities and that each event will be determined by prevailing conditions on the day.

All exempt activities would have to be advised in writing and appropriate amendments to local or other forms made to ensure record keeping as required by the Bush Fires Act 1954 and / or the State Records Act 2000.

This request is supported on the grounds of risk mitigation.

Council is further asked to support an exemption for recognised emergency services (for example: Police, Ambulance) where the bush fire control officer authorises movement or access for the purposes of public safety.

CONSULTATION/COMMUNICATION

The President of the Shire; Administration staff; Chief and Deputy Bush Fire Control Officers.

STATUTORY/LEGAL IMPLICATIONS

Bush Fires Act 1954; Bush Fire Regulations 1954.

POLICY IMPLICATIONS

The following policies are relevant:

A.19 Emergency Management; A.26 Legislative Compliance; B.7 Bushfire Risk Management Plan; B.8 Bushfire Communication Policy; F.19 Risk Management.

FINANCIAL IMPLICATIONS

There is no financial implication to this item.

STRATEGIC IMPLICATIONS

This item goes to preservation of life, property and community while working co-operatively with service providers and volunteers. This is a risk management item and therefore a matter for Council leadership.

The following Key Result Areas are relevant:

- 3.1 Safe community
- 3.7 Support community activities

VOTING REQUIREMENTS

Simple majority.

Ian McCabe

From: CommunityEnquiries <communityenquiries@westernpower.com.au>
Sent: Monday, 28 November 2022 4:43 PM
Subject: Exemption for Western Power to perform essential work during HVMB
Attachments: Bushfire mitigation processes FAQs.pdf; Fire precautions work instruction - SHE MS_.pdf

[View this message online](#)



Exemption for Western Power to perform essential work during HVMB

Western Power has reviewed its bushfire mitigation processes to ensure that electricity supply is restored as safely and quickly as possible after an outage occurs. This is a key recommendation from the Independent Report into Christmas Outages that was completed earlier this year.

We recognise that delayed electricity supply restoration during high fire weather causes frustration to customers and can increase risk during the time when essential services are not available. We are reaching out to you for support in our restoration efforts, specifically during a Harvest and Vehicle Movement Ban (HVMB), when a Total Fire Ban (TFB) has not been issued.

Where a HVMB has been issued by a bush fire control officer under regulation 24C of the *Bush Fire Regulations 1954 (the Regulations)* on a TFB day, an exception exists for essential services (such as Western Power) to carry out urgent works. However, the general HVMB issued under regulation 38A of the Regulations by bush fire control officers on non-TFB days during prohibited and restricted burning times does not provide an express exception for our electricity supply restoration and essential works.

At times, we need to perform essential works to restore electricity supply to the community, critical infrastructure and to remove electricity safety risk. Use of our proposed-built vehicles is important to allow for the restoration of electricity supply.

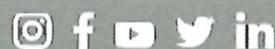
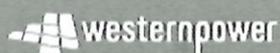
Western Power notes that certain local governments already provide an exemption to permit off-road activity for urgent works by essential services (such as Western Power) during the period of a ban issued under regulation 38A of the Regulations during non-TFB days.

To this end, we are requesting that your Shire amend its standard HVMB template to exclude Western Power emergency work in the first instance to permit off-road activity for urgent works during a HVMB issued under regulation 38A of the Regulations. We appreciate that it is at the discretion of the bush fire control officer to determine if the exemption is appropriate for the conditions of the day. Western Pwer will use reasonable precautions when carrying out activities to mitigate against the risk of fire as per the attached work instruction.

An exemption to regulation 38A of the Regulations will help benefit the local community by allowing us to perform essential work and restore power during the heat of summer as quickly and safely as possible. Please feel free to contact us at community.enquiries@westernpower.com.au if you have any questions.

Yours sincerely

Sam Barbaro
Chief Executive Officer



This email is automatically generated. Please do not respond to this address.

363 Wellington Street, Perth WA 6000



westernpower.com.au

FAQs

Bushfire mitigation processes

How does Western Power operate its network differently in summer?

Western Power increases the sensitivity of our distribution network during the bushfire season to disconnected electricity faster when faults occur and ensure safety. This can affect customers, particularly in rural areas and they may experience longer and more frequent outages during the bushfire season.

Part of what we do to reduce bushfire risk is modify settings that monitor the electricity network to make them more sensitive during bushfire season. When there is a fault or other interference during this time, the more sensitive settings ensure power is interrupted faster than usual. When this happens, the power stays off until lines are inspected, instead of electricity being automatically restored.

Fast protection settings are applied for the sections of the network supplying high or extreme bushfire risk areas when weather conditions increase the likelihood of fire.

Many of our rural distribution feeders are over 100km long and pass through different shires and bushfire risk areas, often in challenging terrains which have difficult access. When a protection device activates, Western Power crews must patrol the line to determine where the fault has occurred, what has caused the outage, and what level of risk it presents.

How do fire and movement warnings impact Western Power activities?

During bushfire season there are a number of fire and movement warnings that we consider when assessing risk and impact our activities:

Total Fire Ban: During bushfire season, DFES may issue a total fire ban. Only where it is deemed safe, Western Power has an exemption to undertake planned and unplanned activities during a total fire ban. Before carrying out any work, Western Power undertakes a robust risk assessment to ensure any activities will be safe for the community and our employees. If work can be safely carried out, it will be within the limitations of a Total Fire Ban. A Total Fire Ban requires certain controls be put in place including the requirement of a fire suppression unit or water source to be nearby.

Vehicle Movement Ban: VMBs are issued by the local government authority (LGA) and mean that vehicle movement can only take place under specific conditions. This can result in residents experiencing longer outages due to our repair and restoration practices being limited. In these instances, power may not be restored until after the VMB is lifted.

Fire Weather Day: Western Power consider it to be a *Fire Weather Day* when BOM issue a fire danger rating of High, Extreme or Catastrophic. Western Power will undertake a safety assessment before carrying out any work. Additional precautions will be undertaken while carrying out works to reduce the chance of



activities generating a spark. The impact may be that we are unable to re-energise a line, or conduct other activities, until the fire risk has reduced.

Fire precautions

This work instruction outlines the minimum fire precaution controls that must be in place when undertaking activities that utilise an open flame or could cause sparks, heat, or fire; and outlines the additional controls that must be in place for undertaking Work during a Total Fire Ban (TFB).

1. Parameters

Western Power supports the application of the Stop Work Authority if it is not deemed safe to continue with work, or the required controls cannot be implemented.

Section 2.2 - Fire precautions outlines the minimum fire precaution controls for all general Work including the use of vehicles.

Section 2.3 - Conducting Work during a Total Fire Ban and Harvest/Total Vehicle Movement Ban outlines any controls additional to section 2.2 - Fire precautions for undertaking Work during a Total Fire Ban (TFB) or a Harvest and Vehicle Movement Ban.

2. Instructions

2.1 Risk assessment

All Work must be preceded by a risk assessment. This includes determining if the Work task and the immediate environment could cause a fire, and what controls will be implemented. Tasks that present an increased risk of causing a fire include, but are not limited to:

- off-road vehicle use, where travel is required outside of a bitumen or sealed road (this includes parking on an unsealed verge)
- use of petrol driven tools and equipment including generators
- welding and the use of gas, or use of grinding or spark producing tools and equipment
- transmission and distribution switching activities
- low voltage (LV) disconnection or reconnection of customer supplies
- maintenance or repair to poles, wires or substation equipment
- removal of vegetation contacting overhead powerlines.

When there is a fire risk, but not a declared TFB, consider:

- extra precautions that exceed the minimum shown in the task Workplace Risk Assessment Plan (WRAP)
- utilising the controls in the *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)*.

When working in bush-fire risk areas, team members must discuss and decide on exit routes to escape the worksite in event of an approaching bushfire. Maintain awareness of changing conditions during the progress of the task.

When a TFB is in place, a *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)* must be used in addition to the Work task WRAP. The TFB WRAP lists controls that must be in place before, during and after performing a Department of Fire and Emergency Services (DFES) Prescribed Activity (i.e. Off-road activity or Hot work), Switching, or working under a Harvest and Total Vehicle Movement Ban.

2.2 Fire precautions

When a TFB is not declared, any fire-related risks must be recorded on the relevant risk assessment for the work being performed.

2.2.1. Minimum requirements

When a TFB is not declared but a task has the potential to cause a fire, the following minimum fire prevention controls must be applied:

- A fire extinguisher suitable for the class of fire that could be started is required to be at the place where the task is being performed.
- Hot work that has the potential to cause a fire must not be performed in areas that contain flammable materials unless proper precautions and control measures are implemented, such as:
 - an instructed person, armed with a fire extinguisher suitable for the class of fire that could be started must be in attendance
 - an area with a radius of 5m around the worksite that is free from flammable material is maintained
 - for outdoor work, the surrounding area to a radius of 5m is wet down to reduce the risk of spark ignition. Wetting down requires extra water. Water allocated for fire suppression must not be used for wetting down.
 - on completion of the task, the area is thoroughly inspected for any signs of combustion.
- When operating any switchgear within a substation confirm the availability of, and access to appropriate fire extinguishers.
- When disconnecting and reconnecting customers from energised overhead or underground LV network, first ensure a 'no-load' situation by switching the affected customers main switches off.
- If the fire risk conditions at the site are unknown or are expected to change, consider taking additional resources to enable a higher level of fire suppression.
- Any fire occurring at the worksite, whether extinguished or not, must be reported to the Western Power Incident Hotline (1300 225 597), and immediately via 000 if the fire cannot be controlled and/or suppressed.

2.2.2. Automatic fire suppression systems

- For substations (e.g. Milligan St, Hay St) that have automatic fire suppression systems installed, refer to:
 - the *Zone Substation Access Restrictions - Specific Conditions (EDM 60392785)*.
 - Table 1 for 'Activities That May Affect/Trigger the Fire System Sensors'.
 - Additional information in *Hay, Milligan and Cook street substations – Additional work planning requirements, due to installation of multiple fire protection systems (EDM 22892705)*
- When planning work at Hay or Milligan St substations refer to *Table 1*. If any of the activities listed will be performed, the fire system isolations must be completed before work begins and restored after work is finished each day.
- Isolation for Emergency/Faults – Contact Facilities Management Hotline
 - During Normal Business Hours: 1800 150 430
 - After Hours (4:30pm – 7:30am): 08 9326 4503
- Isolation for Planned Works – Email facilities.management@westernpower.com.au with contact details, scope of work, duration of works and work order number. Bookings must be made as far in advance to the work commencing as possible.

- Network Operations Control Centre (9427 7014) must be notified before performing any fire system alarm isolations.
- It must be confirmed upon entry that the fire suppression systems for the relevant work areas are isolated. The isolated sections must be recorded on the risk assessment before proceeding with any maintenance or construction work commences.
- If the scope of work changes and now includes any activities listed within table 2, “Stop Work”, re-assess and arrange to have the fire systems isolated accordingly.
- An emergency evacuation plan in case of accidental activation of the automatic fire suppression system must be discussed with the entire work team and recorded on the risk assessment.
- Precautions must be taken to ensure that:
 - fire alarms are not accidentally set off
 - suitable portable fire extinguishers are available near to the work if required (see relevant points in section 2.2.1 Minimum requirements).
- Network Operations will receive alarms if the switch room doors at Hay and Milligan Street remain open for longer than 10 Minutes. When the doors are required to be propped open for any reason, Network Operations must be notified, and the fire suppression system isolated for that period.

Table 1: Activities That May Affect/Trigger the Fire System Sensors – Hay and Milligan St

Activities that could trigger fire system sensors		
Running vehicle engine in the main hall.	Cutting with power saws	Drilling
Using quantities of solvent/chemicals	Welding	Braising
Use of compressed air/gas	Soldering	Tinning
Use of generators	Heat shrinking	Sanding
Use of petrol/diesel EWP's in main hall	Steam Cleaning	Grinding
Other activity creating heat /vapour	Sweeping or Dusting	Naked Flame
Toasting food	Heating or cooking food	Heating Liquids (water)

2.2.3. Vehicles and Off-road Driving

Western Power fleet vehicles are supplied with a 1kg dry powder fire extinguisher as part of the vehicle’s emergency kit.

Vehicles which are primarily used for operational work (e.g. construction and/or maintenance of the network) should carry two Approved Fire Extinguishers for deployment at worksites as required.

Drivers of light vehicles not used for operational work (e.g. Scopers, assessors and visitors to site) that are required to travel in a fire risk area must assess the risks and:

- consider carrying at least one Approved Fire Extinguisher
- ensure that the vehicle is suitable for the conditions of usage.

Before travelling on unsealed roads with vegetation present (see *Figure 1: Unsealed road (high risk)* and *Figure 2: Unsealed road (low risk)*), or before leaving any road:

- check the vehicle’s exhaust system to ensure that it is in good condition (i.e. free from any visible damage or defect)
- check that there is no combustible material caught under the vehicle
- ensure that the exhaust system will not come into contact with combustible material

For diesel vehicles fitted with manual regeneration for the diesel particulate diffuser (DPD) or diesel particulate filter (DPF), refer to the vehicle's operating manual on how and when to perform regeneration. Ensure that regeneration is performed before proceeding off-road.



Figure 1: Unsealed road (high risk)



Figure 2: Unsealed road (low risk)

2.3 Conducting Work during a Total Fire Ban and Harvest and Vehicle Movement Ban

When a TFB is declared, this section must be applied in addition to sections [2.1 - Risk assessment](#) and [2.2 - Fire precautions](#) in this work instruction.

Prescribed activities outlined in sections [2.3.5 - Off-road Activity](#), and [2.3.7 - Hot Work](#), in this work instruction can only be carried out on a TFB day subject to compliance with the listed controls.

A [TFB exemption](#) is required from DFES for the Work activity as described in section [2.3.6 - Switching](#) that has the potential to cause a fire, but is not identified in the regulations as a prescribed activity.

2.3.1. Fire Danger Rating (FDR) and Total Fire Ban (TFB)

Information on fire and weather warnings can be obtained from resources listed in [Appendix A – Fire and weather information](#).

A TFB is usually declared the evening before it is to take effect. A TFB may also be declared at any time during the day, so it is important to check fire and weather warnings regularly.

If the FDR is rated Catastrophic, planned work must be cancelled.

For Urgent works, all prescribed conditions, including notification must be complied with. The *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)* checklist must be used. See [Table 2](#).

Table 2: Fire Behaviour Index, Fire Danger Rating and Total Fire Ban

FBI	FDR	TFB	Planned and unplanned work	Urgent Works
> 100	Catastrophic	Automatic	No	Yes - See note*
50 - 99	Extreme	Probable	Yes	Yes
24 – 49	High	Possible	Yes	Yes
12 – 23	Moderate	Possible	Yes	Yes
6 - 11	No rating	Unlikely	Yes	Yes
0 - 5	No rating	Unlikely	Yes	Yes

*Note: Definition provided by DFES: **Urgent Work** means repairs or maintenance necessary for the continued provision or restoration of the electricity (essential) service, carried out by an essential service provider.

When the FDR is not Catastrophic and a TFB is declared, the *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)* checklist must be used to confirm all controls listed in the sections below are in place prior to commencing Work:

- [2.3.3 - Notification Requirements](#)
- [2.3.5 - Off-road Activity](#)
- [2.3.6 - Switching](#)
- [2.3.7 - Hot Work](#)
- [2.3.8 - Harvest and Vehicle Movement Ban](#)

When a TFB is not declared, refer to Section [2.2 - Fire Precautions](#) in this work instruction. However, during fire weather (FDR ≥ Extreme):

- it is advised to apply and follow the *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)*
- monitor the fire and weather warning information updates for a potential TFB declaration (see [Appendix A – Fire and weather information](#))
- continually consider the risks associated with Off-road Activity, Switching Activities and Hot Work, as local conditions could deteriorate
- consider having additional fire extinguishers at the worksite.

2.3.2. Total Fire Ban Workplace Risk Assessment Plan (WRAP)

When a TFB is declared, the *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)* must be used.

The TFB WRAP lists controls that must be in place before during and after Work is performed. All listed controls must be in place.

Where applicable, controls in the TFB WRAP are in addition to Section [2.2 Fire precautions](#) in this work instruction.

2.3.3. Notification requirements

It is a requirement to notify DFES and the relevant local government authority between 24 hours and 30 minutes prior to commencing any Off-road Activity, Switching Activity or Hot Work. This can be done using the [On-line TFB Activity Notification AFDRS](#) form.

Access the form:

Pg. 1 - Enter all the required fields:

- Company Name and Trading Name: Western Power
- ABN: 18540492861
- Business/Industry Type:
 - Select Power Water and Gas Supply

Pg. 2- Continue completing the form:

- Postal Address and Head Office Address: 363 Wellington Street, Perth, 6000, WA
- Exemption details:
 - If switching, select 'Yes'
 - Select 'No' if performing Off-Road Activities or Hot Works only.

Pg. 3 - Details of Exemption for 'Yes' selection above

- Exemption Details
 - Enter details 'Exemption 22-194260'
 - Click the checkbox for 'Other Activity'
- Detailed description of activity
 - Provide name of upstream breaker and the switching program number
- Excepted Activity to be Undertaken on the TFB day
 - Click the checkbox for 'Other Activity' and continue.

Where a mobile unit (e.g. Network Response) is called to a fault but the crew does not have internet access, the depot must complete and submit the [On-line TFB Activity Notification AFDRS](#) form on the response crew's behalf. DFES does not provide a call-in facility for notification purposes.

If the Off-road Activity, Switching Activity or Hot Work is within 3km of land managed by the Department of Biodiversity, Conservation and Attractions (DBCA) Parks and Wildlife Service, the respective local District or Regional Duty Officer from Parks and Wildlife must also be notified between 24 hours and 30 minutes prior to the activity commencing (see [Appendix B - DBCA Parks and Wildlife contact details](#)). DBCA email details are provided in a linked PDF document within the DFES Online notification form.

The local landowner on whose property the Work will take place must be contacted (if possible) before commencing Work in accordance with the *Environment and Land Access in Operations work instruction (EDM 41050794)*.

Any fire occurring at the worksite, whether extinguished or not, must be reported:

- immediately via 000 if the fire cannot be controlled and/or suppressed
- to DFES Communications Centre on 9395 9210
- to the Western Power Incident Hotline (1300 225 597).

2.3.4. Approved Firefighting vehicle and fire extinguisher requirements

DFES approved firefighting vehicle

- Has one or more water storage tanks mounted on it and is equipped with at least 20m of 19mm diameter fire hose fitted with an adjustable nozzle capable of projecting a 6m jet of water and a pump capable of delivering a minimum of 120l/m of water at 700kPa through the hose.
- Has water capacity requirements for Hot Works are shown in *Table 3 - Firefighting unit capacity requirements* (see section 2.3.7 - Hot Work) in this work instruction.
- Must be kept close to the Hot Work.
- Must be capable of traversing the site (i.e. firefighting trailers must not be unhitched and left on the side of the worksite).
- The crew should have the following Personal Protective Equipment (PPE) to be used when fighting a fire:
 - helmet with face shield
 - suitable gloves.

Fire Extinguishers

Portable fire extinguishers (approved by DFES) must comply with the current Australian standard and include:

- 9L pressurised water
- 9kg ABE powder.

Operational vehicles should carry two Approved Fire Extinguishers for deployment at worksites as required.

2.3.5. Off-road Activity

During a TFB, Off-road Activity is a Prescribed Activity.

DFES must be notified of any Off-road Activity prior to the activity commencing during a TFB in line with section 2.3.3 - Notification requirements.

Use of vehicles Off-road must comply with section 2.2.3 - Vehicles and Off-road Driving above. Non-operational light/pool vehicles should not be used off-road during a TFB.

Planned Off-road Activity can only take place during a TFB if the FDR is not Catastrophic, and

- the controls in the TFB WRAP are in place
- there is no Harvest and Vehicle Movement Ban declared
- any internal combustion engine must be mechanically sound and have an exhaust system that:
 - is clean and free from gas leaks
 - is fitted with a suitable spark arrester that is well maintained and complies with Australian Standards (except for a motor vehicle).
- at least one Approved Fire Extinguisher in proper working order must be easily accessible on or near the vehicle, plant, engine, equipment or machinery while in use
- petrol-driven tools must be refuelled in a well-ventilated area where there is no flammable material or naked flame:
 - if possible, place the tool on the ground to minimise static
 - ensure that the ignition is turned off (if applicable)
 - ensure that the exhaust system has cooled
 - ensure that the power tools' fuel tank and jerry-can lids are securely closed before re-starting.

- when not in use, the vehicle, plant, engine, equipment or machinery must be switched off and parked/placed in an area that is clear of flammable material.

Exception: Essential services can continue off-road activity during catastrophic FDR and where a HVMB is in place if the work is Urgent work (Ref: Off-road Activity). The same conditions of work apply.

2.3.6. Switching

The Department of Fire and Emergency Services (DFES) has granted Western Power a 2-year exemption allowing Western Power to undertake certain Switching activities during a total fire ban (TFB).

The exemption and its conditions are detailed in the *Notice of Exemption (EDM 61885658)* which is granted pursuant to section 22C of the *Bush Fires Act 1954 (WA)*.

The exemption provides that during a TFB and subject to certain conditions, the following may be performed:

- disconnection and re-connection of electricity supplies; and
- operating the Transmission and Distribution networks open-air switchgear (i.e. Tx isolators, and Dx DOF, PTS LV and HV DISO).

The operation of enclosed switchgear (breakers, RMUs, indoor switchgear) is not considered to be spark-producing and is therefore not subject to any restrictions during a TFB.

Notification

- DFES must be notified of any Switching Activity prior to the activity commencing during a TFB in line with *Section 2.3.3 - Notification requirements* of this work instruction.

Fire prevention

- When the FDR is catastrophic, only Urgent works (see definition) may proceed.
- For all TFB periods, a thorough risk assessment using the *Fire weather day and TFB risk management form F317 (EDM 34178464)* in accordance with *SOP 164 Restoration of feeders and reclosers (EDM 33970824)* must be performed before any operation of open-air switchgear.
- The risk assessment must be performed by Network Operations and made available to DFES on request.

On-site requirements

- A copy of the current *Notice of Exemption* must be carried and available during a Total Fire Ban.
- Any fire occurring at the worksite, whether extinguished or not, must be reported:
 - immediately via 000 if the fire cannot be controlled and/or suppressed
 - to DFES Communications Centre on 9395 9210
 - to the Western Power Incident Hotline (1300 225 597).
- Before proceeding, switching operators must complete the *TFB WRAP* in accordance with *section 2.3.2 Total Fire Ban Workplace Risk Assessment Plan* in this work instruction.
- For operation of open-air switchgear within 30m of combustible bush or grassland:
 - There must be a 10m clearance of flammable material around the entire pole, open-air contacts, and pole base, and
 - An approved fire extinguisher must be readily available at the switching site
- If the 10m exclusion of flammable material cannot be achieved:
 - All combustible material within 10m of the switching site must be damped down, and

- There must be an approved firefighting vehicle containing at least 400l of water and crewed by 2 able-bodied personnel (a Fire Detection Officer and the switching operator) at the switching site.

Supply restoration - unidentified fault

Where the cause of the loss of supply cannot be visually established, Network Operations may only initiate restoration provided:

- a risk assessment using the *Fire weather day and TFB risk management form F317 (EDM 34178464)* in accordance with *SOP 164 Restoration of feeders and reclosers (EDM 33970824)* is performed,
- or
- the FBI has been below 40 for at least an hour for the affected area.

Completion of switching

- Before leaving the switching site, the switching operator must thoroughly check the site and satisfy themselves that there is no sign of fire or anything likely to cause a fire and apply controls as necessary.

2.3.7. Hot Work

During a TFB, Hot Work in open air is a Prescribed Activity.

DFES must be notified of any Hot Work prior to the activity commencing during a TFB in line with section 2.3.3 Notification requirements.

Planned Hot Work can only be carried out during a TFB if the FDR is not Catastrophic, and:

- the controls in the TFB WRAP are in place
- fire resistant barriers of a height sufficient to prevent the escape of hot particles or sparks must be placed around the hot work
- the ground within a 10m radius of the Hot Work must be clear of flammable material and damped down with water to reduce the risk of spark ignition. Wetting down requires extra water. Water allocated for fire suppression must not be used for wetting down.
- the worksite must be clear of all flammable matter
- there must be at least two Approved Fire Extinguishers in proper working order located close to the Hot Work.

If the Hot Work is carried out within 30m of any bush, crop, pasture, stubble, or grassland, then a DFES approved firefighting vehicle must be available on site with the capacity(s) shown below in *Table 3: Firefighting vehicle capacity requirements* for the duration of the Hot Work.

Table 3: Firefighting vehicle capacity requirements for Hot works

FDR	Water required on site (L)
No rating	500
Moderate	1000
High	1500
Extreme	2500

Note: If there is no reticulated water supply within 1km of the worksite an additional 5000L of water must be available on site and remain on site for at least 30 minutes after the Hot Work is complete.

A Fire Detection Officer dedicated solely to detecting and suppressing any fire must be present during the Hot Work activity.

The firefighting vehicle, Fire Detection Officer and one other able-bodied person must remain on site for at least 30 minutes after the Hot Work activity is complete, and not leave until they are satisfied there is no fire or anything likely to cause a fire on the site.

Exception: Essential services can continue with hot work during catastrophic FDR if the work is Urgent work (Ref: Hot Work). The same conditions of work apply.

2.3.8. Harvest and Vehicle Movement Ban

A Harvest and Vehicle Movement Ban (HVMB):

- is declared by Fire Control Officers of the local government or shire council, either in conjunction with a DFES TFB, or in isolation

Local government Bush Fire Control Officer or Ranger Services must be contacted to find out if an HVMB has been issued in the area (see Local government link).

Planned Work on a road verge, or off-road must be cancelled unless local government or shire council have given approval for the Work to continue.

If Urgent Work must be performed during an HVMB, contact the local Fire Control Officer to obtain permission. If permission is granted:

- agree with the Fire Control Officer on any specific conditions and the fire suppression equipment requirements and record this information on the *Total Fire Ban Workplace Risk Assessment Plan (WRAP) (EDM 43700599)*.
- the following tasks may be undertaken:
 - isolate supply
 - undertake repairs to fallen poles, powerlines and cables
 - remove vegetation that is touching the lines
 - line patrols for the purpose of fault finding
 - restoration of the power supply.

3. Dictionary

Term	Meaning
Approved Fire Extinguisher	<ul style="list-style-type: none"> • 9 litre pressurised water (rating 4A) • 9kg ABE powder • In substations and offices ABE dry powder, CO2 or other extinguishers are also approved depending on location and intended usage requirements.
Emergency Work	Work performed for the purpose of preventing immediate and serious risk to the health and safety of a person or livestock
Essential services	Means any of the following: <ul style="list-style-type: none"> • Water supply, sewerage, or drainage services • Electricity or gas services • Telecommunications services • Public transport services • Rubbish collection or disposal services
Fire Detection Officer	Person trained in the use of extinguishers, operation of the firefighting vehicle, and bush fire suppression.

Term	Meaning
Fire suppression	Workers, in their capacity as such, are not fire-fighters; the primary requirement is fire prevention. However, in the event of a fire starting the expectation is for workers to extinguish the fire before it becomes out of control.
DFES approved firefighting vehicle	Mobile unit comprising: <ul style="list-style-type: none"> • Water storage tank(s) • 20m of 19mm diameter fire hose fitted with an adjustable nozzle capable of projecting a 6m jet of water • Pump capable of delivering a minimum of 120 l/m of water at 700kPa through the hose • Self-propelled or hitched to a vehicle and capable of traversing the worksite
Hot Work	The operation in open air of welding apparatus (including gas) of any kind, or power operated abrasive cutting discs of any kind
Instructed person	A person that has received verbal instruction in the single performance of a task or duty
Off-road Activity	The use or operation of any engine, vehicle, plant, equipment or machinery on land on which there is bush, crop, pasture, stubble or grassland. Exclusions are: Roads, cleared lanes, yards or other areas that provide access and parking for residential, business or farming premises.
Open-air switchgear	Any switching device where the contacts rely on open air as an arc-extinguishing medium (i.e. Tx isolators, and Dx DOF, PTS LV and HV DISO)
Prescribed Activity	These activities are individually listed as Blasting, Fireworks, Gas flaring, Hot work, Road work (grading and bituminising), Off-road activity and Catering activity. See TFB prescribed activities in the DFES website.
Switching	The operation of circuit breakers, isolators, disconnectors, fuses or other methods of making or breaking an electrical circuit and/or the application and removal of programme earths. The operation of enclosed switchgear (breakers, RMUs, indoor switchgear) is not considered to be spark-producing and is therefore not subject to any restrictions during a TFB.
Urgent Work	Restoration works necessary for the continued provision or restoration of an essential service, carried out by an essential service provider.
Work	Includes planned and unplanned network maintenance tasks.
Worker	Under the WHS legislation a worker is a person who carries out work in any capacity for a person conducting a business (PCBU) or undertaking, including any of the following: <ul style="list-style-type: none"> • an employee • a contractor or subcontractor • an employee of a contractor or subcontractor • an employee of a labour hire company who has been assigned to work in the person's business or undertaking • an outworker • an apprentice or trainee • a student gaining work experience • a volunteer – except a person volunteering with a wholly 'volunteer association' with no employees (whether incorporated or not).

4. References

- *AS/NZS 3957:2014 Light-transmitting screens and curtains for welding operations*
- *Bush Fires Act 1954 (WA)*
- *Bush Fires Regulations 1954 (WA)*

5. Related documents

Title	EDM reference
22-194260 DFES Exemption - Western Power - restoration works on the electrical network - Statewide	61885658
Environment and land access in operations work instruction	41050794
Fire precautions work instruction consultation register	44625381
Hay, Milligan and Cook street substations – Additional work planning requirements, due to installation of multiple fire protection systems	22892705
Restoration of feeders and reclosers (SOP 164)	33970824
TFB risk management form (Network Operations F317)	34178464
Total Fire Ban Workplace Risk Assessment Plan (WRAP)	43700599
Total Fire Ban WRAP Instructions	43942393
Zone Substation Access Restrictions - Specific Conditions	60392785

6. Review

This work instruction will be reviewed and evaluated by the content owner at least once in every three-year period taking into account the purpose of the work instruction and the outcome of the compliance review.

7. Content owner

Full name	Role title	Business unit
Greta Groenewald	Management Systems Team Leader	SEQT

8. Content approver

Full name	Role title	Business unit
Andy Shaw	Head of Function	SEQT

9. Approval history

Version	Approved by	Date of approval	Notes
5.0	Head of Safety, Environment, Quality and Training, Andy Shaw	18/12/2020	
6.0	Head of Safety, Environment, Quality and Training, Andy Shaw	30/08/2022	Revised to align with new TFB Exemption 22/1385498.
7.0	Head of Safety, Environment, Quality and Training, Andy Shaw	10/11/2022	Revised to align with amended TFB Exemption 22/194260.

Appendix A - Fire and weather information

Information on fire and weather warnings can be obtained from the following:

- DFES website: <https://www.dfes.wa.gov.au/site/>
- Twitter: https://twitter.com/dfes_wa
- DFES information line: 13 DFES (13 33 37)
- TFB hotline: 1800 709 355
- TFB Today: <https://www.emergency.wa.gov.au/#totalfirebans>
- TFB Tomorrow: <https://www.emergency.wa.gov.au/#totalfirebans-tomorrow>
- Fire Danger Ratings: <https://www.emergency.wa.gov.au/#firedangerratings>
- BOM FDR: <http://www.bom.gov.au/wa/forecasts/fire-danger-ratings.shtml>
- Emergency Western Australia website: <https://www.emergency.wa.gov.au/>
- Bureau of Meteorology website: <http://www.bom.gov.au/wa>
- ABC local radio
- Roadside FDR signs
- Network Operations:
 - Network Control: 08 9427 0636
 - TFB notifications via new Electrical Supply Emergency Notification Display System (ESEN) system to Field Supervisors and Formal Leaders in Operations Maintenance and Network Operations. Leaders should cascade this information to their Workers in a way best suited to each team.

Appendix B - DBCA Parks and Wildlife contact details

See [Office locations and work centres - Parks and Wildlife Service \(dpaw.wa.gov.au\)](https://dpaw.wa.gov.au) for more information.

DBCA headquarters
17 Dick Perry Avenue KENSINGTON WA Phone (08) 9219 9000
Goldfields
Goldfields Region headquarters 32 Brookman Street KALGOORLIE Phone (08) 9080 5555
Midwest Region
Midwest Region headquarters 201 Foreshore Drive GERALDTON Phone (08) 9964 0901
South Coast Region
South Coast Region headquarters 120 Albany Highway ALBANY 6330 Phone (08) 9842 4500
South West Region
South West Region headquarters Corner of Dodson Road and South Western Highway BUNBURY Phone (08) 9725 4300
Swan Region
Swan Region headquarters Corner of Australia II Drive and Hackett Drive CRAWLEY Phone (08) 9442 0300
Warren Region
Warren Region headquarters Brain Street MANJIMUP Phone (08) 9771 7988
Wheatbelt Region
Wheatbelt Region headquarters 9 Wald Street NARROGIN Phone (08) 9881 9200



11.1.4 FEES AND CHARGES PROPOSED CHANGES

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	8 December 2022
PREVIOUS REPORT(S):	10 August 2022
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	FM.BU.1
ATTACHMENTS:	NIL

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council approve changes to the Fees and Charges Schedule for 2022/23 as detailed in this item, subject to:
 - a. Public Notice for a minimum of 28 days seeking feedback on the proposed changes in services and charges.
 - b. That review of any feedback so given is completed by the CEO and, under delegated authority, determine whether such feedback is material and relevant to each particular proposal;
 - c. If submissions are not material, relevant and in objection, that each particular proposal be published and actioned as an approved charge or change as the case may be from 1 February 2023; and,
2. That if public submissions are materially opposed to any of the proposals as published, that those objections and the items they relate to be included in a report for Council with an officer recommendation at the ordinary meeting of February 2023; and that those relevant charges remain as previously published in the 2022/23 budget.

Carried 0/0

BRIEF SUMMARY

This item addresses requested changes to the Fees and Charges schedule for 2022/23. Any council endorsed changes will require public notice prior to enforcement. There are three areas for consideration listed in this item.



BACKGROUND/COMMENT

Regulation 5 of the Local Government (Financial Management) Regulations 1996 says:

- 5. CEO's duties as to financial management*
(1) Efficient systems and procedures are to be established by the CEO of a local government —
(a) for the proper collection of all money owing to the local government

The following items have recently been reviewed:

- 1. Swimming Pool:** A new manager was appointed to the Wagin Memorial Swimming Pool for 2022 season and the manager has recommended new services and a change to operating hours.

The recommended services will align with the promotion of health and well-being and support for ageing in place and an aged friendly community.

It is recommended that swimming lessons and aqua aerobics be introduced and be delivered by the swimming pool manager. That person is qualified and capable and has delivered a similar programme at other aquatic facilities.

To mitigate risk and ensure quality of service, it is proposed to alter opening hours and create an extra session for the above services. There will be no impact on labour costs, no increased risk to patrons, no increased regulatory burden while delivering a possible increase in revenue and improved health outcomes.

The proposed services and charges (in addition to pool entry) will be:

Swimming lessons (one hour per week per one term program): \$15 for the first child; \$14 for each additional child;

Private swimming lessons (one on one): \$40 per class;

Aqua Aerobics: \$10 per class plus entry

Aqua Aerobics 10 classes \$90 plus entry on each occasion

Aqua Aerobics for Seniors: \$6 with a valid concession card (pension or health card) plus entry

Aqua Aerobics for Seniors 10 classes \$60 with a valid concession card (pension or health card) plus entry on each occasion



To accommodate these services, it is proposed to operate on changed hours as a trial for the remainder of the season, from 1 February 2023, and monitor numbers and community feedback.

Monday to Friday is currently 6am – 9am and 1pm to 6pm (eight hours); it is proposed to trial 6am – 8am; 11am – 1pm; 2pm – 6pm (eight hours), with booked classes for one hour per day between 9am and 11am. As this is a trial period, minor alterations to these hours may be made to align with public demand and will be published in lien with public notice requirements.

Two classes per week with five participants over the period February to April 2023 would provide an estimated 120 classes and \$1,200 in additional revenue.

All of the above would be publicised by public notice with feedback sought; with no material feedback the hours and classes would be trialled and a decision made for next season as part of the budget process In 2023.

- 2. Standpipe water charges:** Water Corp increased water charges to the Shire of Wagin in September 2022 and these weren't captured by the shire budget due to timing. This item seeks to align shire charges with Water Corp for the Ballagin Street (sportsground) standpipe by increasing charges by +\$0.12 per kilolitre (twelve cents per kilolitre) from \$9.10 to \$9.22 per kilolitre. This will increase revenue by an estimated \$190.

Additionally, it will be noted in the Fees and Charges Schedule that whenever Water Corp increases a price, the shire price will move in alignment with it.

It should be noted that current pricing practice of the shire does not recover costs. It is a Water Corp requirement that the local government conduct inspections by licenced plumbers and these and other costs have not historically been reflected in the fees and charges calculation. This is a price alignment basis not a cost recovery basis of pricing.

It is intended to assess the usage and costs associated with standpipes so a more accurate cost recovery price can be provided to council in the lead up to the 2023 budget.

- 3. Rooms at the medical centre:** A new provider will commence management of the Wagin Medical Centre from 1 February 2023. Another item proposes an extension to the existing lease for the dentist (see item 11.1.2.) That item proposes that rent due is collected by the medical practitioner and remove that item form the fees and charges.



Similarly, this item proposes the removal of charges related to the consultation rooms from the Fees and Charges Schedule. Currently, such rooms are booked with the shire, with the doctor, staff and other health professionals approaching the shire to book rooms for meetings and professional activities. This is inefficient and not conducive to good business practice. Moreover, the direct management of the rooms by the medical practice will strengthen the relationship between the medical practitioner and other professionals.

Fees charged for the rooms will remain subject to annual budget engagement with the practice to ensure appropriate access and the continued encouragement of allied health professionals.

Foregone revenue in 2022/23 will approximate \$1,460; there will be approximate savings in labour of \$50.

Summary: there is expected to be no nett financial change for the local government as a result of the above changes. These changes will improve service to the community while more appropriately manage costs and improve sustainability of the medical centre. Other than the provision of increased services, there is no financial impact on the public and no overall change to the financial position of the local government.

CONSULTATION/COMMUNICATION

St Luke's Family Practice Pty Ltd; Wagin Dental; officers of the shire.

STATUTORY/LEGAL IMPLICATIONS

Sections 6.16 – 6.19 of the Local Government Act 1995; Part 2 of the Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

The following policies are relevant: A.18 Asset Management; A.25 Internal Control; A.26 Legislative Compliance; F.1 Annual Fees and Charges.

FINANCIAL IMPLICATIONS

1. In respect of the swimming pool, there is some scope for improved services and a marginal increase in revenue (offset elsewhere).
2. There will be an expected +1.3% increase in water related revenue; however, this is merely to set price in line with Water Corp.
3. There is a reduced level of revenue for the local government; however, there will be a reduced administrative burden for the shire and an opportunity to improve professional engagement and sustainability for the medical practice.



-
4. Overall, there is expected to be no change in the financial position of the local government. These changes will improve service, reduce administrative burden and support local enterprise.

STRATEGIC IMPLICATIONS

The following Key Result Areas from the Strategic Community Plan are relevant:

- 3.1 Family friendly lifestyle;
- 3.2 Retain and grow health services.
- 3.7 Support community activities;
- 5.6 Sustainability of the shire

VOTING REQUIREMENTS

Absolute majority.



11.1.5 PURCHASE OF TRUCKS BY TENDER

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	12 December 2022
PREVIOUS REPORT(S):	5 September 2022
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	PL.AC.1
ATTACHMENTS:	<ol style="list-style-type: none">1. Request for tender # 6 of 2022/232. Table comparison of pricing and warranty with recommendations (Confidential)3. Tender Submissions (three) (Confidential)

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council approve the order and supply of trucks as per the attached schedule at Attachment Two to the amount of \$380,051.

Carried 0/0

BRIEF SUMMARY

Agenda item 12.1.3 at Council's ordinary meeting authorised action be taken to purchase three vehicles without trade. A tender process has been completed with a recommendation prepared for Council approval.

BACKGROUND/COMMENT

The Approved Budget included provision for the replacement of three trucks and anticipated trade-in's to occur with a calculation of changeover. Uncertainty around supply, particularly in regard to manufacturing costs of bodies for said vehicles, could lead a significant variance between order price and price at the time of supply.

Accordingly, the then-CEO prepared an item requesting Council approval to actively seek prices and purchases while retaining title to the vehicles in use. The disposal of the vehicles in use would then occur once the new vehicles had been delivered.



Resolution # 4865 refers:

OFFICER RECOMMENDATION/4865 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr G R Ball

That action be taken to purchase the following vehicles outright, without trade:

- Tip Truck (Approx. 13 tonne)
- Tip Truck (Approx. 6 tonne)
- Dual Cab Truck

And to dispose of the following units once the new units have been delivered:

- 2013 Isuzu Tip Truck (P42)
- 2016 Isuzu Tip Truck (P 16)
- 2016 Isuzu Dual Cab (P 21)

Carried 8/0

Request for tender # 6 of 2022/23 was prepared and lodged with the West Australian Local Government Association (WALGA) Vendor Panel, a cloud based tender submission and collation tool with pre-approved suppliers. This method complies with regulation 11. (2) (b) of the Local Government (Functions and General) Regulations 1996:

- (2) Tenders do not have to be publicly invited according to the requirements of this Division if —
 - (a) the supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the Act; or
 - (aa) the supply of the goods or services is associated with a state of emergency or a COVID-19 declaration; or
 - (b) the supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program; or

Three submissions in the proper form were received. One vehicle from each supplier is judged to meet the price and other requirements as indicated at Attachment Two. Council is requested to approve these purchases as per that recommendation.

CONSULTATION/COMMUNICATION

Chief Executive Officer; Acting Chief Executive Officer; Manager of Works; administration staff.



STATUTORY/LEGAL IMPLICATIONS

s.3.57 Local Government Act 1995; regulation 11 Local Government (Functions and General) Regulations 1996.

POLICY IMPLICATIONS

The following policies are relevant:

- A.18 Asset Management
- F.15 Purchasing and Tender Guide
- F.18 Council Vehicle Replacement and Procurement

FINANCIAL IMPLICATIONS

This expenditure has been budgeted and will require disposal in the market of the existing vehicles following delivery. Consequently, the changeover values within the budget will not be verified until transactions are complete.

STRATEGIC IMPLICATIONS

These assets are required for works in the community.

VOTING REQUIREMENTS

Absolute majority.

REQUEST FOR TENDER



SHIRE OF WAGIN

SUPPLY OF THREE (3) TRUCKS

TENDER # 06- 2022/2023

B) TRUCK – APPROX. 6 TONNES

1. Factory Tipping Body.
2. Rear View Camera.
3. Spare Tyre Mounted to Truck Body.
4. 4,500kg Capacity Tow Bar with 70mm Ball.
5. Electric Brakes.
6. The body supplied shall incorporate the following features:
 - a) The body should be so designed to give maximum allowable axle loading distribution of all load to all wheels.
 - b) The underside of tip body to be fitted with a safety body prop and wire cable.
7. The hoist will be of the telescopic type preferably of a reputable make and slow release.

C) CREW CAB TRUCK

1. 4.6mm Steel Tray with Double 300mm Drop Sides.
2. Rear View Camera.
3. Spare Tyre Mounted to Truck Body.
4. 4,500kg Capacity Tow Bar with 70mm Ball.
5. Electric Brakes.
6. The body builder to be employed for the construction must be nominated in the tender documents.

The following specifications will apply to all three machines:

1. Automatic Transmission.
2. Fitted with an 80 Channel UHF Radio and Aerial.
3. Heavy Duty Canvas Seat Covers are to be supplied.
4. Isolation Switch.
5. Under Body Toolbox.
6. All rear lights shall be adequately protected by strong metal shields.
7. West Coast external mirrors are required on each side of the cab with small convex mirrors fitted there to.
8. Front and rear clearance light, reflectors, flashing signal lights, and two flashing lights mounted onto the cab must be fitted to comply with current traffic regulations.
9. A small water tank and handwash to be fitted under body at an easily accessible point.
10. A laminated windscreen shall be fitted, side windows to be tinted.
11. Inspection and Weighbridge Certificates
12. Integral air conditioning is to be fitted.
13. Steering is to be integral power assisted.
14. The vehicles will be fitted with an AM/FM Radio
15. The colour of the vehicles is to be white.
16. Vehicles must be fitted with heavy duty floor mats.
17. The condition of the warranty shall be clearly stated.

2 TENDER PRICE

1. All prices stated are to be inclusive of Goods and Services Tax (GST).
2. All prices stated will include delivery to the Shire of Wagin Depot, Vernon Street Wagin
3. Licensing of the new machine shall be the responsibility of the Shire of Wagin.



11.1.6 WALGA BEST PRACTICE GOVERNANCE REVIEW

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	Not Applicable
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	GR.LO.2 and GR.LO.3
ATTACHMENTS:	1. WALGA Consultation paper

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. Support retention of the current WALGA Governance model with a structure of zones and State Council for major decisions and organisational governance; and,
2. Request the CEO write to WALGA providing that decision and feedback as to Council's reasoning.

Carried 0/0

BRIEF SUMMARY

The West Australia Local Government Association (WALGA) is undertaking a process of corporate and governance modernisation.

WALGA has requested Councils consider a number of governance models and provide feedback on this and related matters.

BACKGROUND/COMMENT

Since 2019, WALGA has developed Corporate Strategy and Governance models. In part, this is to modernise the organisation; equally, it is to improve member services (be more corporate); it is also a response to state government positioning about the Local Government Act reform process. A summary of this appears in the December State Council agenda (<https://walga.asn.au/who-we-are/about-walga/structure-and-governance/state-council/agendas-and-minutes>) .

As presented in the Consultation Paper (refer attachment 1), model options 1 (proposal) and 5 (current) maximise representation and participation. If option five is



ineffective and all considerations for improvement have been excluded, option 1 is preferable to the other choices. To maximise **representation**, option 1 or 5 are preferable. To ensure **responsiveness**, policy council may have to meet more than twice per year. To be **results oriented**, Zones would have to meet more than twice per year and other work would have to be aligned with strategic planning. Model 5 maximises representation and participation but may not be responsive or results oriented as it currently operates.

A Steering Committee of State Council (comprising representatives of metropolitan and country councils) was formed to drive this review process. From that work, a Consultation Paper (attachment 1) has been prepared and WALGA has asked for any responses by 23 December.

Talking points from the Consultation Paper:

Part One of the paper provides some background to governance issues and model development in response. Some key drivers were:

- Size of board (State Council) is a driver for reform – WALGA State Council is 25 plus ex-office and executive and other state local government organisations are around 15 (the issue here may be geographic / demographic);
- Method of election; comparison organisations directly elect the President or Chair, WALGA is Council elected with a nod to convention in rotation between a metropolitan and regional President;
- Method of electing Board Members – zone representation such as WALGA's model is common.

Part Two Governance Principles:

This section lays out the underlying principles or governance character which defines WALGA – what this comprises of – and what are the issues related to each.

- **Representative:** WALGA is unifying and representative and understands diverse needs of membership; main governance issues: maintain country / metro representation; reduce State Council size; diversity of skills on State Council; alternative election processes(es);
- **Responsive:** WALGA is agile and acts quickly; responsive decision making; ability of members to influence policy and advocacy; agile to external change;
- **Results Oriented:** WALGA delivery high quality projects, programs and services; accountability, strategic focus; best practice board processes; regular governance reviews.



Part Three Model Options:

This section compares the current model to options considered. Option 5 is the current model – three tiers, State Council (25 members); zones (5 metro, 12 country); policy teams, forums, committees. Metro zones get more council members to ‘even up the numbers.’ Option 1 closely resembles the current model but distils the State Council to a smaller Board making the decisions with State Council becoming a policy development body.

Board membership would comprise:

Options 1 , 2 and 4 all suggest the Board will have 11 members, 8 elected from Policy Council, 3 independent members and President / Chair elected by Board members; 4 metro, 4 country, 3 skills or constituency directors; skills directors would be professionals such as finance professionals – constituency directors are not defined in this paper - however, a “constituency director” is a director designated to the board by a particular constituency (or “sponsor”). These constituency directors are generally appointed to advocate for (stakeholder) – in the corporate world they could even be government representatives; I’ve requested a definition for this paper;

Option 3 defines the Board as having 15 members, 12 being from the zones (6 metro / 6 country); President elected by the Board and two independent, skills or constituency directors. Assuming there’s no arithmetic error here, the President could be either metro or country.

In all cases except the current model, the Board would meet six times per year. For Wagin and the regional community, representation at Board level would be ranked 5, 1, 3, 2, 4. Option 5 is the current model which always has a zone representative in the room; option 1 has an equal chance of a regional representative in the room drawn from something like the current state council; option 3 amalgamates the zones which will effectively delegate representation – this may be effective with common interests but reliant on trust, expertise, dedication to the task, effectiveness of the informing policy teams (etc) – an overlay to this is the government’s allowance or promotion of shared CEO’s and other shared resources which could make local issues less visible; I personally believe Wagin is better placed than others but mindful of experiences such as ineffective VROC’s (where neighbours form economic groups). Option 2 and 4 further dilute the representation of the district at the lower tiers of the model.

To maximise **representation**, option 1 or 5 are preferable. To ensure **responsiveness**, policy council may have to meet more than twice per year. To be **results oriented**, and to hold the Board accountable, Zones would have to meet



more than twice per year and other work would have to be aligned with strategic planning.

Zone meetings:

It is proposed that zones or equivalent meet less frequently:

Option 1: existing zones - 2 times per year – reduced meetings, reduced interactions and review;

Option 2: regional body representing the equivalent of more than one zone – 2 times per year; reduced meetings, reduced interactions and review;

Option 3: 2 times per year; amalgamated zones; reduced meetings, reduced interactions and review;

Option 4: 2 times per year; regional groupings of opportunistic design – confused makeup, ill-defined, could be dominated by resourced entities; reduced meetings, reduced interactions and review;

Option 5: current model – more meetings, more interactions and review – could be more effective if attending members were aligned and strategic – such as VROC's aligned with regional plan and governance objectives.

Other than the current model, all propose meeting twice a year. This *could* work if all local governments were strategic, resourced, organised and purposeful so the two meetings were highly effective. It would require other forums to be effective at communicating actions and issues in the interim. It would also require effective communication up and down the WALGA hierarchy outside the Board meeting schedule – how would issues be addressed if the zone (or equivalent) met twice a year and the Board six times per year? It may be better to have a zone meet at least three times per year in between Board meetings.

All options other than the current model reduce representation and reduced review.

Other features of the model options:

All options other than 1 feature policy teams, forums or committees. This is a required part of development and review and can be formulated in any model at any level.

Options and Current Model

Five options, including the Current Model, with details of each of their key governance bodies

Option 1 – Two tier model, existing Zones	Option 2 – Board, Regional Bodies	Option 3 – Board, Amalgamated Zones	Option 4 – Member elected Board, Regional Groups	Option 5 – Current Model
 Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents	 Board (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents	 Board (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents	 Board (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents	 State Council (25 members) 24 State Councillors 1 President
 Policy Council (25 members) 24 members plus President	 Regional Bodies (4 metro, 4 country)	 Zones (6 metro, 6 country)	 Policy Teams / Forums / Committees	 Zones (5 metro, 12 country)
 Zones (5 metro, 12 country)	 Policy Teams / Forums / Committees	 Policy Teams / Forums / Committees	 Regional Groups	 Policy Teams / Forums / Committees

CONSULTATION/COMMUNICATION

Full Council; WALGA Governance; CEO's of other Western Australian member councils.

STATUTORY/LEGAL IMPLICATIONS

There are no direct legislative implications at this time. However, WALGA has privileges in regard to purchasing within the Local Government Act 1995; and, further, has a relationship to Local Government Insurance Services (LGIS) which is a mutual scheme of which the Shire of Wagin is a member. The interplay between local government legislation; commercial law; insurance law; and the possible re-structure of WALGA, could mean a change in legislative position for WALGA and therefore the Shire of Wagin. This creates uncertainty.

POLICY IMPLICATIONS

There is no directly relevant policy.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this item. However, the Shire of Wagin has a share the trust that owns the WALGA building and subscribes to WALGA services (direct costs of \$19,572 in 2021/22 with indirect costs though zones or other mechanisms plus staff time). This implies there could be a financial impact, whether positive or negative, that has not been considered in development of the various model options.

STRATEGIC IMPLICATIONS

WALGA is the pre-eminent advocate for the local government sector. The structure of WALGA has major ramifications for sector governance 'down the line' and may impact advocacy, resourcing and industry success. Accordingly, major change by WALGA is a strategic decision with implications for the Shire of Wagin.



Council's membership and participation in WALGA is important to the community and could therefore impact across all Key Result Areas.

VOTING REQUIREMENTS

Simple majority.

Best Practice Governance Review

Consultation Paper – Model Options

Contents

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4	Alignment to Principles	14
5	Consultation Process and Next Steps	20



Best Practice Governance Review

1. Introduction

Introduction

Background

The Western Australian Local Government Association (WALGA) developed its Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA's governance and engagement models are contemporary, agile, and maximise engagement with members.

Other drivers for the review included: misalignment between key governance documents; constitution amendments for State Councillors' Candidature for State and Federal elections; and legislative reforms for the *Local Government Act 1995*, and for the *Industrial Relations Act 1979*.

In March 2022, State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review.

The BPGR Steering Committee had five meetings between 5 May 2022 and 10 August 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change. Key outputs from the BPGR Steering Committee meetings included:

- Agreement on five comparator organisations – Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and the Pharmacy Guild (PG).
- Review of governance models of Local Government Associations in other Australian States and Territories, and New Zealand.
- Drafting of governance principles that will underpin future governance models.
- Finalisation of governance principles and principle components across the domains of: **Representative, Responsive and Results Oriented**.

These activities are outlined in more detail in the Background Paper.

This document

This document outlines:

Principles: The governance model principles and principle components across the domains of: Representative, Responsive and Results Oriented. The principles were endorsed at the WALGA AGM on 3 October 2022.

Governance model options: Presents four potential governance model options and the structure and roles associated with each option. The four options are:

- **Option 1:** Two tier model, existing zones
- **Option 2:** Board, regional bodies
- **Option 3:** Board, amalgamated zones
- **Option 4:** Member elected board, regional groups
- **Option 5:** Current model

Alignment to principles: Each of these options are then assessed as to whether they align with the principles and their components. The assessment considers the option and whether it meets, partially meets or does not meet the principle component. Alongside this assessment are some discussion points. An example of this relates to diversity.

Diversity is a component of the governance model being representative. Diversity here may include consideration of whether the governance model comprises an appropriate diversity of skills and experience. It also provides opportunity to consider whether the governance model provides opportunity for members of diverse backgrounds e.g. people of Aboriginal and Torres Strait Islander descent, people with Culturally and Linguistically Diverse backgrounds.

Within all the model options, direct relationship with WALGA and regional / subregional collaboration would continue to be encouraged.

Best Practice Governance Review

2. Governance Principles

Governance Principles

The following Governance Principles were endorsed by members at the 2022 AGM

Representative

Responsive

Results Oriented

Principle	Principle component	Component description	Governance implications
WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies.	Composition	The composition of WALGA's governance model represents Local Government members from metropolitan and country councils.	The governing body will maintain equal country and metropolitan local government representation.
	Size	An appropriate number of members/representatives oversees WALGA's governance.	Potential reduction in the size of the overarching governing body.
	Diversity	WALGA's governance reflects the diversity and experience of its Local Government members.	Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience.
	Election Process	Considers the processes by which WALGA's governance positions are elected and appointed.	Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body.
WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders.	Timely Decision Making	WALGA's governance supports timely decision making.	WALGA's governance model facilitates responsive decision making.
	Engaged Decision Making	WALGA's Local Government members are engaged in decision making processes.	WALGA's governance model facilitates clear and accessible processes for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure.
	Agility	Considers the flexibility of WALGA's governance to adapt to changing circumstances.	WALGA's governance model is agile and future proofed for external changes.
WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services.	Focus	Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance.	Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues.
	Value Added Decision Making	Facilitates opportunities for value to be added to decision making.	Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions.
	Continuous Improvement	Considers regular review processes for components of the governance model, their purpose and achieved outcomes.	WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members.

Best Practice Governance Review

3. Options and Current Model

Options and Current Model

Five options, including the Current Model, with details of each of their key governance bodies

Option 1 – Two tier model, existing Zones	Option 2 – Board, Regional Bodies	Option 3 – Board, Amalgamated Zones	Option 4 – Member elected Board, Regional Groups	Option 5 – Current Model
 <p>Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents</p>	 <p>Board (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents</p>	 <p>Board (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents</p>	 <p>Board (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents</p>	 <p>State Council (25 members) 24 State Councillors 1 President</p>
 <p>Policy Council (25 members) 24 members plus President</p>	 <p>Regional Bodies (4 metro, 4 country)</p>	 <p>Zones (6 metro, 6 country)</p>	 <p>Policy Teams / Forums / Committees</p>	 <p>Zones (5 metro, 12 country)</p>
 <p>Zones (5 metro, 12 country)</p>	 <p>Policy Teams / Forums / Committees</p>	 <p>Policy Teams / Forums / Committees</p>	 <p>Regional Groups</p>	 <p>Policy Teams / Forums / Committees</p>



Option 1 – Two Tier Model, Existing Zones

A description of the governance body structure and role for Option 1

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected from and by the Policy Council (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year. Responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Policy Council	24 members plus President. Members elected by and from the Zones (12 from 5 Metro Zones, 12 from 12 Country Zones).	Meet at least 2 times per year to contribute to policy positions and advocacy for input into Board, and to liaise with Zones on policy and advocacy. The Policy Council can form Policy Teams, Policy Forums and Committees, which would have responsibility for specific functions, such as policy development.
 Zones	5 Metro, 12 Country.	Meet at least 2 times per year to raise policy issues, elect representatives to the Policy Council, and undertake regional advocacy and projects as directed by the Zone.

Option 2 – Board, Regional Bodies

A description of the governance body structure and role for Option 2

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected from and by the Regional Bodies (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year responsible for governance of WALGA including strategy, financial oversight, policy development, advocacy priorities, employment of CEO, etc.
 Regional Bodies	Metro: North, South, East and Central. Country: Mining & Pastoral, Agricultural, Peel/South West/Great Southern, Regional Capitals. <i>Note: Local Governments can nominate their preferred regional body, with membership of the regional bodies to be determined by the board.</i>	Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members (1 from each of the Metro Regional Bodies and 1 from each of the Country Regional Bodies).
 Policy Teams / Forums / Committees	Membership drawn from the Board and Regional Bodies with some independent members.	Responsible for specific functions – such as policy development – as determined by the Board.

Option 3 – Board, Amalgamated Zones

A description of the governance body structure and role for Option 3

Governance Body	Structure	Role
 <p>Board</p>	<p>15 members: 12 elected from the Zones (6 from Metro/Peel, 6 from Country). President to be elected by the Board. The Board will appoint up to 2 independent, skills or constituency directors.</p>	<p>Meet 6 times per year. Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.</p>
 <p>Zones</p>	<p>Metro/Peel:</p> <ul style="list-style-type: none"> • Central Metropolitan • East Metropolitan • North Metropolitan • South Metropolitan • South East Metropolitan • Peel <p>Country*:</p> <ul style="list-style-type: none"> • Wheatbelt South • Wheatbelt North • Mid West / Murchison / Gascoyne • Pilbara / Kimberley • South West / Great Southern • Goldfields / Esperance <p><i>*indicative, re-drawing required</i></p>	<p>Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members.</p>
 <p>Policy Teams / Forums / Committees</p>	<p>Membership drawn from Board with some independent members.</p>	<p>Responsible for specific functions – such as policy development – as determined by the Board.</p>

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Option 4 – Member Elected Board, Regional Groups

A description of the governance body structure and role for Option 4

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected via direct election, with each member Local Government to vote (4 elected by and from Metropolitan Local Governments, 4 elected by and from Country Local Governments). President elected by the Board from among the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year and responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Policy Teams / Forums / Committees	Membership drawn from Board with some independent members.	Meet at least 2 times per year. Responsible for specific functions – such as contributing to policy development – as determined by the Board.
 Regional Groups	Determined by members to suit needs. E.g. Regional Capitals, GAPP, VROCs, CEO Group, existing Zones.	Feed into policy development processes and undertake advocacy and projects as determined by the groups.

Option 5 – Current Model

A description of the governance body structure and roles for the Current Model

Governance Body	Structure	Role
 State Council	24 members plus the President. Members elected by and from the Zones (12 from 5 Metropolitan Zones, 12 from 12 Country Zones).	Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy, employment of CEO, etc.
 Zones	5 Metro, 12 Country.	Consider the State Council Agenda, elect State Councillors, and undertake regional advocacy / projects as directed by the Zone.
 Policy Teams / Forums / Committees	Membership drawn from State Council with some independent members.	Responsible for specific functions – such as contributing to policy development, financial oversight etc. – as determined by State Council.



Best Practice Governance Review

4. Alignment to Principles

Option 1 – Two Tier Model, Existing Zones

Option 1 and its alignment to the principles

Option 1 – Two tier model, existing Zones

	Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents
	Policy Council (25 members) 24 members plus President
	Zones (5 metro, 12 country)

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Meets	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership
	Size	Meets	<ul style="list-style-type: none"> Board is smaller
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
Responsive	Election Process	Meets	<ul style="list-style-type: none"> Board to be elected from Policy Council
	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are not dependent on other governing body meetings
	Agility	Partial	<ul style="list-style-type: none"> Board is future-proofed from external changes Zone structures still underpin Council
	Focus	Partial	<ul style="list-style-type: none"> Prioritisation and focus may be a challenge
Results Oriented	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> Board would be responsible for ongoing reviews of governance body roles in consultation with members

Option 2 – Board, Regional Bodies

Option 2 and its alignment to the principles

Option 2 – Board, Regional Bodies



Board
(11 members)
8 elected from
Regional Bodies, incl.
Board elected
President
Up to 3 independents



**Regional
Bodies**
(4 metro,
4 country)



**Policy Teams
/ Forums /
Committees**

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Meets	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership How to establish regional body membership is a consideration
	Size	Partial	<ul style="list-style-type: none"> Board is smaller Number of regional bodies is a consideration
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
	Election Process	Meets	<ul style="list-style-type: none"> Board election from regional bodies
Responsive	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are not dependent on regional body meetings
	Agility	Meets	<ul style="list-style-type: none"> Board and regional bodies are future proofed from external changes
	Focus	Partial	<ul style="list-style-type: none"> There may be challenges defining accountabilities and responsibilities of regional bodies
Results Oriented	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> Board will be responsible for ongoing reviews of governing body roles in consultation with members

Option 3 – Board, Amalgamated Zones

Option 3 and its alignment to the principles

Option 3 – Board, Amalgamated Zones



Board
(15 members)
12 elected from Zones, incl. Board elected President
Up to 2 independents



Zones
(6 metro, 6 country)



Policy Teams / Forums / Committees

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Partial	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership There may be composition challenges for amalgamated zones
	Size	Partial	<ul style="list-style-type: none"> Board is smaller Amalgamation of zones to 12 in total
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
	Election Process	Meets	<ul style="list-style-type: none"> Board election from zones
Responsive	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are aligned to zone meetings
	Agility	Meets	<ul style="list-style-type: none"> Board is future proofed from external changes
	Focus	Partial	<ul style="list-style-type: none"> Prioritisation and focus may be a challenge
Results Oriented	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> The Board would be responsible for ongoing reviews of governance body roles in consultation with members

Option 4 – Member Elected Board, Regional Groups

Option 4 and its alignment to the principles

**Option 4 –
Member elected Board,
Regional Groups**



**Board
(11 members)**
8 elected via direct election, incl. Board elected President
Up to 3 independents



**Policy Teams
/ Forums /
Committees**



**Regional
Groups**

Principle & component		Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Partial	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership Membership of regional groups dynamic and ad hoc
	Size	Partial	<ul style="list-style-type: none"> Board is smaller
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
	Election Process	Meets	<ul style="list-style-type: none"> Board election from a general meeting
Responsive	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are not dependent on policy teams / regional group meetings
	Agility	Meets	<ul style="list-style-type: none"> Board is future-proofed from external changes
	Focus	Partial	<ul style="list-style-type: none"> Policy teams / Regional Group meetings to influence priorities
Results Oriented	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> Board would be responsible for ongoing reviews of governing body roles in consultation with members

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Option 5 – Current Model

Current model and its alignment to the principles

Option 5 – Current Model



State Council
(25 members)
24 State Councillors
1 President



Zones
(5 metro,
12 country)



Policy Teams
/ Forums /
Committees

Principle & component		Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Meets	<ul style="list-style-type: none"> State Council has equal metropolitan and country membership
	Size	Partial	<ul style="list-style-type: none"> State Council will retain 25 members
	Diversity	Partial	<ul style="list-style-type: none"> No control of diversity of State Council
	Election Process	Meets	<ul style="list-style-type: none"> State Council election from zones
Responsive	Timely Decision Making	Partial	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> State Council meetings are aligned to zone meetings
	Agility	Partial	<ul style="list-style-type: none"> State Council is not future proofed from external changes
	Focus	Partial	<ul style="list-style-type: none"> Prioritisation and focus may remain a challenge
Results Oriented	Value Added Decision Making	Partial	<ul style="list-style-type: none"> Best practice board approaches will not be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> State Council would continue to be responsible for ongoing reviews of governance body roles in consultation with members

Best Practice Governance Review

5. Consultation Process and Next Steps

WALGA Best Practice Governance Review

Consultation Process and Next Steps

Consultation Process

Council Position

Member Local Governments are asked to consider this paper and the governance model options put forward and provide a Council endorsed position to WALGA.

It is suggested that Councils endorse a preferred model (which could be the Current Model) and provide a ranking in terms of an order of preference.

Submissions to WALGA are sought by **23 December 2022**.

Supplementary Market Research

An independent market research company has been engaged to ascertain insights from Elected Members and Chief Executive Officers about WALGA's governance model. Qualitative interviews and a quantitative survey will be undertaken to supplement Council positions.

Workshops and Forums

Requests for presentations on the work undertaken by the Steering Committee and the model options, as well as facilitation of workshops and discussions will be accommodated where practicable.

Next Steps

Timetable

- Consultation and engagement with Members on this paper and governance model options will be undertaken from October 2022 until 23 December 2022.
- The Steering Committee will consider the outcomes of the consultation process during January 2023.
- A Final Report with a recommended direction will be the subject of a State Council Agenda item for the March 2023 State Council meeting.





Thank you



11.1.7 ACCEPTANCE OF ANNUAL REPORT FOR 2021/22 AND SETTING OF THE DATE FOR ANNUAL GENERAL MEETING OF ELECTORS

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Not applicable
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	11 November 2021
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CM.RE.2
ATTACHMENTS:	1. Shire of Wagin Annual Report for 2021/22 (under separate cover)

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. **Accept the Annual Report for the financial year ended 30 June 2021 as attached to this item;**
2. **Endorse 6.30pm Tuesday 7 February as the meeting time for the annual general meeting of electors.**

Carried 0/0

BRIEF SUMMARY

This report presents the Shire of Wagin 2021/22 Annual Report for Council's acceptance in accordance with s. 5.54 (1) of the Local Government Act 1995 ('the Act').

In compliance with section 5.27 (1) and (2) of the Act, which requires a general meeting of the electors of the district to be held within 56 days of acceptance of the annual report, Council is asked to endorse a recommended date for this meeting.

BACKGROUND/COMMENT

The Shire of Wagin prepares an Annual Report each year to meet obligations under Part 5 of the Local Government Act 1995. Section 5.53 (1) requires the local government to prepare an annual report. Section 5.53 (2) details the components of the report, as follows (*a description will follow where required*):



-
- (a) a report from the President;
 - (b) a report from the CEO;
 - (c and d have been deleted);
 - (e) an overview of the plan for the future, including initiatives proposed to commence or continue (*this is a reference to the Strategic Community Plan – see: <https://www.wagin.wa.gov.au/documents/strategic-documents> Strategic Community Plan 2020 – 2030*);
 - (f) the financial report for the year; and,
 - (g) such information as may be prescribed in relation to employees; and,
 - (h) the auditor’s report prepared under 7.9 (1) or 7.12AD(1) for the financial year; and,
 - (ha) a matter on which a report must be made under s.29 (2) of the Disability Services Act 1993 (*this is a reference to the Disability Access and Inclusion Plan 2020 – 2024 – see <https://www.wagin.wa.gov.au/documents/strategic-documents>*); and
 - (hb) details of entries made under 5.121 during the financial year in the register of complaints.
 - (i) other information as may be prescribed.

This report is to be presented to electors of the district ‘once every financial year’ (section 5.27 (1) of the Act). This is to occur within 56 days of acceptance (s. 5.27 (2) refers) and the recommended date meets that obligation.

CONSULTATION/COMMUNICATION

Chief Executive Officer; administration staff; Directors of AMD Chartered Accountants; the Office of the Auditor-General.

STATUTORY/LEGAL IMPLICATIONS

Section 5.54 (1) requires the annual report for a financial year to be accepted by absolute majority by 31 December after that financial year. This annual report is for the financial year ended 30 June 2022 and acceptance by Council at this meeting will be compliant with the relevant section.

POLICY IMPLICATIONS

Many policies have relevance to the preparation of the reports which comprise the annual report or inform its content: key examples being A.18 Asset Management and all F. (Financial) policies including those that address risk management.



FINANCIAL IMPLICATIONS

There is no identified financial implication to this item.

STRATEGIC IMPLICATIONS

All Key Result Areas of the Strategic Community Plan are relevant.

VOTING REQUIREMENTS

Absolute majority.



11.2 ACTING DEPUTY CHIEF EXECUTIVE OFFICER

11.2.1 ACTING DEPUTY CHIEF EXECUTIVE OFFICERS REPORT – DECEMBER 2022

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Acting Deputy Chief Executive Officer
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	9 December 2022
PREVIOUS REPORT(S):	15 November 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council receive the Deputy Chief Executive Officer's report as presented.

Carried 0/0

BRIEF SUMMARY

The following report details activities within the DCEO portfolio.,

BACKGROUND/COMMENT

Acting Deputy CEO (A. DCEO)

Firebreak inspections and follow ups with residents have resulted in ten (10) fines being issued for properties within the townsite. Many issues were resolved on receipt of the first warning letter. Staff have arranged for the remaining blocks to be cleared with accounts issued to the property owners.

The shire is pleased to announce the new town Bush fire brigade fire truck has arrived after delays due to COVID and supply issues. The truck is now a shire asset and has already attended a few fires.

The fire season has begun with a small amount of on farm fires and two rubbish truck fires, all have been quickly and expertly dealt with by district volunteers.

Key Meetings in November:



- Local Emergency Management Committee forum in Narrogin; this included a presentation from NBN co. advising the process in place in response to emergency situations. NBN Co. closely monitor emergency channels and the Bureau of Meteorology to ensure pre-emptive plans should any NBN infrastructure be at risk, including a supply of equipment is available for emergent use which can be transported and activated quickly.
- Homecare meeting to discuss options to assist the Homecare Gardener with backup assistance.
- Audit exit Meeting

A junior officer is working in the administration office and is proving to be very quick and capable.

CORPORATE SERVICES

The purpose of corporate service officers is to deliver administration services to the community through local government activities.

- Manager of Finance: major activities have related to annual reporting and audit.
- Homecare: inductions; updating of administration tools: policy, procedures, reporting.
- Community Development Officer: venue management, community events, funding.
- Building Officer: Provision of information consisting of Planning, building and health activities.
- Customer Service and Records: The shire continues to receive significant and positive feedback from travellers about the facilities and services that the town and Shire have to offer: Caravan Park, Wetlands Park, Ninja Park and the tourist information available are all mentioned by visitors to the shire administration.

Building Officer

One new building permit query which is still being reviewed awaiting a permit to be issued.

A BA7 - Notice of Completion - has been received for:

- New dwelling – 94 Johnston Street
- VFRS Tunic Room – 7 Traverse Street

There have been four new development enquiries for advice - none have yet proceeded to a development application. Two previous development queries have had further consultation with the clients but have not yet progressed to a development application.

Consultation with the Narrogin EHO regarding health and wellbeing concerns at one property has resulted in a Health Notice requiring action.



Community Development Officer

The shire's social media presence has been quieter this month with only six posts being made. Community development officers have identified a section within the community which may require some additional information tools to assist understanding. Officers have made social media posts on the theme 'What doesn't go in, the yellow bin', identifying various items which are not appropriate for the recycling. These posts have also been included on the town square electronic sign.

Social Media – November/December	Date	Post reach
Two dogs found in Williams	4 December	956
Carols by Candlelight	27 November	736
Street Carnival	23 November	734
What doesn't go in the yellow bin	1 December	459
Council Meeting Dates – 2023	23 November	252
Xmas COVID safe reminder	30 November	185

The (new) community development officer has submitted a number of applications for external funding as well as finalising past grants; these include:

- Department of Water – funding was approved to install access points to emergency water within the local government:
 - a fast fill pump at the weir opposite the depot to allow access to emergency water quickly
 - a 25kl tank at the airfield providing emergency water to both fire services and water bombers
 - a trailer with tank (25kl approximately) for transport to fire sites as and when needed.
- Queens Jubilee – funding to plant trees in recognition of the Queens Jubilee celebrations, provided by Department of Industry, Science, Energy and Resources:
 - Planting of 10 purple flowering crepe myrtles trees in Chellew Park
 - Extension of the footpaths to seating (to be installed)
 - Shelter over one of the seats (to be installed)
- Waste Sorted – funding for community worm farms – was unsuccessful
- Historical Village Shed – funded through Local Roads and Community Infrastructure Program (LRCIP); the build is complete with power connected; all funding is expended with minors fit out works to be advised;
- Thank a Volunteer funding of \$2,000 is approved with delivery scheduled for 15 February 2023.
- Australia Day funding of \$30,000 through National Australia Day Council has been approved



- Previously successful at \$20,000, the shire raised the stakes this year, adding value with a cultural walk through the wetlands park to be created.
- Heritage Grant Application – recent submission to enable a review of the Heritage inventory, last completed in 1997.

Swimming Pool: no report available at time of publication.

Library: no report available at time of publication.

Homecare

The purpose of Homecare is to maximise independence, wellbeing and community connections so aged persons can remain living independently in the community.

Report for November 2022:

- 94 unique clients received four or more services in October; Domestic Assistance (38.5%); Gardening (40.5%); and Transport (7.7%) are the services in greatest demand.

Service	Number of Clients
Domestic Assistance	60
Gardening	57
Transport	30
Social Support Group	29
Social Support	23
Nursing	17
Shopping	8
Meal Preparation	3
Meals on Wheels	3
Personal Care	1

(Some clients utilise more than one service)

- There were 594 service deliveries in November; Domestic Assistance (33.94%), Social Support (7.33%) and Transport (7.33%) are the services in greatest demand



(Some deliveries involve more than one service)

Service	Number of Services
Domestic Assistance	175
Social Support	81
Transport	81
Gardening	76
Social Support - Group	67
Nursing	47
Meals on Wheels	26
Shopping	23
Personal Care	12
Meal Preparation	6

CONSULTATION/COMMUNICATION

Acting Chief Executive Officer and staff of the Shire of Wagin.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 and relevant regulations.

POLICY IMPLICATIONS

No direct policy implications.

FINANCIAL IMPLICATIONS

There are no direct financial implication to this report.

STRATEGIC IMPLICATIONS

Reference to and implementation of the Shire of Wagin Strategic Community Plan; Shire of Wagin Corporate Business Plan; Shire of Wagin Disability Access and Inclusion Plan.

VOTING REQUIREMENTS

Simple majority



11.3 MANAGER OF WORKS

11.3.1 WORKS AND SERVICES REPORT – DECEMBER 2022

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	7 December 2022
PREVIOUS REPORT(S):	10 November 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	1. Plant report 2. Status Report

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

1. That Council receive the Manager of Works Officers Report as presented.

Carried 0/0

BRIEF SUMMARY

Nil

BACKGROUND/COMMENT

CONSTRUCTION CREW:

- Stabilise and seal the western end of the Cemetery driveway
- Reseal various town streets
- Stabilise and seal bitumen shoulders on Beaufort Road
- Replace old kerbing on Trench and Ware Streets

UPCOMING WORKS:

- Gravel sheet North/South runway at Airfield ready for sealing
- Stabilise and seal bitumen shoulders on Bullock Hills Road
- Replace old kerbing on Tarbert and Ventnor Streets

ROAD MAINTENANCE:

The Road Maintenance Crew have attended public requests, general road maintenance issues including blow-outs and fallen trees as they arise. Maintenance regrading of school bus routes.



TOWN MAINTENANCE:

The Town Crew have been undertaking community request works, removing fallen trees, cleaning out drains, patching potholes, cleaning footpaths as required and other general works. Commenced slashing on various vacant blocks.

PLANT / MACHINERY:

General servicing of small plant will be carried out by Shire staff, and large plant item servicing and mechanical repairs to be carried out by Marleys Diesel & Ag as required.

FOR COUNCILLOR'S INFORMATION

Date	Meter Reading (m3)	Pumping Rate (L/S)	Pressure Main Gauge (KPA)	Water Level (M)
Nalder Street Bore				
08-Dec-22	2922	3.5	-	13.75
Victor Street Bore				
08-Dec-22	4272	2.5	500.00	16.70
Warwick Street Bore				
08-Dec-22	7127	2.5	-	16.70

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



PLANT REPORT				Dec-22		
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMENTS
ISUZU D-MAX WAGON P-01	D GEORGE	29/10/2019	46,470	49,000	W.1	
ISUZU D-MAX WAGON P-02	I MCCABE	1/11/2018	97,891	100,000	W.001	
ISUZU D MAX P-04	A HICKS	17/11/2020	55,468	66,000	W.1008	
TOYOTA KLUGER - P-05	P VAN MARSEVEEN	13/10/2021		15,000	W.1479	
WCM LOADER P-09	REFUSE SITE	30/06/2012		1/03/2023	W.10292	Unservicable
CAT GRADER P-10	J PRAETZ	14/01/2021	2,320	2,500	W.284	
KOMATSU LOADER P-11	G EVANS	21/03/2018	4,845	5,220	W.10707	
KOMATSU GRADER P-12	C WARREN	15/01/2019	4,612	5,081	W.041	
KOMATSU EXCAVATOR P-13	VARIOUS	10/12/2021	180	250		
ISUZU TRUCK P-14	S HISKINS	3/12/2019	81,822	84,000	W.1002	
BOMAG ROLLER P-15	VARIOUS	3/01/2008	10,423	10,650	W.7862	
ISUZU TRUCK P-16	VARIOUS	19/10/2010	110,836	115,562	W.1012	
MAHINDRA P-17	M WUBBELS	21/03/2022	5,061	10,000	W.10955	
KUBOTA MOWER P-18	M TITO	31/10/2019	396	400		
VIBE ROLLER P-19	VARIOUS	3/01/2008	2,059	2,100	W.841	
JOHN DEERE P-20	VARIOUS	9/02/2006	4,278	1/02/2023	W.9618	
ISUZU P-21	C WARREN	17/03/2017	84,664	84,000	W.676	Service Due
JOHN DEERE P-22	S SICELY	10/08/2016	542	600	W.487	
TOYOTA UTE P-24	M TITO	17/11/2020	18,235	26,000	W.1010	
TOYOTA UTE P-25	S SICELY	25/11/2020	21,285	28,000	W.1001	
TRITON UTE P-26	J PRAETZ	14/11/2014	91,854	92,000	W.1022	
MAHINDRA P-38	L STANBRIDGE	21/01/2016	66,611	70,000	W.1044	
BOBCAT P-39	VARIOUS	17/09/2013	3,970	3,900	W.10553	Service Due
ISUZU TRUCK P-40	J CHAMBERLAIN	29/03/2019	100,409	103,000	W.437	
ISUZU TRUCK P-42	VARIOUS	6/02/2014	185,163	193,000	W.1015	
TORO MOWER P-43	M TITO	12/09/2013	1,206	1,282		
CAT BACKHOE P-47	VARIOUS	21/09/2015	6,173	6,630	W.10552	
TENNANT SWEEPER P-48	D HOYSTED	16/10/2015	2,110	2,120	W.10554	
MULTIPAC ROLLER P-49	VARIOUS	9/01/2017	4,598	4,657	W.860	
TOYOTA UTE P-50	T SIMMS	15/12/2017	55,304	60,000	W.924	
FORKLIFT P-51	VARIOUS	30/11/2018	16,472	1/04/2023	W.10729	
KUBOTA RTV P-52	VARIOUS	31/10/2019	601	680		
ROVER MOWER P-53	VARIOUS	5/09/2022	26	100		
TOYOTA UTE P-85	G ARNOLD	29/10/2020	16,231	25,000	W.863	
TOYOTA UTE P-94	D HOYSTED	23/10/2019	53,336	55,000	W.10796	

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
1	1-Dec-21	4698	Local Roads and Community Infrastructure (round 3)	That the following projects be submitted as part of the Shire's LRCIP Phase 3 allocation of \$687,924:	-	-
2			1.4 Promote heritage	Cemetery Improvements – Construct and Seal West Entrance and Gravel Sheet Carpark - \$70,000		Complete
3			2.1 Improve roads	Roadworks – Culverts - \$60,000	Due to commence Feb. 2023	Concrete upgrade to floodways; allocation later increased to \$100,000,
4			2.1 Improve roads	1. Bullock Hills Road – Clear vegetation from the table drain and upslope to accommodate future widening of the bitumen seal from 3.8 metres to 7.0 metres. (Section from Chester Road – 3.8 km east) Estimated Costs \$66,000; 2. Widen seal 1.45 kilometres (SLK 3.52-4.97) Estimated Cost \$107,174	1. Commenced; 2. Commenced	1. Vegetation cleared; budget allocation \$70,000; 2. Budget allocation \$103,174
5			2.1 Improve roads	Reconstruction of intersection of Airfield Road and Vernon Street \$60,000	Will commence April 2023	
6	26-Apr-22	4769	2.1 Improve roads: Toilet block removed, replace with kerbing	Kerbing – Trench Street Ballagin to Ware Street - \$13,000;	Complete	
7			2.1 Improve roads; unused funding allocation \$10,000	Kerbing – Ware Street Wagin from Ventnor Street to Arnott Street (single side) - \$10,000 – previously unallocated phase three funding		

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
8	27-Sep-22	4865	5.3 Sustainable resources: Purchase and sale of Trucks	<p>That action be taken to purchase the following vehicles outright, without trade:</p> <ul style="list-style-type: none"> · Tip Truck (Approx. 13 tonne); <p>And to dispose of the following units once the new units have been delivered:</p> <ul style="list-style-type: none"> · Dual Cab Truck · Tip Truck (Approx. 6 tonne) · 2013 Isuzu Tip Truck (P42) · 2016 Isuzu Tip Truck (P 16) · 2016 Isuzu Dual Cab (P 21) 	Item in this agenda 12.1.5	Budget amendment



11.4 MANAGER OF FINANCE

Nil

11.5 TOWN PLANNER REPORT

Nil

12 ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS

13 URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

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

14.1.1 RECRUITMENT OF CHIEF EXECUTIVE OFFICER – CONTRACT

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	12 December 2022
PREVIOUS REPORT(S):	11 November 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	PE.RE.143
ATTACHMENTS:	1 Draft Contract of Employment Under separate CONFIDENTIAL cover

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. Approves the making of an offer of employment to Mr. Ian J McCabe.
2. Approves the proposed attached contract of employment to be entered into between the Shire of Wagin and Mr Ian J McCabe with a Total Reward Package of \$205,950 for a term of five (5) years, commencing on 3 January 2023.
3. Authorises the President to affix the Shire's Common Seal to the attached contract of employment between the Shire of Wagin and Mr Ian J McCabe.

Carried 0/0



15 CLOSURE