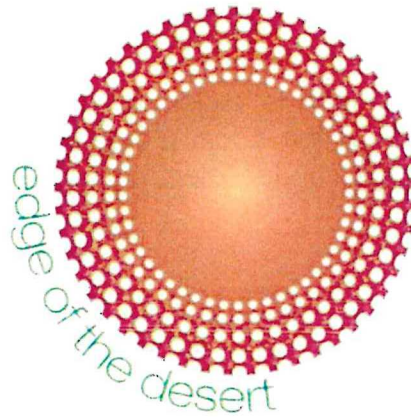


Shire of Wiluna



AGENDA

Ordinary Meeting of Council

Wednesday 26 August 2020

Commencing at 6pm via Zoom

ORDINARY COUNCIL MEETING NOTICE PAPER

Wednesday 26 August 2020 – 6pm

Dear President and Councillors,

An Ordinary Meeting of Council is called for Wednesday 26 August 2020, and pursuant to Regulation 14D of the *Local Government (Administration) Regulations 1996* this meeting is being held under “electronic means” and will be commencing at 6pm.



Eddie Piper
Acting Chief Executive Officer

21 August 2020

PUBLIC QUESTION TIME

A 15-minute public question time is available to allow members of the public the opportunity of submitted questions to Council on matters concerning them. Questions should be submitted in writing prior to the meeting. The questions will be addressed by the President or their nominated person. Where an answer cannot be given at the meeting, a reply will be given in writing subsequent to the meeting.

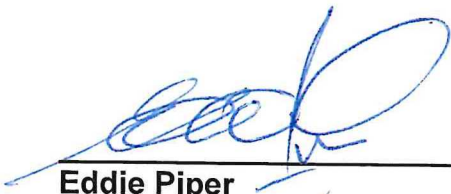
Discussion will not be allowed.



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Wiluna Shire Council for any act, omission, statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Wiluna Shire Council 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, statement, intimation or otherwise occurring during Council/Committee Meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

*In particular but without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence or permit, any statement or limitation of approval made by an Elected Member or by a Staff Member of Wiluna Shire Council during the course of any Meeting is not intended to be and is not to be taken as notice of approval from the Wiluna Shire Council. The Wiluna Shire Council warns that anyone who has an application lodged with the Wiluna Shire Council must obtain and only should rely on **WRITTEN CONFIRMATION** of the outcome of the application including any conditions attaching to the decision made by the Wiluna Shire Council in respect of the application.*



Eddie Piper
Chief Executive Officer

21 August 2020

WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

NOTE: USE ONE FORM PER DECLARATION

I, (1) _____ hereby declare an interest in the following item to be considered by Council at its Meeting to be held on (2) ____/____/____ and regarding

Agenda item (3) _____

The type of interest I wish to declare is (4)

- ☐ Financial pursuant to Sections 5.60A of the Local Government Act 1995
- ☐ Proximity pursuant to Section 5.60B of the Local Government Act 1995
- ☐ Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- ☐ Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulation 2007

The nature of my interest is (5)

The extent of my interest is (6)

I understand that the above information will be recorded in the Minutes of the Meeting and recorded by the Chief Executive Officer in an appropriate Register.

(Signature)

(Date)

RECEIVED BY:

(Chief Executive Officer)

(Date)

- (1) Insert your name
(2) Insert the date of the Council Meeting at which the item is to be considered
(3) Insert the Agenda Item Number and Title
(4) Tick the box(es) to indicate the type of interest (for explanation, see the extracts overleaf from the Act)
(5) Describe the nature of your interest
(6) Describe the extend of your interest (if seeking to participate in the matter under the s.5.68 of the Act)

Financial pursuant to Section 5.60A of the Local Government Act 1995

S5.60A Financial Interest

For the purpose of the Subdivision, a person has a financial interest in a matter if it is reasonable to expect that the matter will if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

[Section 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s.50.]

Proximity pursuant to Section 5.60B of the Local Government Act 1995

S5.60B Proximity Interest

- (1) For the purposes of this Subdivision, a person has a proximity interest in a matter if the matter concerns –
 - a) a proposed change to a planning scheme affecting land that adjoins the person's land;
 - b) a proposed change to zoning or use of land that adjoins that person's land; or
 - c) a proposed development (as defined in section 5.63 (5)) of land that adjoins the person's land.
- (2) In this section, land ("**the proposal land**") adjoins a person's land if –
 - a) the proposed land, not being a thoroughfare, has a common boundary with the person's land;
 - b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
 - c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land.
- (3) In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

[Section 5.60B inserted by No 64 of 1998 s 30.]

Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995

S5.61 Indirect Financial Interest

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulation 2007

reg 11 Disclosure of Interest

- (1) In this regulation –
Interest means an interest that could or could reasonably be perceived to; adversely affect the impartiality of the person having the interest arising from kinship, friendship or membership of an association.
- (2) A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose the nature of the interest –
 - a) in a written notice given to the CEO before the meeting;
 - or
 - b) at the meeting immediately before the matter is discussed.
- (3) Sub-regulation (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Sub-regulation (2) does not apply if –
 - a) A person who is a council member fails to disclose an interest because the person did not know he or she has an interest in the matter; or
 - b) A person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.

- (5) If, under sub-regulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then –
 - a) Before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - b) At the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure related is discussed.
- (6) If –
 - a) Under sub-regulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or
 - b) Under sub-regulation (5) (b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting.

The nature of the interest is to be recorded in the minutes of the meeting.

Describe the extent of your interest (if seeking to participate in the matter under s.5.68 of the Act)

S5.68 Councils and Committees may allow Members disclosing interests to participate etc. in Meetings.

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter
 - a) may allow the disclosing member to be present during any discussion or decision-making procedure relating to the matter; and
 - b) may allow, to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision-making procedure relating to the matter if –
 - i. the disclosing member also discloses the extent of the interest; and
 - ii. those members decide that the interest –
 - I. is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
 - II. is common to a significant number of electors or ratepayers
- (2) A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3) This section does not prevent the disclosing member from discussing, or participating in the decision-making process on, the question on what

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APPENDIX 9.7.1.	Planning Application

AGENDA**1. Declaration of Opening and Announcement of Visitors****2. Public Question Time****a) Responses to Previous Public Questions taken on Notice****b) New Questions****3. Record of Attendance**

Cr Jim Quadrio	President (via Zoom)
Cr Peter Grundy	Deputy President (via Zoom)
Cr Brodie Sawyer	(via Zoom)
Cr Tim Carmody	(via Zoom)
Cr Norma Ward	(via Zoom)
Cr Ane Koroicure	(In person)

In Attendance:

Eddie Piper	Acting Chief Executive Officer (In person)
Laura Dwyer	Administrative Support Officer (In person)
Warren Olsen	Deputy Chief Executive Officer (In person)
Robert Wiles	Manager Works & Technical Services (In person)
Katherine Crawford	Manager Corporate Services (In person)
Linaire Hodge	Manager Cultural & Visitor Services (In person)
Tamihana Cummings	Manager Community & Recreation Services (In person)

Bianca Corciulo	Wirrpanda Foundation (via Zoom)
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a) Apologies and Leave of Absence Previously Approved

Cr Lena Long

b) Applications for Leave of Absence**c) Notations of Interest:**

- i. **Financial Interest Local Government Act Section 5.60A**
- ii. **Proximity Interest Local Government Act Section 5.60B**
- iii. **Interest Affecting Impartiality Shire of Wiluna Code of Conduct**

4. Petitions and Deputations

5. Confirmation of Minutes of Previous Meeting

- 5.1 That the Minutes of the Ordinary Meeting held on 24 June 2020 be accepted as a true record of the meeting.

Council Decision**MOVED CR****SECONDED CR****CARRIED ... /...****6. Status Report**

Nil

7. Announcements by the person presiding without discussion**8. Matters for which meeting may be closed****12.5.1. Write off of Rates Debt – Assessment A2527****9. Reports of Officers and Committees****9.1. Manager Works & Technical Services**

Nil

9.2. Manager Corporate Services**9.2.1. Accounts Paid by Delegated Authority July 2020**

Reporting Officer:	Katherine Crawford – Manager Corporate Services
Date of Report:	18 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the list of accounts paid by delegated authority of the Chief Executive Officer during July 2020.

Background

The list of accounts paid during the period 1 July 2020 to 31 July 2020 is attached to this agenda as Appendix 9.2.1.

Comment

Payments in July were approximately \$941,421.14, a decrease compared to the payments made during June (\$1,889,251.38) due to capital works projects final payments.

Consultation

Nil

Statutory Environment

Sub-regulation 13 (1) of the Local Government (Financial Management) Regulations 1996 requires that 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; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

Sub-regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 provides that such a list 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.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation**

MOVED CR

SECONDED CR

That the list of accounts paid by authority for the period 1 July 2020 to 31 July 2020, totalling \$941,421.14, be received and noted.

CARRIED.../...

9.2.2. Policy 3.5 Amendment – Contract Works – Public Works Overheads & Plant

Reporting Officer:	Katherine Crawford – Manager Corporate Services
Date of Report:	20 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to amend "Policy 3.5 – Contract Works – Public Works Overheads & Plant" recovery percentage.

Background

Policy 3.5 was adopted and implemented April 2020. After review of the overhead percentage that contract works are to incur, it was considered appropriate to propose

to Council to increase the percentage for the Street and Road Construction Projects overheads from 5% to 10%.

Comment

After completion, and review of the Road Construction Program for the 2019-2020 year, it was determined that the Council should charge an overhead rate of at least 10% for each project within the Roads Program due to additional overhead and other internal costs not being accounted for. Some of these costs being plant usage by consultants/engineers and accommodation.

Consultation

Katherine Crawford
Robert Wiles
Eddie Piper

Risk Assessment

Nil

Policy Implications

This report recommends a policy amendment.

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That the amended Policy 3.5 Contract Works - Public Works Overheads and Plant, as attached to this Agenda as Appendix 9.2.2 be adopted.

CARRIED.../...

9.3. Manager Cultural & Visitor Services

Nil

9.4. Manager Community & Recreation Services

Nil

9.5. Deputy Chief Executive Officer

9.5.1. Financial Investments – July 2020

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	13 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present to the Council information regarding the financial investments as at 31 July 2020.

Background

The Shire of Wiluna's policy no. 2.21 - Financial Investment Policy requires that a monthly report is to be presented to the Council "detailing the performance of all investments". Further, it requires that an investment register is to be maintained.

The investments of both reserve account funds and non-reserve municipal funds as at 31 July 2020 are presented as Appendix 9.5.1.

Comment

Reserve Account Funds: There were five term deposits from the Reserve Account investment pool that matured during July, paying interest totalling approximately \$29,781. The interest was distributed among the reserve accounts (except for the Unspent Grants Reserve and the Retentions Reserve) in proportion to their relative contribution to the pool.

During the month we transferred approximately \$104,364 into the plant reserve (and an equal amount into the Reserve call account) representing the ex-tax proceeds of the 3 vehicles sold by tender toward the end of the last financial year.

The Reserve Account term deposits are all for terms of 90 days or more, enabling us to take advantage of higher yields while still ensuring regular investment maturity dates.

During July the Shire's CBA reserve call deposit received interest of approximately \$47. This account receives interest quarterly – the payment received on 1 July is interest for the period 1 April to 30 June 2020.

Non-Reserve Municipal Funds: The funds at the beginning of July were deposited in:

- 8 fixed-term deposits with various maturity dates through to 1 October 2020; and
- 1 "call deposit" account which yields higher interest than normal chequing accounts (but lower interest than fixed-term deposits).

During July our CBA non-reserve call deposit received interest of approximately \$842. This account receives interest quarterly – the interest paid on 1 July is for the period 1 April to 30 June 2020.

During the month, two non-reserve term deposits matured paying interest totalling about \$9,249.

Two new non-reserve term deposits were established during July.

At this stage, I am inclined to be keeping the non-reserve funds invested for shorter terms than I would normally, bearing in mind that:

- We will be having flood damage repairs commencing in the not-too-distant future.
- We will be kicking off various capital projects in September with associated cash outflows ramping up in late September-early October.

Total non-reserve municipal fund investments as at the end of July stood at approximately \$6,693,571 (down from \$7,311,429 at the end of June). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

Investment Register Supplementary Pages

In addition to the investment register summary page, Appendix 9.5.1 includes the following pages:

- The distribution of investments among various deposit-taking institutions (Appendix 9.5.1 – Page 2 of 5). As a risk management strategy, I try to limit the Shire's exposure to any single deposit-taking institution to about \$2M or 20% (whichever is the lesser).
This page also shows that the Investment Risk Profile by S&P Rating is well within the policy parameters.
- The register of "At Call" transactions that tracks the individual transactions in and out of the Shire's two "at-call" accounts (Appendix 9.5.1 – page 3 of 5)
- The Unspent Grants Reserve register page, which shows the composition of that reserve (Appendix 9.5.1 – page 4 of 5).
- The Retention Reserve register page that shows the composition of that reserve and helps in matching our investment terms to our liability dates (Appendix 9.5.1 – page 5 of 5)

Consultation

Nil

Statutory Environment

The power to invest is derived from section 6.14 of the Local Government Act 1995. The funds can only be invested in ways approved for the investment of trust funds under Part III of the Trustees Act 1962.

Regulation 19 of the Local Government (Financial Management) Regulations 1996 requires the establishment of control procedures to enable the identification of –

- the nature and location of all investments; and
- the transactions related to each investment.

Risk Assessment

Our primary tools for managing our investment risks are:

- The Shire's policy on financial investments (Policy no. 2.21), which was reviewed and amended at the Council meeting held on 22 July 2020; and
- Diversification of investments (as shown on page 2 of Appendix 9.5.1).

Councillors will note that there is now a representation of the investment risk profile by S&P Ratings, as required by the reviewed policy.

Councillors will also note that we have managed to establish a term deposit with ANZ Bank, which we have previously been unable to do (the ANZ Bank was refusing our money).

Interest rates in the market have been falling markedly in the last month or two, and it is quite hard to place funds at any price due to an excess of liquidity in the system.

Policy Implications

All investments are made in compliance with Policy No. 2.21 - Financial Investments Policy.

Financial Implications

Interest earned from investments is an income for the Shire.

Interest attributable to reserve account investments is credited to the reserve accounts (except the Unspent Grants reserve account) on a pro-rata basis. Interest on investment of surplus general funds is treated as general revenue.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That the report be received and the information be noted.

CARRIED.../...

9.5.2. Annual Report for 2018-2019

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	13 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the Annual Report for the year ended 30 June 2019 (incorporating the Audited Financial Statements as at 30 June 2019 and the Auditor's Report to Electors) and to set the date for the annual Electors General Meeting (EGM).

Background

We did not receive our audited financial statements for the year ended 30 June 2019 until about 27 July 2020. Staff have compiled the Annual Report for 2018-2019 incorporating those audited financial statements and the Auditor's Report to Electors (which is separately circulated with this agenda).

It is now time for the Council to:

- a) Accept (by Absolute Majority) the Annual Report as required by section 5.54 of the Local Government Act 1995; and
- b) Select a date for the Electors General Meeting as required by section 5.27 of the Local Government Act 1995.

Comment

The Annual Report as presented has been compiled in accordance with the requirements of the Local Government Act 1995, regulation 19B of the Local Government (Administration) Regulations 1996, section 29(2) of the Disability Services Act, and relevant sections of the State Records Act and National Competition Policy.

We are not aware of any errors or omissions, or any other reasons that the report should not now be accepted by the Council.

The Council may select any date for the EGM not less than, say 16 days (to allow the required 14 days' notice to be given) or more than 56 days following acceptance of the Annual Report for the annual Electors General Meeting. For convenience, we suggest that the EGM be held on the next Council meeting day (23 September).

Consultation

Eddie Piper – Acting Chief Executive Officer

Statutory Environment

The most relevant legislation provides as follows:

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) *deleted*]
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and

- (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;and
- (i) such other information as may be prescribed.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

5.27. Electors' general meetings

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

Risk Assessment

There is no risk associated with the recommendations in this report – they deal with matters of compliance. There is only a risk of non-compliance if these requirements are not met.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements: ABSOLUTE MAJORITY**Officer Recommendation****MOVED CR****SECONDED CR****That:**

1. The Annual Report for the year ended 30 June 2019 (as presented) be accepted.
2. The CEO be instructed to give notice of the availability of the Annual Report for the year ended 30 June 2019 and to publish the Annual Report on the Shire of Wiluna's official website.
3. Wednesday 23 September 2020 be selected as the day of the Electors General Meeting.

CARRIED.../...**9.5.3. Proposed New Policy – Financial Hardship Policy**

Reporting Officer: Warren Olsen – Deputy CEO
Date of Report: 20 August 2020
Date of Meeting: 26 August 2020
Disclosure of Interest: Nil

Purpose

The purpose of this report is for the Council to consider and, if thought appropriate, to adopt a new policy relating to financial hardship.

Background

On 8 May 2020, the Minister for Local Government made the Local Government (COVID-19 Response) Order 2020.

That Order provided for (among other things) the adoption by local governments of Financial Hardship policies.

The Order also provided for limits on the interest that may be imposed by local governments that do not adopt Financial Hardship policies.

Comment

Throughout the Australian (and, in fact, the world) economy there are now many people suffering financial hardship as a consequence of the economic effects of the COVID-19 pandemic.

As has been discussed at various budget workshops, we believe that the correct way of dealing with this is by dealing with the circumstances of those ratepayers who are suffering genuine hardship rather than lowering all the rates generally. That latter course of action would impact very negatively upon the Shire's ability to function and would benefit those ratepayers who are not facing any financial hardship as well as those ratepayers who are.

In order to do this, it is now timely (as the Council is about to adopt its 2020-2021 annual budget and strike the rates) for the Council to adopt a policy on Financial Hardship.

Adopting a policy on Financial Hardship will:

- Show empathy for those who are experiencing hard times
- Demonstrate compliance with the Ministerial Order gazetted on 8 May 2020.
- Ensure that applications lodged under the Financial Hardship Policy are dealt with in a consistent and impartial manner.
- Provide clear lines of review and appeal for any applicants who are not satisfied with the decision relating to their financial hardship application.

The recommended policy is attached to this agenda as Appendix 9.5.3A. It is based on a template policy published by WALGA. Alternatively, Moore Stephens published a template policy on Financial Hardship, or we could have based our policy on a template produced by our debt collection agency, AMPAC. But we have chosen to recommend adoption of a policy based on the WALGA model because it took close account of the provisions of the Local Government (COVID-19 Response) Order 2020.

Also attached to the agenda is Appendix 9.5.3B which, for the information of Councillors, is the Financial Hardship Application Form that is proposed to be used in implementation of the proposed policy and the assessment form.

It is proposed that the policy will be administered by AMPAC, because:

- administering it in-house would not be a good use of the Shire's scarce resources
- it will prevent the Shire staff from becoming privy to the personal financial circumstances of Shire ratepayers (which will probably be appreciated by both parties).
- the review process by the CEO will be a review of the AMPAC assessment rather than a review of an internal assessment (which should enhance the perception of impartiality).

It is intended that the policy's existence will be publicised in the flyer that is sent out with the rate notices, and that free financial counselling will be made available to any ratepayers or residents who wish to take advantage of the service.

Consultation

James McGovern – Manager Governance, WALGA

Damian Barr – Director, Local Government Services, AMPAC

Katherine Crawford – Manager Corporate Services

Statutory Environment

The Local Government (COVID-19 Response) Order 2020 modifies the operation of certain sections of the Local Government Act 1995 and (where applicable) the corresponding regulations.

Most relevantly to this report, it changes the interest rates that may be applied under the Act and the Local Government (Financial Management) Regulations 1996 so that the maximum interest rates that can be charged are as follows:

	s6.13 Interest on money owing	s6.45 Interest on Instalments	6.51 Interest on overdue rates
"Excluded persons" under hardship policy	0%	0%	0%
Other debtors	8%	3%	8%

The Order also provides that the instalment administration charge cannot be imposed on "excluded persons".

Excluded person means a person who –

- (a) as a residential ratepayer or small-business ratepayer of a local government; and
- (b) is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic.

Risk Assessment

The risks associated with adopting the recommended policy are considered very low, as the policy is based on a template that has been checked against the legislation by WALGA.

Policy Implications

This report recommends the adoption of a new policy.

Financial Implications

It is difficult to assess the financial implications in advance of seeing how many Financial Hardship Applications are received and how many are assessed as complying with the policy.

In any case, it is not our intention to make a lot of money out of instalment administration fees or interest on debts, so the impact should not be too significant. In fact, to the extent that debtors may be assisted through the current circumstances by financial counselling so that the debts get paid without recourse to legal action, any loss of revenue through interest and administration charges may be offset by a saving in legal costs associated with debt recovery.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That the Financial Hardship Policy as presented in Appendix 9.5.3A of the agenda be adopted.

CARRIED.../...

9.6. Acting Chief Executive Officer**9.6.1. Appointment of Acting Chief Executive Officer**

Reporting Officer:	Eddie Piper - Acting CEO
Date of Report:	31 July 2020
Date of Meeting	26 August 2020
Disclosure of Interest:	Financial Interest Eddie PIPER ACEO

Purpose

The purpose of this report is to advise Council that the current Acting Chief Executive Officer (ACEO) will finish and a new appointment is recommended.

Background

Mr Eddie Piper was appointed to act as CEO at council's meeting held on 24th June 2020 for a period of four (4) weeks with a proviso to extend if required.

Comment

Mr Piper commenced the role of ACEO on Monday 29th June 2020 and has extended that appointment. He has advised the Shire President that he will finish on Wednesday 26th August 2020 and remain on the payroll for two (2) days as a contract Administrator to hand-over to the newly appointed CEO, Ms Dwyer, terminating employment on 28th August 2020.

The Shire Council have appointed Ms Laura Dwyer as Chief Executive Officer to commence on 14th September 2020 and the current ACEO Mr Piper recommends she be appointed Acting CEO for the period 27th August 2020 to 13th September 2020 (2 weeks 3 days), however she will commence on 24th August 2020 as an Administrative Support Officer until the 26th August 2020 to save creating / amending her employment contract. Ms Dwyer will be employed in the administrative support position and acting capacity on the same terms and conditions as are included in her Chief Executive Officer employment contract with the commencement date for the purpose of leave accruals being 24th August 2020.

Consultation

Shire President Cr Quadrio

Statutory Environment

Local Government Act 1995

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation****MOVED CR****SECONDED CR**

That Council accept the termination of Mr. Eddie Piper from the position of Acting CEO effective date being 26th August 2020 and appoint Ms. Laura DWYER to act as CEO (ACEO) from 27th August 2020 until 13th September 2020 when she will take up her appointed role of Chief Executive Officer of the Shire of Wiluna. Ms. Dwyer's appointment as ACEO will carry the same terms and conditions as are included in her Employment Contract with an effective commencement date of 24th August 2020 as she will commence on that date as an Administrative Support Officer for the purpose of leave accruals and entitlements.

CARRIED.../...

9.6.2. MOU - Town Oval Pavilion and Changerooms and Flood Lighting

Reporting Officer:	Eddie Piper – Acting CEO
Date of Report:	3 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to seek council approval to enter into a Memorandum of Understanding (MOU) with the Wirrpanda Foundation for exclusive use of the Town Oval Pavilion and Changerooms and flood lights for a trial period of six (6) months.

Background

The Acting CEO (ACEO) met with a group of elders of the Wiluna community several weeks ago and reported verbally to council on the outcomes of that meeting. Essentially they were seeking more access for the local children to football and cricket. To facilitate this the Wirrpanda Foundation have become involved and offered their assistance where possible.

The ACEO spoke with several employees of the Foundation about the possibility of entering into an MOU regarding them take responsibility for the operation of the Pavilion and Changerooms and flood lights at the Town Oval on a six (6) month trial period.

Comment

An MOU has been produced by the Wirrpanda Foundation which encompasses a great deal more than the mere operation of the pavilion and changerrooms. The ACEO has read the documentation and can see no hidden agenda within the document. It is comprehensive, however omits 2 items, they being reference to the

control of the lights and a no alcohol policy. The area is a dry area and that fact needs to be emphasised in the document.

Consultation

Various Elected Members

Statutory Environment

Nil as it is only a trial period

Risk Assessment

The building and lights are insured. Any trouble the Shire can take back the building and lights.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Will give a sense of "ownership" to the community

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

For Council to authorise the Chief Executive Officer to enter into an MOU (copy attached) for the exclusive use of the pavilion and changerooms and the town oval flood lighting for a six (6) month trial period provided a further clause is included regarding the dry area and a no alcohol policy is observed and the flood lighting is included.

CARRIED.../...

9.6.3. 24 Woodley Street Wiluna - Fencing

Reporting Officer: Eddie Piper - Acting CEO
Date of Report: 11 August 2020
Date of Meeting: 26 August 2020
Disclosure of Interest: Nil

Purpose

The purpose of this report is for council to determine the type of fencing to be erected around the boundary of 24 Woodley Street Wiluna

Background

Council lease the property at 24 Woodley Street to Riloch Pty Ltd at a lease charge of \$352 plus GST per month. The leasee has requested the Shire provide proper fencing to the property.

Comment

The Acting CEO and the Manager Works and Technical Services have sought out estimates to erect a colour bond fence and an open mesh fence both with 3 gates and the open mesh fence also having a 3 strand barb wire top.

The estimates are as follows:

1. Colourbond Fence:

180M long 6ft high and 3 x 8ft gates	
Colourbond Material 180m x \$445 per metre	= \$80,100
Take old down and clean site	\$ 5,000
Freight	\$ 5,000
ESTIMATED TOTAL	\$90,100

2. Link Mesh Fence

180m long 6ft high and 3 x 8 ft gates	
Link Mesh Material 180m x \$120 per metre	= \$21,600
Take down old and clean site	\$ 5,000
Freight	\$ 2,500
ESTIMATED TOTAL	\$29,100

From the above it can be seen that the capital cost is cheaper using link mesh fencing, with both having future maintenance / repair costs. The colour bond with graffiti and the link mesh with repairing any attempted break ins by cutting the fence.

Council has included in the draft budget an amount of \$80,000 to undertake the fencing project.

Regardless of which way council chooses to proceed the requirements of the Shire of Wiluna Purchasing Policy will need to be followed.

Consultation

Manager Works & Technical Services - Mr Rob Wiles

Statutory Environment

Shire of Wiluna Purchasing Policy

Risk Assessment

Nil

Policy Implications

Shire of Wiluna Purchasing Policy

Financial Implications

Need to be adopted in the 2020/21 Budget

Strategic Implications**Voting Requirements SIMPLE MAJORITY****Officer Recommendation****MOVED CR****SECONDED CR**

That Council authorise the Chief Executive Officer to arrange for a chain mesh fence to be erected at the property known as 24 Woodley Street Wiluna with Council accepting the cost

CARRIED.../...**9.6.4. Local Government Act Review – Report by Panel**

Reporting Officer:	Eddie Piper - ACEO
Date of Report:	11 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to inform Elected Members of the progress of the Local Government Act 1995 (the Act) review.

Background

There have been numerous amendments to the 1995 Local Government and the State Government is now conducting a review of the Act.

Comment

Attached as Appendix 9.3.5. is the Final report of The Local Government Review Panel wherein details of suggested changes are scheduled for review by the State Government.

Consultation

Nil

Statutory Environment

Nil

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation**

MOVED CR

SECONDED CR

That council receive the information contained in the Final Report of the Local Government Review Panel

CARRIED.../...

9.6.5. GVROC – Memorandum of Understanding

Reporting Officer: Eddie Piper - Acting CEO
Date of Report: 13 August 2020
Date of Meeting: 26 August 2020
Disclosure of Interest: Nil

Purpose

The purpose of this report is to have Council endorse the GVROC Memorandum of Understanding (MOU) 2020 - 2022

Background

At a meeting of GVROC on 24th July 2020 the Executive Officer presented a MOU for councils to consider and if satisfied authorise the Common Seal of the Shire be affixed to the document and returned to his office.

Comment

The GVROC members considered the MOU and approved it for execution by the various Shires.

There are no major considerations in the MOU and the item presented to the GVROC meeting is attached for councils information as Appendix 9.6.6. A copy of the refreshed GVROC Memorandum of Understanding is also attached.

Consultation

Nil

Statutory Environment

Nil

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY***Officer Recommendation*****MOVED CR****SECONDED CR**

That Council endorse the GVROC Memorandum of Understanding and authorise the President to affix the Common Seal of the Shire of Wiluna and the Chief Executive Officer witness the affixing of the Common Seal to the GVROC Memorandum of Understanding.

CARRIED.../...**9.6.6. Community Health Plan**

Reporting Officer:	Eddie Piper – Acting CEO
Date of Report:	19 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to make Council aware of the necessity of each local government to prepare a Community Health Plan for the district.

Background

At a meeting of GVROC on 24th July 2020 the Acting CEO became aware of the necessity to prepare a Community Health Plan (the Plan) for the Shire. Enquires have revealed that no action has been taken to produce such a plan.

Comment

In June 2019 the then CEO sought a quotation from the only practitioner who was preparing Community Health Plans for local governments in the district and in fact the State. This practitioner named Llew Withers formally worked for the State Health department and also the City of Melville. The quoted cost to prepare the Plan is \$10,000. (Appendix 9.6.7.)

The quote was received on 5th July 2019 and detailed the various steps required to prepare a Plan acceptable by the State health Department. It is a very detailed

schedule of occurrences required. The Acting CEO has made contact with Mr Withers and established that he is prepared to hold the quote at \$10,000.

There are no other organisations to seek quotes from and the ACEO has spoken with other shire CEOs in the area and established the quote is more than fair.

Consultation

Various CEOs in the district

Statutory Environment

Required by the State Health Department by virtue of an Act of Parliament

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

The cost is included in the 2020/21 Budget

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That Council authorise the Chief Executive Officer to engage Mr Llew Withers to prepare a Community Health Plan for the Shire of Wiluna.

CARRIED.../...

9.6.7. Local Government Act 1995 Review – WALGA’s Comments

Reporting Officer:	Eddie Piper - Acting CEO
Date of Report:	20 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this for Council to consider the comments by WALGA on the review of the Local Government Act 1995

Background:

The current Local Government Act (the Act) was introduced to local governments in 1995 and since then there have been many amendments to it.

The Government of WA determined that it was time to have a complete review of the Act and to that purpose there was a committee established and various meetings of local governments at which they were invited to express their comments in relation to the current Act.

Comment

WALGA have distributed to all local governments a copy of an agenda item regarding the recommendations from the Local Government review Panel. They have offered conditional support to a number of recommendations and opposed others (see attached).

There are implications to all local governments and a thorough reading of the agenda item needs to be made. The ACEO will recommend to Council that the matter of Council's comments on the WALGA recommendations lay on the table and that the Shire President, Cr Quadrio be authorised to comment on the Shire's behalf at any meeting that considers the review and report back to Council any outcomes.

Consultation

Nil

Statutory Environment

Nil

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation****MOVED CR****SECONDED CR**

1. That Council lay on the table the matter of comments on the Local Government Review Panel Final Report; and
2. Authorise the Shire President, Cr Quadrio, to comment on the Shire's behalf at any meeting at which the matter is discussed and report back to Council with any outcomes.

CARRIED.../...

9.6.8. 2020/21 Annual Budget

Reporting Officer:	Eddie Piper – Acting CEO
Date of Report:	18 August 2020
Date of Meeting:	26 August 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the draft 2020/21 Shire of Wiluna Budget to the elected members of the Shire for their consideration and Council adoption.

Background

It is a requirement of the Local Government Act that the Shire's Annual Budget, be adopted by the 31 August of each year, unless Ministerial approval is obtained for an extension to this date.

In accordance with the requirements of s.6.2 of the Local Government Act, a detailed estimate for the current financial year of the following has been prepared and included as part of the 2020/21 draft Budget documents (attached):

- particulars of the estimated expenditure proposed to be incurred by the Shire.
- the revenue and income, independent of the general rates to be raised by the Shire.

In preparing the annual budget for the 2020/21 financial year, the Shire has considered both the present and future needs of the community. A process of extensive consultation with the elected members of the Shire and the community was undertaken to identify the needs of the community. The attached Annual Budget documents have been prepared taking into account the other forward planning documents of the Shire of Wiluna, strategic objectives of the Shire and decisions made by the Council during the previous twelve months.

To provide equity in the rating of properties across the Shire, a Differential Rating system has been used for the imposition of rates. As required by s.6.36 of the Local Government Act, a notice of the intention to Levy Differential Rates for 2020/21 financial year was advertised on 18 June 2020 in the *West Australian*. A copy of the notice was also placed on the Shire of Wiluna noticeboard and the Shire website, and published in the *Wiluna Wire*.

The proposed rates published were as follows:

<u>Rate Category</u>	
Non-minimum	Rate (c)/\$
GRV Wiluna Townsite	10.2268
GRV Mining	20.2213
UV Rural/Pastoral	13.7841
UV Mining	21.2284
UV Exploration & Prospecting	21.2284
Minimum	Minimum Rates
GRV Wiluna Townsite	490
GRV Mining	370
UV Rural/Pastoral	370
UV Mining	370
UV Exploration & Prospecting	370

In setting the rates, the Council may vary the rates from those published in the differential rates notice after giving consideration to the submissions received, and to any other information.

Submissions received in relation to Differential Rating

No submissions were received.

Comments

Comments in relation to proposed Rates

Extensive modelling has indicated that the levels of service and asset creation/renewal provided for in the 2020/21 Annual Budget can be achieved by adopting the following rates:

Rate Category	
Non-minimum	Rate (c)/\$
GRV Wiluna Townsite	10.227
GRV Mining	20.454
UV Rural/Pastoral	13.784
UV Mining	21.653
UV Exploration & Prospecting	19.700
Minimum	Minimum Rates
	\$
GRV Wiluna Townsite	490
GRV Mining	370
UV Rural/Pastoral	370

UV Mining	370
UV Exploration & Prospecting	370

Council determined to change the advertised rate to the shown adopted rate.

In addition, because the pastoral industry within the Shire of Wiluna is being devastated by one of the most severe droughts ever experienced within the District, it is recommended that a one-off concession of 15% be granted on non-minimum UV Rural/Pastoral rates pursuant to section 6.47 of the Local Government Act 1995. As this concession is proposed to be a one-off "drought concession", it is not expected to have a compounding effect.

Consultation

Deputy Chief Executive Officer – Warren Olsen
Manager Corporate Services – Katherine Crawford
Manager Works and Technical services – Robert Wiles
Manager Cultural & Visitor Services – Linaire Hodge
Manager Community & Recreation Services – Tamihana Cummings

Financial Implications

The presented 2020/21 draft budget is a balanced budget.

- The proposed 2020/21 draft budget includes capital expenditure of \$12,844,488 funded by \$4,405,082 from grants and contributions, \$2,509,977 from reserve funds and the balance of \$5,929,429 from the Shire's own funds.
- For the day to day activities and maintenance work undertaken by the Shire, \$24,369,850 has been allocated to meet the Shire's operating expenses (including flood damage repairs and loan repayments)
- The total budgeted income in this proposed draft budget is \$22,894,037. This includes income expected to be raised from rates of \$5,785,975 and flood damage claims.

The adoption of the 2020/21 Draft Budget will allow the Shire to collect rates and other fees and charges as well as expend funds on approved services and capital projects.

A copy of the 2020/21 draft statutory budget are attached as appendix 9.6.8.

Policy Implications

Nil

Strategic Implications

A number of capital projects have been included in the Shire's Annual Budget to improve the existing infrastructure and create more opportunities for the local community.

Statutory Environment

This Budget document has been prepared in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996, Australian Accounting Standards and Shire of Wiluna's Policies.

Comments in relation to proposed Fees and Charges

The schedule of fees and charges has been reviewed and:

- Statutory Fees and Charges (ie. Fees and charges over which the Council has no discretion as they are determined by legislation) have been updated.
- Shire Fees and Charges (ie. Fees and charges over which the Council has discretion) are mostly proposed to remain the same or to increase only modestly.

Proposed new fees and charges are as follows:

As is usual, new and adjusted fees and charges will be implemented as soon as the budget is adopted.

Matters to be considered when setting fees and charges

Section 6.16 of the Local Government Act 1995 provides that a local government may impose and recover a fee or charge for any goods or service that it provides, including the use of (or allowing admission to) any property or facility wholly or partly owned, controlled, managed or maintained by the local government.

The 2020-2021 Fees and Charges Schedule are attached as Appendix 9.6.9.

Voting Requirements - ABSOLUTE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That, with respect to the Shire of Wiluna 2020/21 Annual Budget, the following recommendations be adopted:

1. That the following Differential General Rate Categories along with the rate in the dollar and minimum amounts as per the below table be imposed by the Shire of Wiluna for the 2020/21 financial year:

Differential General Rate/General Rate Category	Rate in \$ (cents/\$ of valuation)	Minimum Rate (\$)
Gross Rental Value (GRV) Wiluna Townsite	10.227	490
GRV Mining	20.454	370
Unimproved Value (UV) Rural/Pastoral	13.784	370
UV Mining	21.653	370
UV Exploration & Prospecting	19.700	370

2. That, pursuant to section 6.47 of the Local Government Act 1995, a concession of 15% be granted in relation to UV Rural/Pastoral rates in consideration of the extreme drought conditions currently afflicting the pastoral industry within the Shire of Wiluna.

3. That the statement of objectives and reasons for levying differential rates attached within Appendix 9.6.9 – pages 10 and 11 be approved.

4. Rates Paid by Instalments & Overdue Rates

In accordance with the Local Government Act 1995, where ratepayers choose to pay their rates by instalments the Shire is required to adopt a rate of interest to be charged for this option and to determine an administrative charge for this service. Similarly, the Shire is required to adopt the rate of penalty interest to be imposed on outstanding rates.

- a. That an administrative charge of \$12 per instalment notice be imposed if the payment of a rate or service charge is made by instalments;
- b. That an interest rate of 3% per annum be imposed on rates paid by instalments in 2020/21;
- c. That a penalty interest rate of 8% per annum be imposed on rates which remain unpaid after they become due and payable.

5. Interest on money owing to local governments

That, in accordance with section 6.13(1)&(6) of the Local Government Act 1995, an interest rate of 8% per annum be imposed on all debts (other than rates and service charges) that remain outstanding longer than 35 days after the due date.

6. The interest and administration charges in paragraphs 4 and 5 (above) shall not apply to persons assessed as suffering financial hardship due to the COVID-19 pandemic.

7. Rates due dates

- (a) That, in accordance with section 6.50 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, the following dates be set as the dates upon which rates and service charges become due and payable:

Option 1 - Payment in full by a single instalment

Due date: Wednesday, 7 October 2020

Option 2 - Payment in full by four instalments

Due dates: 1st Instalment Wednesday, 7 October 2020
2nd Instalment Monday, 7 December 2020
3rd Instalment Thursday, 4 February 2021
4th Instalment Wednesday, 7 April 2021

- (b) That, in accordance with Regulation 66 of the Local Government (Financial Management) Regulations 1996, if an instalment (other than the first instalment) remains unpaid after the day on which the next instalment becomes due and payable, the ratepayer's right to pay by instalments be revoked.

8. Schedule of Fees and Charges

That the Schedule of Fees and Charges attached as Appendix 9.6.9 be adopted.

9. Monthly Reporting of Variances

In accordance with the regulation 34 of the Local Government (Financial Management) Regulations 1996, each financial year a local government is required to adopt either a percentage or a dollar value, which is to be used in the statements of financial activity as a basis for reporting material variances.

- a. That the rate/amount of 10% or \$10,000 (whichever the highest) be adopted as the material variance level which would require an explanation or a report.

10. Local Government Annual Allowances

The Local Government Act 1995 and Administration Regulations provides for a Local Government Allowance that is payable to the President and Deputy President.

- a. That the President's Local Government allowance - \$20,063 per annum and the Deputy President's Local Government Allowance - \$5,016 per annum be adopted.

11. Annual Allowance – Information Technology and Communications Expenses

- a. That the President's annual information technology and communications allowance - \$2,500 per annum and the annual information technology and communications allowance for all other Councillors - \$2,000 per annum be adopted.

12. Annual Allowance in lieu of meeting attendance fees

- a. That the President's annual allowance in lieu of meeting attendance fees - \$19,534 per annum and for all the other Councillors - \$9,504 per annum be adopted.

13. Local Government - Travel Expenses

- a. That all Councillors who use their own motor vehicle for travel to council meetings or on other authorised council business be paid a motor vehicle expense allowance on a per-kilometre basis, at the rate set out and the conditions set forth in the Local Government Officers' (WA) Interim Award 2011.

14. That the draft Shire of Wiluna Annual Budget for the financial year ending 30 June 2021 be adopted as presented.

CARRIED.../...by Absolute Majority

9.7. Health & Building Surveyor**9.7.1. 24 Woodley Street, Wiluna**

Reporting Officer:	Dave Hadden – Health/Building Surveyor
Date of Report:	10 August 2020
Date of Meeting	26 August 2020
Disclosure of Interest:	Nil

Background

Council resolved at its July 2020 Council Meeting to advertise the received application for a caged domestic gas bottle store with step ramp access on Lot 1506 (24) Woodley Street Wiluna. Clause 8.4 required that the proposal was advertised for 14 days after which any comments should be returned to Council for consideration. The advertising period has concluded, and the application has now been returned to Council for its consideration.

Comment

No comments have been received during the advertising period so as such staff believe the application can be approved subject to conditions. The applicant proposes to build an approved gas bottle store with step ramp access on Lot 1506 (24) Woodley Street Wiluna for storage of domestic and bbq gas cylinders from which to deliver the bottles when orders are received locally.

The gas bottle store being a raised, caged and roofed structure will require a building permit prior to construction commencing once planning approval is issued while the setback requirement from the eastern boundary is required to be three metres in accordance with fire separation requirements under the Building Code of Australia. (Appendix 9.7.1.)

Consultation

Shire of Wiluna Local Town Planning Scheme No 2, Clause 8.4 required that the proposal was advertised for 14 days after which any comments should be returned to Council for consideration. This application was advertised in the Wiluna Wire in accordance with Clause 8.4 with no comments received at conclusion of advertising.

Statutory Environment

Shire of Wiluna Local Town Planning Scheme No 2.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

14.1 Sustainable local economy encouraged

A local economy accessing the commercial options and services in place, for timely development.

The acquisition of appropriate resources to assist with economic and tourism planning.

Voting Requirements – SIMPLE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That planning consent for a caged domestic gas bottle store with step ramp access on Lot 1506 (24) Woodley Street Wiluna be granted subject to compliance with the following conditions:

- 1 Development shall be in accordance with the approved plan(s) dated 21 July 2020 and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plan shall not be modified or altered without the prior written approval of the local government.
- 2 All parking of vehicles associated with the development shall be provided for within the property boundary, and the road verge area shall be kept free of such vehicles.
- 3 The development is required to be setback three metres from the eastern boundary in accordance with the Building Code of Australia fire separation requirements.
- 4 The internal vehicle manoeuvring, and parking areas shall be constructed and maintained to the approval of the local government with all costs met by the applicant.

Notes

- (a) The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation including (but not limited to) a Dangerous Goods Site Licence from the Department of Mines, Industry Regulation & Safety. It is the applicant's/landowner's responsibility to obtain any additional approvals required before the development/use lawfully commences.
- (b) Should the applicant be aggrieved by the decision of the Council (in part or whole) there is a right pursuant to the *Planning and Development Act 2005* to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of the decision.

CARRIED.../...

10. Elected Members Motion of Which Previous Notice Has Been Given
11. Urgent Business Approved by the Person Presiding or by Decision of Council
12. Matters Behind Closed Doors

Officer Recommendation

MOVED CR

SECONDED CR

That the meeting be closed to the public, pursuant to S5.23 (2) subparagraph (b) (c) to consider items 12.5.1. which deals with matters that concern the personal affairs of any person, and a contract entered into by the local government and which relates to a matter to be discussed at the meeting.

CARRIED.../...

12.5.1. Write off of Rates Debt – Assessment no. A2527

Officer Recommendation

MOVED CR

SECONDED CR

That the meeting be re-opened to the public.

CARRIED.../...

13. Closure

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
3E Advantage Pty Limited			
30 Jun 2020	INV-26394-M517L7	Monthly Printing Costs	2,744.84
Total 3E Advantage Pty Limited			2,744.84
Aerodrome Management Services Pty Ltd			
28 Jul 2020	7105 AMSINV-03241	Trainer to Travel to Site Thursday 23 July 2020. ARO training to commence Friday 24 July through and concluding Sunday 26th July 2020 (3 x 12 hour days)	10,599.00
30 Jul 2020	AMSINV-03203	As per RFT 2017-11 Please supply Aerodrome Management Services (AMS) on behalf of the Shire of Wiluna (SOW) to ensure Wiluna is maintained in compliance as per contract agreed between AMS and SOW	1,496.00
31 Jul 2020	AMSINV-03277	IC-A16E handheld radio-supplied acc; BP280 Battery, Bc213 rapid charger, BC242, FABO2AR antenna belt clip & hand strap.	1,518.00
31 Jul 2020	AMSINV-03277	VS Bluetooth headset	495.00
Total Aerodrome Management Services Pty Ltd			14,108.00
Airport Consultancy Group - Engineering P/L			
30 Jun 2020	E20011-01-05	Engineering design and costing for proposed parallel runway at Wiluna Aerodrome	14,106.40
31 Jul 2020	E220011-01-06A	Engineering Design and Costing for Proposed Parallel runway	15,823.50
31 Jul 2020	E20011-01-06B	Apron relocation (provisional design)	4,752.01
Total Airport Consultancy Group - Engineering P/L			34,681.91
AMPAC Debt Recovery			
30 Jun 2020	66667	AMPAC Debt Recovery	110.00
30 Jun 2020	66666	AMPAC Debt Recovery	422.93
30 Jun 2020	64257	AMPAC Debt Recovery	368.50
31 Jul 2020	67562	AMPAC Debt Recovery	1,070.67
31 Jul 2020	67563	AMPAC Debt Recovery	236.50
31 Jul 2020	67561	AMPAC Debt Recovery	613.80
Total AMPAC Debt Recovery			2,822.40

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
ARTIST - Ben Brown			
10 Jul 2020	20-27 3466	Artist Payment	702.00
30 Jul 2020	20-3 3523	Art - 100 x 60 cm Canvas - Sand Dune Country	612.00
Total ARTIST - Ben Brown			1,314.00
ARTIST - Chantelle Marie Tressidder			
28 Jul 2020	19-260 2486	Art - 30 x 30cm Canvas - Wildflowers	144.00
Total ARTIST - Chantelle Marie Tressidder			144.00
ARTIST - Debbie Wongawol			
28 Jul 2020	20-47 3507	Art - 40 x 70cm Canvas - Goanna Spirit Warrior	252.00
Total ARTIST - Debbie Wongawol			252.00
ARTIST - Deborah Cutter			
22 Jul 2020	20-24 / 3470	Art Sale - 30 x 30 cm Acrylic Canvas - Collecting Bushtucker & Wildflowers	108.00
Total ARTIST - Deborah Cutter			108.00
ARTIST - Dianne Richards			
10 Jul 2020	20-7 - 3465	Artist Payment - 86 x 76 cm Rock Holes in Mungali	432.00
Total ARTIST - Dianne Richards			432.00
ARTIST - Marcia Vicky Ashwin			
22 Jul 2020	20-37 / 3478	Art Sales - 100 x 100cm Canvas - The Canning Stock Route	1,584.00
28 Jul 2020	19-241 3500	Art - 50 x 35cm Canvas - Echidna Dreaming	273.60
Total ARTIST - Marcia Vicky Ashwin			1,857.60

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
ARTIST - Margaret Anderson			
22 Jul 2020	20-35 / 3470	Art Sale - 60 x 60 cm Canvas - Four ladies collecting Honey Ants around Claypan	360.00
28 Jul 2020	20-29 3508	Art - 20-29cm Canvas - Wildflowers in the Desert	216.00
Total ARTIST - Margaret Anderson			576.00
ARTIST - Nye Johnston			
28 Jul 2020	20-31 3505	Art - 30 x 50cm Canvas - Landscape	1,569.60
Total ARTIST - Nye Johnston			1,569.60
ARTIST - Patricia Corlett			
28 Jul 2020	20-36 3499	Art -100 x 51cm Canvas - Emu Corroboree	720.00
Total ARTIST - Patricia Corlett			720.00
ARTIST - Regina Ashwin			
28 Jul 2020	20-48 3517	Art - 95 x 61cm Canvas - The Canning Stock Route	1,080.00
Total ARTIST - Regina Ashwin			1,080.00
ARTIST - Selina Richards			
28 Jul 2020	19-179 3487	Art - 30 x 30cm Wildflowers	108.00
Total ARTIST - Selina Richards			108.00
ARTIST - Sheray Elsie Harris			
10 Jul 2020	20-6-3468	Artist Payment - 30 x 30 cm Acrylic Canvas - Rock Holes	144.00
Total ARTIST - Sheray Elsie Harris			144.00

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
ARTIST - Stacey Patterson			
10 Jul 2020	20-45 3462	Artist Payment - 30 x 30cm Canvas - the Tale of Two Goannas	144.00
Total ARTIST - Stacey Patterson			144.00
ARTIST-Elaine Joy Williams			
10 Jul 2020	20-30 3459	Artist Payment - 60 x 60cm Canvas - Wildflowers	360.00
31 Jul 2020	18-189 3528	Art - 30 x 30cm Canvas - Wildflowers	144.00
Total ARTIST-Elaine Joy Williams			504.00
ARTIST-Francis Walsh			
30 Jul 2020	20-26 3522	Art - 45 x 76cm Canvas - Our Loved ones are with us. We'll never forget	360.00
Total ARTIST-Francis Walsh			360.00
ARTIST-Kendra Farmer			
31 Jul 2020	20-32 3527	Art - 60 x 49cm Canvas - The Seven Sisters - A Dreamtime Story	144.00
Total ARTIST-Kendra Farmer			144.00
Australia Post			
01 Jul 2020	10079719592	Administration Postage Month of June	254.84
31 Jul 2020	1009806209	Administration Postage Month of July	216.07
Total Australia Post			470.91
Australian Taxation Office			
30 Jun 2020	EFT9014	ERROR IN SYNERGY SOFT - allocated funds to withholding tax in error.	2,139.00
Total Australian Taxation Office			2,139.00

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List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
AVDATA AUSTRALIA			
30 Jun 2020	240	Aerodrome Management fees	700.36
Total AVDATA AUSTRALIA			700.36
BOC Gases Australia Limited			
01 Jul 2020	4025749471	Plasma Cutting Complete Guide Cut 100	265.00
01 Jul 2020	4025702103	Cutskill 45A Plasma Plant	1,241.90
01 Jul 2020	4025702103	Nozzle Cutting 8C-A	13.90
01 Jul 2020	4025702103	Nozzle Cutting 12C - A	13.90
01 Jul 2020	4025702103	Nozzle Cutting 15C - A	13.90
01 Jul 2020	4025702103	Nozzle Cutting 6C - A	16.52
01 Jul 2020	4025702103	Radius Kits, Suits BOC Roller Guide	15.96
01 Jul 2020	4025702103	Roller Guide Suit BOC Gas torch	25.92
01 Jul 2020	4025702103	Circle Guide Suit BOC Gas torch	62.46
01 Jul 2020	4025702103	Goggle BOC Welding Lift Front	11.78
29 Jul 2020	4026170424	MONTHLY CONTAINER RENTAL SERVICE CHARGES	166.01
Total BOC Gases Australia Limited			1,847.25
Bradley Wright trading as Wiluna Solutions			
27 Jul 2020	ZC8864702	Catering for ARO Training SATURDAY 25 JULY 2020 AND SUNDAY 26 JULY 2020	662.53
Total Bradley Wright trading as Wiluna Solutions			662.53
BrightHouse			
30 Jun 2020	INV-871	Preparation of business case for Wiluna Runway Funding	9,000.00
14 Jul 2020	PO-0025	Variation WAP 001 - Costs for stand-down of allocated consultant time and additional review time due to change of scope of project	5,544.00
Total BrightHouse			14,544.00

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List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Charla Downs Pty Ltd			
14 Jul 2020	2360	Overnight Accommodation and Meals at Carnegie Station for R Wiles	
14 Jul 2020	2360	Accommodation for one night 12 July 2020	100.00
14 Jul 2020	2360	Meals for stay at Carnegie Station 12 July 2020	30.00
Total Charla Downs Pty Ltd			130.00
Cheric Leonora			
14 Jul 2020	859, PO-0041	Freight charges for Pastoral Station deliveries	55.00
16 Jul 2020	870	Mail run freight charge (Council Agendas to Cr Quadrio & Cr Ward)	55.00
Total Cheric Leonora			110.00
Colin Dan Ward a/s Hardley Davey Drilling			
14 Jul 2020	46 - PO-0011	Loader Hire to move Gravel at Sydney Heads Pass and widen crossing @\$250.00 = \$4500.00 + GST = \$4950.00	4,950.00
14 Jul 2020	46 - PO-0011	Mob - DeMob 100km @ \$4.40 p/km GST inclusive	440.00
Total Colin Dan Ward a/s Hardley Davey Drilling			5,390.00
Construction Training Fund			
14 Jul 2020	INV-49457-S4W9F8	Lodgement of fees collected from building permits for the Construction Training Fund	233.75
Total Construction Training Fund			233.75
Conway Highbury			
30 Jun 2020	495	Consultancy Services - Agenda Preparation	770.00
Total Conway Highbury			770.00

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List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Cr Ane Koroicure			
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	784.17
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	125.00
Total Cr Ane Koroicure			909.17
Cr Brodie Sawyer			
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	784.17
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	125.00
Total Cr Brodie Sawyer			909.17
Cr James Peter Quadrio (Shire President)			
15 Jul 2020	Councillor Fees	PRESIDENTS ALLOWANCE	1,655.33
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	1,333.33
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	166.66
Total Cr James Peter Quadrio (Shire President)			3,155.32
Cr Lena Long			
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	784.17
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	125.00
Total Cr Lena Long			909.17
Cr Norma Ward			
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	784.17
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	125.00
Total Cr Norma Ward			909.17

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List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Cr Peter Grundy (Deputy president)			
15 Jul 2020	Councillor Fees	DEPUTY PRESIDENTS ALLOWANCE	413.83
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	784.17
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	125.00
Total Cr Peter Grundy (Deputy president)			1,323.00
Cr Tim Carmody			
06 Jul 2020	Reimbursement	Reimbursement of IT equipment in lieu of Shire purchasing equipment on the Councillors behalf	581.90
15 Jul 2020	Councillor Fees	COUNCIL SITTING FEES	784.17
15 Jul 2020	Councillor Fees	TELEPHONE ALLOWANCE	125.00
Total Cr Tim Carmody			1,491.07
Direct Trades Supply Pty Ltd			
30 Jun 2020	388406	Cement for Street Furniture	2,161.20
01 Jul 2020	396137	Materials for Youth Centre Upgrade	1,203.55
01 Jul 2020	397123	FS22972 LADDER CASTER WHEELS 7-8' PAIR	154.00
01 Jul 2020	397123	FS13586 LADDER PLATFORM 2.3M - 4.3M P1790 BAILEY	1,120.61
01 Jul 2020	397123	DUB362PT2 LXT 36V BLOWER MAKITA KIT	479.00
01 Jul 2020	397123	DUB363PT2V 18V X 2 BRUSHLESS BLOWER/VACUUM KIT MAKITA INCLUDES 2 X 5.0 AH BATTERY	578.99
01 Jul 2020	397123	198490-0 BATTERY 18V 6Ah TWIN PACK MAKITA	577.98
01 Jul 2020	397123	48228425 MILWAUKEE PACKOUT TOOLBOX LARGE	199.00
01 Jul 2020	397123	45242505319 MILWAUKEE PACKOUT ORGANISER	159.01
Total Direct Trades Supply Pty Ltd			6,633.34

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List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Document Dynamix & Shredder Sales			
31 Jul 2020	19293	INFOSTOP Automaster AS650M Shredder	1,960.00
31 Jul 2020	19293	Standard Delivery	340.00
Total Document Dynamix & Shredder Sales			2,300.00
Edwin Piper			
10 Jul 2020	Reimbursement	Mileage reimbursement of travel - Perth to Wiluna 28 June 2020	1,114.85
Total Edwin Piper			1,114.85
Elite Electrical Contracting Pty Ltd			
30 Jun 2020	80953	U6 Scotia Street - Hot water system reset, changed over element U1 Scotia Street - Hot water system reset	403.99
01 Jul 2020	80948	Check out power problem at the Rec Centre due to RCD intermittently tripping.	488.68
09 Jul 2020	81011	Investigate power issue at 1/2 Jones Street. Fault was identified as a faulty RCD/MCB. A light was also replaced, with the Shire supplying the materials	246.51
23 Jul 2020	81007	Gymnasium Electrical Upgrade	12,246.63
28 Jul 2020	81147	Emergency - U/H Motel Unit Replace DPP & Light Switches due to tingle when using switches.	507.41
28 Jul 2020	81152	Repair faulty Satellite Dish and replace two Spotlights	815.96
Total Elite Electrical Contracting Pty Ltd			14,709.18
Employment Office Australia PTY LTD			
28 Jul 2020	PO-0060 36377	Option (A) Recruitment campaign for Roads Infrastructure Officer.	3,084.95
Total Employment Office Australia PTY LTD			3,084.95

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List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Environmental Health & Building Services			
20 Jul 2020	72	Building Management Consultant. 01 July 2020 to 30 June 2021	2,068.00
20 Jul 2020	72	Environmental Health Consultant. 01 July 2020 to 30 June 2021	2,005.70
Total Environmental Health & Building Services			4,073.70
Fitz Gerald Strategies			
30 Jun 2020	2058	Assist Council with the recruitment of a new CEO	7,700.00
Total Fitz Gerald Strategies			7,700.00
Fourier Technologies Pty Ltd			
25 Jun 2020	CW-88810844	1 year subscription (Enterprise Plan) for Sinefa Network Intelligence - 100Mbps	2,574.00
31 Jul 2020	CW-88811028	SSL Certificate (Term 2Yr) - edrms.wiluna.wa.gov.au	247.50
Total Fourier Technologies Pty Ltd			2,821.50
Ghost Bird Consultancy			
30 Jun 2020	GBC-01	Night Parrot Merchandise	550.00
Total Ghost Bird Consultancy			550.00
Goodwork Holdings Pty Ltd			
30 Jun 2020	INV-101990	Maintenance Grading on Gunbarrel Highway with GR04	52,042.67
30 Jun 2020	INV-101996	Maintenance Grading on Barwidgee Rd with GR04	8,075.59
28 Jul 2020	INV-101999	Maintenance Grading on Barwidgee Rd with GR04	5,682.81
Total Goodwork Holdings Pty Ltd			65,801.07

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Greenfield Technical Services			
30 Jun 2020	INV-1520	ARGN888 SWU Flood Damage Funding Submission	3,465.00
24 Jul 2020	INV-1541	AGRN888 Flood Damage Funding Submission	10,293.76
Total Greenfield Technical Services			13,758.76
Hare & Forbes Machinery House			
14 Jul 2020	2067300	Expendable Tools	3,597.00
Total Hare & Forbes Machinery House			3,597.00
Hesperian Press			
30 Jun 2020	24752	Wiluna Edge of the Desert	450.00
30 Jun 2020	24752	Through Spinifex and Sand	225.00
30 Jun 2020	24752	Postage	34.50
Total Hesperian Press			709.50
Hille, Thompson & Delfos			
31 Jul 2020	19942	Survey Wiluna Rubbish Tip for Expansion	9,438.00
Total Hille, Thompson & Delfos			9,438.00
Himac Attachments			
14 Jul 2020	SI-21176	225ROCKS4 - 225MM S4 Rock Auger	742.50
14 Jul 2020	SI-21176	Freight	56.10
Total Himac Attachments			798.60

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Horizon Power			
30 Jun 2020	June 2020	Electricity Consumption for the month of June 2020	
30 Jun 2020	June 2020	442843 - Electricity Consumption - Administration Building 80%	1,870.25
30 Jun 2020	June 2020	442843 - Electricity Consumption -Single man Quarters 20%	467.56
30 Jun 2020	June 2020	152003 - Electricity Consumption - 1452 Wall Street - Fire Brigade	197.83
30 Jun 2020	June 2020	207891 - Electricity Consumption - Swimming Pool	873.86
30 Jun 2020	June 2020	262338 - Electricity Consumption - Wiluna Enterprise Centre	104.16
30 Jun 2020	June 2020	303713 - Electricity Consumption - 1563 Scotia Street - Rec Centre	349.78
30 Jun 2020	June 2020	123423 - Electricity Consumption - Street Lighting	640.96
30 Jun 2020	June 2020	291146 - Electricity Consumption - 114 Scotia Street	262.45
30 Jun 2020	June 2020	135826 - Electricity Consumption - Unit A/555 Scotia Street	31.00
30 Jun 2020	June 2020	226488 - Electricity Consumption - Unit B/555 Scotia Street	31.00
30 Jun 2020	June 2020	273531 - Electricity Consumption - Unit C/555 Scotia Street	44.25
30 Jun 2020	June 2020	376109 - Electricity Consumption - 2 Trenton Street	267.63
30 Jun 2020	June 2020	456767 - Electricity Consumption - 8 Trenton Street	99.02
30 Jun 2020	June 2020	456761 - Electricity Consumption - 10 Trenton Street	60.69
30 Jun 2020	June 2020	456774 - Electricity Consumption - 42 Lennon Street	120.93
30 Jun 2020	June 2020	456753 - Electricity Consumption - 46 Lennon Street	49.73
30 Jun 2020	June 2020	456758 - Electricity Consumption - 48 Lennon Street	148.30
15 Jul 2020	273971 - July	Aerodrome	106.95
15 Jul 2020	273971 - July	Art Gallery	863.83
15 Jul 2020	273971 - July	Discovery Centre	863.67
15 Jul 2020	273971 - July	Pool, Oval and Town Water Reticulation	804.31
15 Jul 2020	273971 - July	Staff Housing	1,463.40
15 Jul 2020	273971 - July	Depot	707.51
Total Horizon Power			10,429.07

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Incite Security Pty Ltd			
01 Jul 2020	77568	Quarterly Monitoring - Administration Building 01.07.2020 to 30.09.2020	117.00
03 Jul 2020	77569	Quarterly Monitoring - Discovery Centre 01.07.2020 to 30.06.2020	117.00
06 Jul 2020	77604	Quarterly Monitoring - Art Gallery 01.07.2020 to 30.06.2020	117.00
28 Jul 2020	7005	Depot break-in footage download	242.00
Total Incite Security Pty Ltd			593.00
Jardine Lloyd Thompson Pty Ltd T/A LGIS Insurance Broking			
01 Jul 2020	062-207777	2020 - 2021 Insurance - Marine Cargo	330.00
Total Jardine Lloyd Thompson Pty Ltd T/A LGIS Insurance Broking			330.00
JIVE MEDIA SOLUTIONS			
08 Jul 2020	3789	Tjukurba Art Gallery website maintenance 1 July 2020 to 30 June 2021 at 0.5 hr per month	45.00
08 Jul 2020	3789	Tjukurba Art Gallery website content management 2020-2021 at 2 hours per month	240.00
29 Jul 2020	PO-0059	Initial Set-up cost	880.00
29 Jul 2020	PO-0059	Monthly management fee 2020-2021	660.00
29 Jul 2020	PO-0059	Monthly Google charges	660.00
Total JIVE MEDIA SOLUTIONS			2,485.00
Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore Kalgoorlie			
15 Jul 2020	1061238	JBL Blue Tooth Speakers	898.00
Total Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore Kalgoorlie			898.00

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Kott Gunning Lawyers			
30 Jun 2020	247044	Road Access & Maintenance Deed - Barwidgee / Wongawol Road.	970.20
30 Jun 2020	247043	Road Access and Maintenance Deed - Jundee Road	1,270.28
30 Jun 2020	247041	General advice	1,650.00
30 Jun 2020	246843	General advice	4,107.40
30 Jun 2020	247370	General advice	1,300.20
08 Jul 2020	247372	Goodwork Holdings Dispute	1,815.04
31 Jul 2020	247737	Goodwork Holdings Dispute	52,264.47
Total Kott Gunning Lawyers			63,377.59
Landgate			
30 Jun 2020	June	Monthly updates	291.85
30 Jul 2020	358131 - 10001007	Monthly updates	69.20
Total Landgate			361.05
LGIS			
20 Jul 2020	100-139603	2020 - 2021 Insurance - Property Cover	59,739.88
20 Jul 2020	100-139168	2020/2021 LGISWA Scheme Membership	5,555.00
20 Jul 2020	100-139706	2020/2021 LGISWA Scheme Membership	467.50
20 Jul 2020	100-139708	2020/2021 LGISWA Scheme Membership	825.00
20 Jul 2020	100-139705	2020/2021 LGISWA Scheme Membership	30,748.36
20 Jul 2020	100-139585	2020/2021 LGISWA Scheme Membership	22,491.48
20 Jul 2020	100-139709	2020/2021 Workers Compensation	50,600.00
20 Jul 2020	100-139107	2020/2021 LGISWA Scheme Membership - LGIS Bushfire	2,244.00
21 Jul 2020	100-139052	2020/2021 LGISWA Scheme Membership	36,432.00
21 Jul 2020	100-139895	2020/21 Contributions Assistance Package	(8,687.80)
Total LGIS			200,415.42

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Linaire Hodge			
10 Jul 2020	Reimbursement	Reimbursement for Catering items purchased from Wiluna Traders - ART GALLERY	105.94
Total Linaire Hodge			105.94
Local Health Authorities Analytical Committee			
10 Jul 2020	MA2020 130	2020/21 Analytical Services	198.00
Total Local Health Authorities Analytical Committee			198.00
LO-GO Appointments			
07 Jul 2020	00422096	28 hours/ week for a 2 week period at a total of 56 hours - Works assistant	2,099.33
14 Jul 2020	00422120	28 hours/ week for a 2 week period at a total of 56 hours - Works assistant	2,099.33
21 Jul 2020	00422146	28 hours/ week for a 2 week period at a total of 56 hours - Works assistant	2,099.33
Total LO-GO Appointments			6,297.99
Mal Atwell Indoor Leisure Group			
30 Jun 2020	154035	Arcade Game Upright Mortal	2,594.90
Total Mal Atwell Indoor Leisure Group			2,594.90
Marketforce			
30 Jun 2020	33936	Local Government notices - Differential Rates	225.20
Total Marketforce			225.20

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
McMahon Burnett Transport			
01 Jul 2020	13900	Freight from Mal Atwell Leisure	283.23
01 Jul 2020	14111	Freight	65.93
01 Jul 2020	14111	Freight	397.52
01 Jul 2020	14111	Freight	67.25
01 Jul 2020	14111	Freight	88.92
01 Jul 2020	14111	Freight	672.66
01 Jul 2020	14111	Freight	73.49
20 Jul 2020	PO 0027 INV00014688	Freight	73.82
20 Jul 2020	PO 0039 INV00014688	Bundle 200 x 260 x 3.000	35.16
20 Jul 2020	PO 0039 INV00014688	Bundle 200 x 260 x 3.000	35.16
20 Jul 2020	PO-0037 INV00014688	3 Cartons to be picked up from RSEA, 195B Great Eastern Highway, Midland 6027 Quote No. Q0004214	70.32
20 Jul 2020	PO6005 INV00014688	Freight from Harvey Norman Kalgoorlie	50.80
Total McMahon Burnett Transport			1,914.26
Modular WA			
01 Jul 2020	2008/19105	LOT 958 #12 TRENTON STREET PROGRESS CLAIM 1	60,098.08
01 Jul 2020	2007/19105	LOT 956 #16 TRENTON STREET PROGRESS CLAIM 1	62,150.72
28 Jul 2020	2048/19104	LOT 958 #16 TRENTON STREET PROGRESS CLAIM 2	139,839.12
Total Modular WA			262,087.92
Moore Australia			
31 Jul 2020	317846	Quarterly fee - 01.07.2020 to 31.09.2020	18,246.25
Total Moore Australia			18,246.25

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Neville's Hardware & Building Supplies			
01 Jul 2020	I113128	Scotia Street Shire Housing Maintenance	2,081.45
01 Jul 2020	I113126	Art Gallery and Recreation Centre Maintenance Costs	1,764.80
01 Jul 2020	I113212	Freight for Purchase Orders 6080, 6077 & 6079	735.00
01 Jul 2020	I113129	GYM Relocation Costs	2,110.30
Total Neville's Hardware & Building Supplies			6,691.55
Ngangganawili Aboriginal Health Services			
22 Jul 2020	PO-0056 44514	PRE-EMPLOYMENT MEDIAL WITH DRUG AND ALCOHOL TESTING	200.00
Total Ngangganawili Aboriginal Health Services			200.00
Pivotel			
15 Jul 2020	2875331	Monthly Satellite Phone Subscription	15.00
Total Pivotel			15.00
Polmac Trailers			
30 Jun 2020	INV-0566	COMMERCIAL ESKY	857.98
Total Polmac Trailers			857.98
Protech Solutions WA P/L			
30 Jun 2020	A1240	Internet Supply June 2020	5,390.00
30 Jun 2020	A1239	MONTHLY INTERNET CHARGES MAY 2020	5,390.00
20 Jul 2020	A1263	Monthly internet service charges as per Tender 2018-01 (our document no. 10383) for the period 1 July 2020 to 30 June 2021	5,390.00
Total Protech Solutions WA P/L			16,170.00

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Remote Area Mechanical Services			
30 Jun 2020	284	Cat 923 - Mechanical maintenance	2,860.00
30 Jun 2020	284	Travel to and from Wiluna	745.80
30 Jun 2020	284	Parts	740.80
Total Remote Area Mechanical Services			4,346.60
RPM Project Management			
30 Jun 2020	INV-0036	Project Consultant 22 June 2020 to 28 June 2020	5,445.00
06 Jul 2020	INV-0037	Business Plan for Cultural Tourism	330.00
06 Jul 2020	INV-0037	REDs Application	4,620.00
06 Jul 2020	INV-0037	DOT Meeting GHD, Ancil	495.00
21 Jul 2020	INV-0038	Project Consultant 6 July to 12 July 2020	4,950.00
21 Jul 2020	INV-0039	Project Consultant 13 July to 19 July 2020	5,115.00
Total RPM Project Management			20,955.00
Satellite Television & Radio Australia			
05 Jul 2020	INV-592	Installation completed July 3 2020	22,715.00
Total Satellite Television & Radio Australia			22,715.00
Teakle & Lalor			
30 Jun 2020	INV-3159	Completion of 'Issue for tender' documentation	63,459.00
30 Jun 2020	INV-3159	less progress payment 24.11.2019	(25,854.40)
30 Jun 2020	INV-3159	Less progress payment 23.12.2019	(34,431.65)
Total Teakle & Lalor			3,172.95

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For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Telstra Corporation			
02 Jul 2020	K512090610-7	Administration Phone and Mobile Phone Account	1,393.35
07 Jul 2020	3279365211 T311	Administration Phone and Mobile Phone Account	360.00
10 Jul 2020	3279365229 T311	Administration Phone and Mobile Phone Account - Eddie Piper	68.33
Total Telstra Corporation			1,821.68
Toll Ipec			
26 Jul 2020	1306-GAB358	JASON SIGNMAKERS - WELSHPOOL	144.49
26 Jul 2020	1306-GAB358	GOLDFIELDS LOCKSMITH - KALGOORLIE	33.66
Total Toll Ipec			178.15
Vanguard Press			
30 Jun 2020	IN026543	PURCHASE ORDER 5209	0.00
30 Jun 2020	IN026543	Warehousing Fee	6.60
30 Jun 2020	IN026333	PURCHASE ORDER 5209	0.00
30 Jun 2020	IN026333	Warehousing Fee	6.60
Total Vanguard Press			13.20
WA Contract Ranger Services Pty Ltd			
27 Jul 2020	02800, PO-0015	Contract Ranger Services - 12 Months 1 Week per month from 01.07.2020 to 30.06.2020 - Approximate Value	6,404.75
Total WA Contract Ranger Services Pty Ltd			6,404.75
WALGA			
20 Jul 2020	i3083007	WALGA Membership	8,970.65
20 Jul 2020	i3083007	Procurement Services	2,805.00
20 Jul 2020	i3083007	Council Connect	6,787.55
20 Jul 2020	i3083007	Governance Service	352.00
Total WALGA			18,915.20

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Water Corporation			
01 Jul 2020	9007225756	Water Consumption - Lot 301 Scotia Street, Wiluna	3,392.83
24 Jul 2020	VARIOUS July 2020	8 Trenton Street	1,567.95
24 Jul 2020	VARIOUS July 2020	10 Trenton Street	113.05
24 Jul 2020	VARIOUS July 2020	1/2 Trenton Street	218.70
24 Jul 2020	VARIOUS July 2020	2/2 Trenton Street	218.70
24 Jul 2020	VARIOUS July 2020	3/2 Trenton Street	218.70
24 Jul 2020	VARIOUS July 2020	2 Trenton Street	324.12
24 Jul 2020	VARIOUS July 2020	U A/Wells Street	172.48
24 Jul 2020	VARIOUS July 2020	U B/Wells Street	172.48
24 Jul 2020	VARIOUS July 2020	U C/Wells Street	172.48
24 Jul 2020	VARIOUS July 2020	21 Lennon Street	248.53
24 Jul 2020	VARIOUS July 2020	38 Lennon Street	44.90
24 Jul 2020	VARIOUS July 2020	42 Lennon Street	331.21
24 Jul 2020	VARIOUS July 2020	44 Lennon Street	44.90
24 Jul 2020	VARIOUS July 2020	46 Lennon Street	525.68
24 Jul 2020	VARIOUS July 2020	48 Lennon Street	636.98
24 Jul 2020	VARIOUS July 2020	61 Scotia Street	357.73
24 Jul 2020	VARIOUS July 2020	67 Scotia Street	1,509.28
24 Jul 2020	VARIOUS July 2020	U1-8 Scotia Street	359.23
24 Jul 2020	VARIOUS July 2020	32 Wall Street	44.90
24 Jul 2020	VARIOUS July 2020	28 Scotia Street - Art Gallery / Discovery Centre	129.85
24 Jul 2020	VARIOUS July 2020	70-74 Wotton Street - Administration Building	357.26
24 Jul 2020	VARIOUS July 2020	13 Woodley Street - Depot	122.06
24 Jul 2020	VARIOUS July 2020	Wotton Street - Swimming Pool	203.19
24 Jul 2020	VARIOUS July 2020	45 Lennon Street - Fire Station	20.78
24 Jul 2020	VARIOUS July 2020	Recreation Centre - Water Consumption	338.46
24 Jul 2020	VARIOUS July 2020	28 Scotia Street Community Standpipe - Water Consumption	47.37
Total Water Corporation			11,893.80

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Westprint Heritage Maps			
01 Jul 2020	22713	Items to sell in the Canning-Gunbarrel Discovery Centre Gift Shop	
01 Jul 2020	22713	BWED Wiluna Edge of the Desert	450.00
01 Jul 2020	22713	BTSAS Through Spinefex and Sand	225.01
01 Jul 2020	22713	9780949206879 The Last of the Nomads	1,207.50
01 Jul 2020	22713	BWCC SC Work Completed Canning Soft Cover	350.00
01 Jul 2020	22713	Freight @ \$37.00 and \$100.00	137.01
Total Westprint Heritage Maps			2,369.52
WesTrac Pty Ltd			
01 Jul 2020	PI 4753134	BUCKET ASSEMBLY	5,396.88
01 Jul 2020	PI 4753134	CHAIN TRENCHER	7,789.38
Total WesTrac Pty Ltd			13,186.26
Wiluna Plumbing Contractors			
15 Jul 2020	000142	Remove old kitchen sink mixer, install new mixer supplied by the Shire	93.50
Total Wiluna Plumbing Contractors			93.50
Wiluna Traders			
24 Jul 2020	952225	1 x 12 LITRE BOTTLE OF WATER	14.99
28 Jul 2020	953545	FOOD FOR ARTISTS FOOD GST INC	80.85
28 Jul 2020	953545	FOOD FOR ARTISTS FOOD GST EXC	236.52
29 Jul 2020	953628	FOOD GST INC	96.91
29 Jul 2020	953628	FOOD GST EXC	36.94
29 Jul 2020	953628	10 X 12 Litres Bottle Water	146.90
Total Wiluna Traders			613.11

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
WINC Australia Pty Ltd			
30 Jun 2020	9031931017	Art supplies	272.44
30 Jun 2020	9032364704	Art supplies - Catering	21.47
30 Jun 2020	9032566327	Youth Centre Sanitisation	170.01
01 Jul 2020	1600029585	WALGA Annual Rebate April 2018 to March 2019	(181.64)
20 Jul 2020	9033196844	Bostik Blu Tack Reusable Adhesive 75g	7.61
20 Jul 2020	9033196844	Colourhide My Smallish Notebook A5 200pg Purple	7.78
20 Jul 2020	9033196844	Colourhide Hardcover A5 Notebook Blue	9.97
20 Jul 2020	9033196844	Spirax A5 225 x 175mm 200 Page Side Opening Hard Cover Notebook Royal Blue	7.52
20 Jul 2020	9033196844	Winc AAA Premium Alkaline Battery Pack of 4	7.66
20 Jul 2020	9033196844	Milford Financial Year Diary A4 Day to a Page	39.34
20 Jul 2020	9033196844	Officemax Plastic Ruler 30cm Clear	2.57
20 Jul 2020	9033196844	BIC Economy Ball point Pen Medium 1.0mm Blue Box 12	3.38
20 Jul 2020	9033196844	Winc Retractable Ballpoint Pen Medium 1.0mm Blue Box 12	5.89
20 Jul 2020	9033196844	Wince Retractable Ballpoint Pen Medium 1.0mm Black Box 12	5.89
20 Jul 2020	9033196844	Simply Tinted Stick Ballpoint Pen Medium 1.0mm Black Box of 12	2.02
20 Jul 2020	9033196844	Nallawilli Copy Paper 80gsm A4 White Box 5 Reams	215.60
20 Jul 2020	9033196844	Winc Copy Paper Carbon Neutral 80gsm A3 White Box 3 Reams	140.40
20 Jul 2020	9033196844	Post-It Filing Tabs 50.8 x 38.1 mm. Assorted Bright Pack of 4	9.53
20 Jul 2020	9033196844	Post-It Translucent Flags 11.9 x 43.2mm Assorted Pack 5	8.24
20 Jul 2020	9033196844	Post-It Filing Tabs 50.8 x 38.1mm Assorted Pack 4	9.53
20 Jul 2020	9033196844	Stationary - Administration	482.91
27 Jul 2020	9033263102	Covid 19 Sanitation Supplies	487.96
29 Jul 2020	9033303173	COUNCILLOR REFRESHMENTS	13.55
Total WINC Australia Pty Ltd			1,749.63

Appendix 9.2.1

List of Accounts Paid by Authority

For the period 1 July 2020 to 31 July 2020

Invoice Date	Reference	Description	Amount
Winning Edge HR Consulting			
10 Jul 2020	PO-0070 01/2020	Personnel Assessments for CEO Job Applicants	990.00
Total Winning Edge HR Consulting			990.00
Total			941,421.14

CONTRACT WORKS – PUBLIC WORKS OVERHEADS AND PLANT**Policy 3.5****1. POLICY PURPOSE**

To recognise accurate costings to deliver Contract Works by calculating a percentage of public Works Overheads or Direct Costs to each contract as required.

2. POLICY DEFINITIONS

Contract Works – Are typically associated with completing the Shire Capital Works Program that is determined annually through the budget process. Capital Works are defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. This definition focuses on capital projects where construction activity is required in order to create, upgrade, renew or replace an asset. Capital works projects would typically include constructions either buildings, roads and bridges, structures or mechanical installations, upgrading or extending existing buildings, and major road works that upgrade existing roads.

Public Works Overheads – The Shire operates a day labour (own employee) workforce to carry out day to day operational activities as well as implementing the Capital Works Program in line with the current financial year budget. Public Works Overheads are costs to provide support, supervision, training, occupational safety and health costs, sick leave, annual leave, long service leave, public holidays, Employer Indemnity Insurance and administration. These costs are incurred as a result of supplying the day labour and are normally also charged to the job utilising a calculated overhead percentage. This method ensures that all costs relevant to the work are charged to the job and therefore provides accurate costing to carry out the work.

3. POLICY STATEMENT

The Shire Contract Works are to incur overhead, and supervision costs as approved by the Chief Executive Officer and will be determined by the following methodology:

- a) **Street and Road Construction Projects** will incur a 10% overhead charge based upon the total job budget. This percentage will recover the costs of:
 - I. Contract establishment (budgeting, scheduling works and engaging contractors)
 - II. Senior Management time
 - III. Consultations / Site Meetings with Engineers
 - IV. Inspections (plant hire and supervision labour)
 - V. Administration (cost management, payments, claims, acquittals)
 - VI. Plant hire
 - VII. Accommodation for Supervisors and Engineers
- b) **Building Work Projects** will incur a 2% overhead charge based upon the total job budget. This percentage will recover the costs of:
 - I. Contract establishment (budgeting, scheduling works and engaging contractors)
 - II. Consultations with Contractors
 - III. Administration (costs management, payments, claims, acquittals)

Shire of Wiluna Policy Manual

- c) **Other Infrastructure Projects** will incur a 2% overhead charge based upon the total job budget. This percentage will recover the costs of:
- I. Contract establishment (budgeting, scheduling works and engaging contractors)
 - II. Consultations with Contractors
 - III. Administration (costs management, payments, claims, acquittals)

Should the Shire Labourers and Plant Operators conduct work for the project, this cost will be directly charged by the hours committed along with the allocated overhead percentage.

Percentages charged to Contract Works will be subject to change should some of the recovered costs specified in a), b) or c) be deemed as not a legitimate overhead cost for a Project.

4. AMENDMENTS TO THIS POLICY

Amendments to this policy require a simple majority decision of the council.

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	Engineering
Legislative Requirement	
Council Meeting Held & Adopted, Resolution #	22 Apr 2020 Res 046/20
Amendments, Date & Resolution #	

Shire of Wiluna Policy Manual

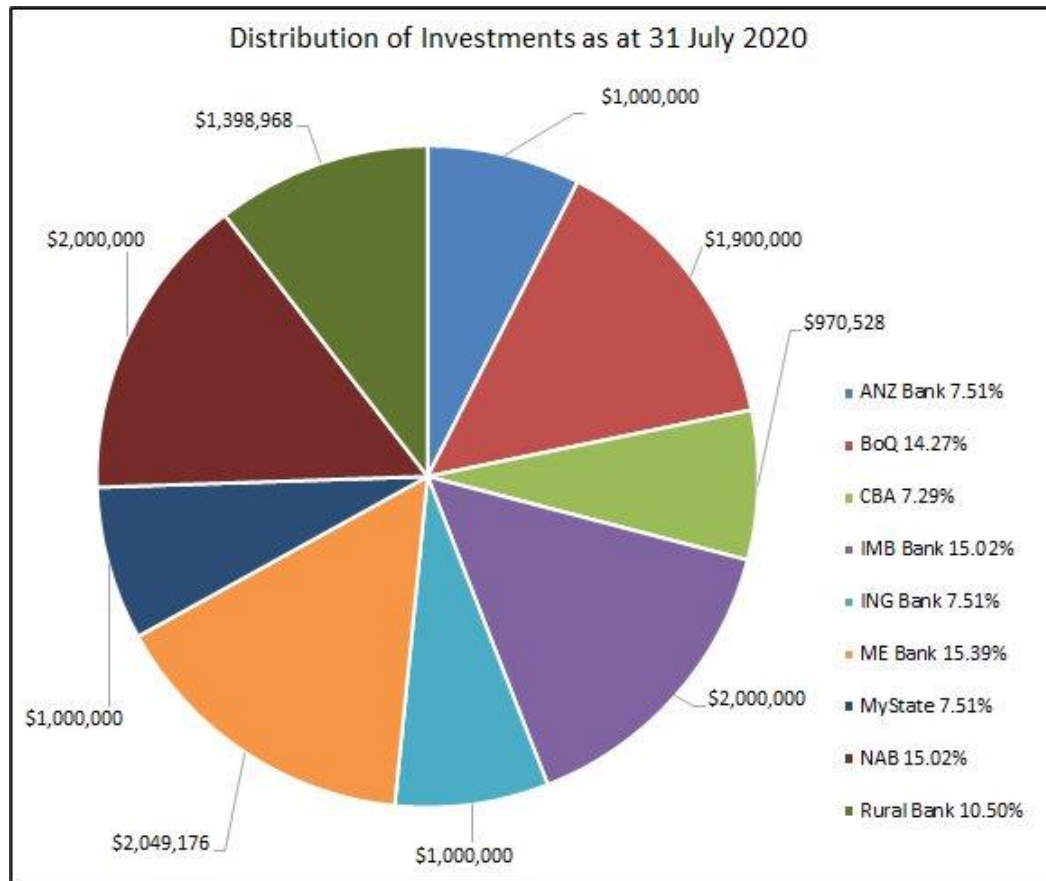
Review Dates & Resolution #	
Next Review Date	June 2022

Appendix 9.5.1

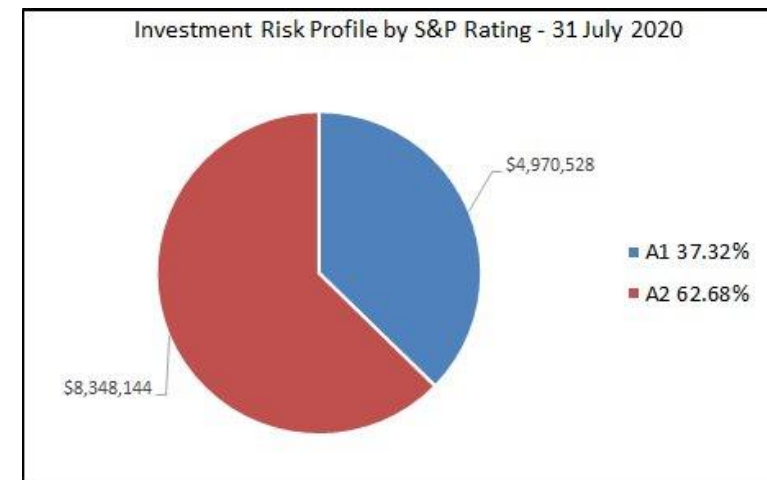
Shire of Wiluna INVESTMENT REGISTER as at 31 July 2020

						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
<u>Municipal Account Investments</u>										
38053009	Cash Deposit Acct	CBA	n/a	0.20%	n/a	1,260,767	1,101,000	842	1,719,700	642,909
045415	Fixed Term Deposit	MyState	91	1.60%	02-Jul-20	1,000,000		3,989	1,003,989	0
045045	Fixed Term Deposit	MyState	120	1.60%	14-Jul-20	1,000,000		5,260	1,005,260	0
045439	Fixed Term Deposit	ME Bank	122	1.60%	03-Aug-20	500,000				500,000
046034	Fixed Term Deposit	BoQ	94	1.25%	03-Aug-20	1,000,000				1,000,000
046035	Fixed Term Deposit	BoQ	123	1.35%	01-Sep-20	500,000				500,000
51864	Fixed Term Deposit	IMB Bank	123	1.15%	01-Sep-20	750,000				750,000
046060	Fixed Term Deposit	ME Bank	150	1.30%	01-Oct-20	300,662				300,662
046631	Fixed Term Deposit	NAB	126	0.87%	01-Oct-20	1,000,000				1,000,000
047335	Fixed Term Deposit	MyState	123	1.00%	02-Nov-20		1,000,000			1,000,000
047796	Fixed Term Deposit	ANZ	97	0.60%	02-Nov-20		1,000,000			1,000,000
<u>Reserve Account Investments</u>										
38138607	Reserve Cash Deposit Ac	CBA	n/a	0.20%	n/a	337,249	104,364	47	114,041	327,619
51129	Fixed Term Deposit	IMB Bank	211	1.55%	01-Jul-20	1,000,000		8,960	1,008,960	0
043845	Fixed Term Deposit	ME Bank	166	1.55%	01-Jul-20	200,000		1,410	201,410	0
044756	Fixed Term Deposit	Macquarie	120	1.70%	01-Jul-20	1,000,000		5,589	1,005,589	0
044131	Fixed Term Deposit	Rural Bank	150	1.57%	02-Jul-20	1,390,000		8,968	1,398,968	0
045397	Fixed Term Deposit	ME Bank	120	1.60%	31-Jul-20	913,707		4,806	918,513	0
043843	Fixed Term Deposit	ING	200	1.60%	04-Aug-20	1,000,000				1,000,000
52050	Fixed Term Deposit	IMB Bank	91	0.90%	01-Sep-20	250,000				250,000
046767	Fixed Term Deposit	BoQ	92	0.85%	02-Sep-20	400,000				400,000
047306	Fixed Term Deposit	NAB	123	0.80%	02-Nov-20		1,000,000			1,000,000
047304	Fixed Term Deposit	ME Bank	153	0.70%	01-Dec-20		330,000			330,000
052201	Fixed Term Deposit	IMB Bank	153	0.75%	01-Dec-20		1,000,000			1,000,000
047336	Fixed Term Deposit	Rural Bank	200	0.75%	18-Jan-21		1,398,968			1,398,968
047849	Fixed Term Deposit	ME Bank	185	0.60%	01-Feb-21		918,513			918,513
Total Investments						13,802,386	7,852,845	39,872	8,376,431	13,318,672
Represented By:						Percentage of Total				
L072300	Reserve - Airport			17.90%		1,147,412		5,332		1,152,743
L072100	Reserve - Asset Replacement			46.78%		2,998,472		13,933		3,012,405
L072200	Reserve - Computer			1.73%		110,609		514		111,123
L072400	Reserve - Leave			2.91%		186,521		867		187,388
L072500	Reserve - Wiluna Telecentre			0.27%		17,376		81		17,457
L072505	Reserve - Caravan Park			10.17%		652,126		3,030		655,156
L072506	Reserve - Canning-Gunbarrel Discovery Centre			2.11%		135,094		628		135,722
L072507	Reserve - Unspent Grants			Not Applicable		6,074				6,074
L072508	Reserve - Community Development			7.34%		470,229		2,185		472,414
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			8.45%		541,260	104,364	2,515		648,138
L072511	Reserve - Retentions			Not Applicable		75,784				75,784
L072512	Reserve - Shop			2.34%		150,000		697		150,697
	Sub Total Reserves			100.00%		6,490,956	104,364	29,781	0	6,625,101
	Muni Fund Term Deposits					6,050,662	2,000,000	9,249	2,009,249	6,050,662
	Muni Fund Call Deposits					1,260,767	1,101,000	842	1,719,700	642,909
	Sub Total Non-Reserves					7,311,429	3,101,000	10,091	3,728,949	6,693,571
	Total Funds Invested					13,802,386	3,205,364	39,872	3,728,949	13,318,672

Diversification of Investments as at 31 July 2020



S&P Rating		Percentage	Value
A1	ANZ Bank	7.51%	\$1,000,000
A2	BoQ	14.27%	\$1,900,000
A1	CBA	7.29%	\$970,528
A2	IMB Bank	15.02%	\$2,000,000
A1	ING Bank	7.51%	\$1,000,000
A2	ME Bank	15.39%	\$2,049,176
A2	MyState	7.51%	\$1,000,000
A1	NAB	15.02%	\$2,000,000
A2	Rural Bank	10.50%	\$1,398,968
		100.00%	\$13,318,672



Transfers in and out of "at call" accounts

Date	CBA Muni Cash Deposit		CBA Reserve Cash Deposit		Doc. No.
	Transfers In	Tansfers Out	Transfers In	Tansfers Out	
01-Jul-20	\$40,000.00				31848
01-Jul-20				\$114,040.83	31849
02-Jul-20	\$5,000.00				31947
03-Jul-20		\$60,000.00			31975
07-Jul-20	\$46,000.00				33216
10-Jul-20		\$120,000.00			34307
14-Jul-20	\$1,010,000.00				34841
16-Jul-20		\$115,000.00			34976
16-Jul-20			\$104,363.64		34977
17-Jul-20		\$60,000.00			35039
21-Jul-20		\$63,000.00			35129
24-Jul-20		\$142,000.00			35198
28-Jul-20		\$884,000.00			35287
28-Jul-20		\$50,000.00			35288
28-Jul-20		\$15,000.00			35289
31-Jul-20		\$210,700.00			35347
	<u>\$1,101,000.00</u>	<u>\$1,719,700.00</u>	<u>\$104,363.64</u>	<u>\$114,040.83</u>	

RAUP	\$169,685.00
RAUP Refund (April 2020)	-\$105,031.00
15-Jun-20 RAUP acquitted June 2020 (Document 31292)	-\$64,654.00
DFES	\$5,619.35
	-\$5,619.35
Drug Action Plan	\$10,000.00
05-Dec-19 Disco Sound & Lighting Equipment (Document 17843)	-\$3,662.73
13-Mar-20 Sausages for Disco (Document no. 24059)	-\$263.64
	<u>\$6,073.63</u>

Environmental Industries

27/09/2019	16,886.57
1/11/2019	51,786.17
27/11/2019	70,857.18
10/01/2020	-63,746.07
	<u>\$75,783.85</u>



Annual Report

2018/2019



SHIRE OF WILUNA

Our Vision

A proud, green, go-ahead and healthy Wiluna

Our Mission

Working together to enhance our future through good governance

Contact Details:

70 Wotton Street
WILUNA WA 6646

Telephone: 08 9981 8000
Email: reception@wiluna.wa.gov.au
Web: www.wiluna.gov.au

Annual Report for the period 1 July 2018 to 30 June 2019

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PRESIDENT'S REPORT

Another eventful Year.

The refurbishment of the Wiluna Club Hotel into the new Shire Administration Centre, as well as the old Wiluna Hospital which is now the Canning – Gunbarrel Discovery Centre, has saved and preserved two of a handful of remaining historic buildings. The Administration Centre will allow staff to operate more efficiently and comfortably, whilst the Discovery Centre will be a central point for displaying all of Wiluna's history as well as the Tjukurba Art Gallery.

A Back to Wiluna event was held in early September 2018 to celebrate this occasion and officially open both buildings. It attracted many old Wiluna residents as well as a number of Members of Parliament from all sides. It is the start of reinventing Wiluna and putting it back on the map for all the right reasons. The caravan park will be the next major project of priority (all staff involved in the delivery of both projects are to be commended for the final outcome)

The report into the Shire of Wiluna was delivered at the end of September. All recommendations are being addressed by Council and Staff.

Roadworks related to the WANDRRA programme (rain disaster event) were completed at the end of June, totalling just over \$9 Million

The Martu-ku Yiwarra Training Centre of which the Shire of Wiluna is the major funder and supporter, has been very successful in its progression of providing training and employment opportunities to local Martu and is now starting to hit the mark in creating hope and opportunity to many. I thank all involved for the results being delivered.

It is a disappointment to many that some sectors of the Mining Industry still choose to be very selective, in the absence of legislation, to flout their social responsibility in meaningful ways. FIFO, not building camps in town are still but a few!

I thank all the Councillors and Staff for their support during the past year and trust the following year will be one of timely delivery of projects and the start of making the Town and the Shire of Wiluna an attractive place to both work and live.

CHIEF EXECUTIVE OFFICER'S REPORT

(Subsection 5.53 (2) (b), Local Government Act 1995)

It is a requirement of our legislation that a local government's Annual Report is to contain a report from the CEO. Although I was not the CEO at any time during the period which is the subject of this annual report (and I am not the CEO at the time of writing this report), I have been asked to write this report in compliance with the Act. I believe the reason the task has fallen to me is because I was here throughout the period doing my best to support the CEO and the team. Inasmuch as all the other executive managers from 2018-2019 are no longer in the Shire's employ, I am "the last man standing."

The first half of the 2018-2019 financial year was a period of considerable achievement for the Shire.

Both the new Shire Administration Centre (and Moonlight Hall) and the Canning-Gunbarrel Discovery Centre were completed early in this period. The Shire's administration staff occupied the former Wiluna Club Hotel which had been refurbished as the Shire's Administration Centre during late July/early August, and the Canning-Gunbarrel Discovery Centre opened to the public at about the same time.

It was the vision of the then CEO Colin Bastow that regular community events should be held in the Moonlight Hall, and the Shire's Recreation and Leisure Coordinator, Tamihana Cummings, had been tasked with ensuring that it happened.

The first event to be held in the Moonlight Hall (as it later became named by the Council) was a NAIDOC community dinner and movie to acknowledge the hard work that the mums, nans, aunties and sisters do for the children and their families and also to acknowledge the cultural knowledge and time they share with the community and service providers of Wiluna.

More community events was a feature of the year - there were regular "Trash & Treasure" events, movie screenings, bingo nights, karaoke nights, etc. The community and the staff of various agencies in town enjoyed engaging and socialising together.

A group of children attended the Stephen Michael Foundation Football Carnival in Meekatharra, and the Storm Co crew visited Wiluna to help engage with the kids.

The "official" opening of the Canning-Gunbarrel Discovery Centre and the new Shire Administration Centre both took place in early September among three days of events which became known as the "Back to Wiluna" week. It included workshops and concerts with Ray Ryder and his band, Wiluna's Mandildjara Band, Mary G, Gina Williams and Guy Ghouse, a community movie and a fireworks show.

Member for Kalgoorlie Kyran O'Donnell, one of the number of politicians in attendance at the opening of the two buildings—alongside Labour's Kyle McGinn, the Liberals' Melissa Price, Ken Baston, One Nation's Robin Scott and the Nationals WA's Vince Catania, Mia Davies and Jacqui Boydell—said there was a "very good feeling in the town" at the moment.

Other community events in the first half of the 2018-2019 financial year included concerts by the Re-Mains and the Desert Stars, football (watching) events in Moonlight Hall watching the Bledisloe Cup matches, State of Origin, and the NRL and AFL finals on the big screen, and of course the big community Christmas party.

Each year a number of staff terminate their employment with the Shire and move on to other things. It is not my intention to mention them all, but in October we said goodbye and good luck to Lavenia Ratabua who had worked for the Shire for more than 10 years and was always ready with a smile to help anyone.

The Shire-operated Tjukurba Art Gallery is funded through the Australian Government's Indigenous Visual Arts Industry Support Program (IVAIS). Part of



the funding requirement is to have a triennial business plan, and the previous plan was due to expire on 31 December 2018.



The Council adopted a new business plan for Tjukurba Art Gallery for the triennium commencing 1 January 2019 at its December 2018 ordinary meeting.

I was very pleased when the CEO appointed Linaire Hodge as the Art Gallery Coordinator with responsibility for implementing the business plan.

Because the business plans are organised by calendar years rather than financial years, we report on that basis.

However, I am pleased to say that 2019 has been one of the most successful years for Tjukurba Art Gallery for some time.

Australia Day 2019 was marked by a community pool party and barbecue.

Among the other projects delivered during the 2018-2019 financial year were:

- A new Electronic Document Management and Retrieval System (EDMRS) that has resulted in documents being able to be efficiently registered and efficiently retrieved when required; and
- Two new websites:
 - An attractive new Shire website with portals directly into the new EDMRS so that documents can be more efficiently shared with the public; and
 - A new website for the Tjukurba Art Gallery that has online sales capability.

I first arrived in Wiluna in January 2017, just in time to experience some damaging storms that caused damage to (among other things) the Shire's roads. Under the Western Australian Natural Disaster Relief and Recovery Arrangements (WANDRRA) reinstatement works had to be completed by 30 June 2019.

That was a very substantial body of work – a lot of preliminaries such as quantifying the damage, making funding submissions, calling for and evaluating tenders, awarding contracts, etc was done during the 2017-2018 financial year, but most of the actual repair works were carried out in the year which is the subject of this report. Eventually, the work was completed by the deadline.

All-in-all this was an extremely busy year for the whole staff, and for the CEO and executive management team in particular. At the Shire's internal Christmas party for Councillors and staff, several people commented to me how pleased they were with the current management team and the way the Shire was going.

By the time staff returned to work after the Christmas-New Year break, the wind had changed.

After delivering so much, Executive Manager Technical Services Angela Hoy resigned and left in May. This report should ordinarily have been the responsibility of the CEO Colin Bastow (pictured, below), so I will end this report by quoting him:

"I would like to thank Angela Hoy, Executive Manager Technical Services for her contribution towards the development of the Wiluna community over the past two years, particularly with the renovation of the former Wiluna Club Hotel and the repairs to the flood-damaged road works which is expected to be completed shortly."

Warren Olsen
Deputy Chief Executive Officer



ELECTED MEMBERS

The Shire of Wiluna is comprised of 7 elected members. Each member has a term of 4 years. Of these elected positions, four are going to expire in 2019 and three in 2021.

Elected members until 2019:

Cr Stacey Petterson (Deputy President)
Cr. Graham Harris
Cr Caroline Thomas
Cr Norma Ward

Elected members until 2021:

Cr Jim Quadrio (President) (re-elected to Council in October 2017)
Cr Lena Long (elected to Council in October 2017)
Cr Peter Grundy (elected to Council in October 2017)

The Council meets on the fourth Wednesday of each month and is open to the general public. Special council meetings are advertised in advance. [Agendas](#) and [minutes](#) of Council meetings are made available to the members of public at the Shire's Administration office or from the Shire's website.

COUNCIL MEETINGS HELD IN 2018 - 2019

Date	Venue	Starting Time
25 July 2018 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	12.15 pm
10 August 2018 (special meeting)	O'Shaughnessy Council Chambers, Wotton Street	10.07 am
22 August 2018 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	Not recorded
26 September 2018 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	Not recorded
24 October 2018 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	12.29 pm
28 November 2018 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	12.01 pm
19 December 2018 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	12.17 pm
12 February 2019 (special meeting)	O'Shaughnessy Council Chambers, Wotton Street	9.05 am
27 February 2019 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	9.04 am
27 March 2019 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	9.30 am
8 May 2019 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	9.24 am
22 May 2019 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	9.16 am
12 June 2019 (special meeting)	O'Shaughnessy Council Chambers, Wotton Street	9.05 am
26 June 2019 (ordinary meeting)	O'Shaughnessy Council Chambers, Wotton Street	10.00 am

STATUTORY REPORTS

National Competition Policy

In 1995, the Council of Australian Government entered into a number of agreements collectively known as the National Competition Policy. The policy is a whole of Government approach to bring about reform in the public sector to encourage Government to become more competitive. Local Government will mainly be affected where it operates significant business activities (apply to activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest) which compete with private sector business. Local Government will also be impacted where its local laws unnecessarily affect competition.

The Shire of Wiluna is required to comply with certain policies contained within the National Competition Policy statement and report on progress in connection with Competitive Neutrality Principle and review of Local Laws.

The Shire of Wiluna has incorporated the principles and assessment of National Competition Policy into its practices and activities, and does not believe to have undertaken activities that have been anti-competitive in nature.

Disability Services Act

Section 5.53 of the Local Government Act 1995 and section 29 of the Disability Services Act 1993 require the Shire to include a report in its Annual Report about the implementation of its Disability Access and Inclusion Plan (DAIP).

The Council adopted the Shire of Wiluna's current DAIP (*Shire of Wiluna Disability Access and Inclusion Plan 2017–22*) in June 2017 and it was submitted to the Disability Services Commission in July 2017 (along with the DAIP Review Report). The DAIP is available (upon request) in standard, large-print, and audio formats.

Schedule 3 of the Disability Services Regulations 2004 specifies six desired outcomes of DAIPs.

1. People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority.
2. People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.
3. People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of the public authority.
5. People with disabilities have the same opportunities as other people to make complaints to a public authority.
6. People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority.
7. People with disabilities have the same opportunities as other people to obtain and maintain employment with a public authority.

As required by the Act, the Shire of Wiluna is required to review the progress of the DAIP, comparing proposed outcomes to achievements. The Shire remains committed to the above outcomes and ensures that activities undertaken are conducted in a manner consistent with the provision requirements of the Act. The DAIP 2018/2019 progress report was submitted to the Disability Service Commission on 30th June 2019.

Records Management and State Records Act 2000

A new Shire of Wiluna Record Keeping Plan was drawn up in 2016 and presented to the State Records Commission for approval. At its meeting on 24 October 2017 the State Records Commission approved the amended Recordkeeping Plan. In accordance with section 28 of the *State Records Act 2000*, the Plan for the Shire is to be reviewed within five years of its approval date. Once completed, a report of the review must be submitted to the State Records Office by **24 October 2022**.

A new Electronic Document Management and Retrieval System (EDMRS) was introduced during the 2018-2019 financial year, which has facilitated the gaining of substantial efficiencies in the management and retrieval of documents.

In compliance with the Act requirements outlined in State Records Commission Standard 2, the Shire of Wiluna will report on:

- The efficiency and effectiveness of the organisation's recordkeeping system.
Performance indicators are used to assess the adequacy of the records creation and capture and file management. Overall performance in recordkeeping processes has improved with ongoing implementation of the Shire's recordkeeping system.
- The efficiency and effectiveness of the recordkeeping training program.
The Shire's recordkeeping training program includes recordkeeping awareness for staff and strategies to ensure full and meaningful compliance with the standard.

Plan for the Future

The Local Government Act requires Council to plan for the future of its district and that plans made "are in accordance with any regulations made about planning for the future".

The Shire has complied with the entire Integrated Planning and Reporting Framework requirement established by the Department of the Local Government. However, the plans do need to be updated to include the list of Strategic Projects that had been reviewed by the local community and endorsed by Council.

It is also the requirement of the Act, that the Annual Report must include an overview of the Plan for the Future including the major initiatives that are proposed to continue or commence in the next financial year.

The following major projects are proposed to continue or commence in 2019/20:

- Infrastructure Renewals/Improvements
- Tourism Infrastructure
- Caravan Park Infrastructure (Project Planning)
- Park, Gardens (Green Space)
- Capital road works- Rural Roads
- Replacement of plant and equipment,
- Main Street Revitalisation
- Airport and Runway Renewal
- Purchase of residential and commercial land, and
- Construction of Additional Staff Housing.

The Shire engaged the services of Moore Stephens to help with the updating of the Shire's Integrated planning and reporting plans. The status of the various plans is as follows:

- Community Strategic Plan 2018-2028 – Adopted by the Council on 23 May 2018,
- Corporate Business Plan 2019-2023 – Reviewed and adopted by the Council on 24 July 2019,
- Workforce Plan 2018-2022 – Adopted by the Council on 26 September 2018, and
- Strategic Resource Plan 2018-2033 – Adopted by the Council on 26 September 2018.

Employee Remuneration Information

Local Government Act 1995, Section 5.53 and Administration Regulations 1996 – Reg. 19B require local governments to disclose in their annual report the number of employees entitled to annual salary of \$100,000 or more, and the number of employees with an annual salary with entitlement that falls within each band of \$10,000 over \$100,000.

For the reporting period, the Shire of Wiluna had three employees with an annual salary exceeding \$100,000:

- One employee within the \$140,000 - \$150,000 band
- One employee within the \$150,000 - \$160,000 band
- One employee within the \$180,000 - \$190,000 band

Freedom of Information Statement

In accordance with section 96 of the Freedom of Information Act 1992, the Shire of Wiluna is required to publish its Freedom of Information (FOI) Statement in its Annual Report.

The Freedom of Information Statement that was applicable during the 2018-2019 reporting period is attached as Appendix 1 commencing on page 11 of this report.

No Freedom of Information application has been received by the Shire of Wiluna in the year 2018-2019. One application received in 2017-2018 was finalised in 2018-2019.

Complaints Register

Section 5.121 requires that a register of all complaints, made in relation to conduct of members, be disclosed in the Annual Report.

For the year ended 30 June 2019, the Shire of Wiluna had no complaints of this nature to disclose.



Freedom of Information Statement

1.0 Introduction

This Information Statement is published by the Shire of Wiluna in accordance with the requirements of Section 96(1) of the Freedom of Information Act 1992.

1.1 Freedom of Information Act 1992

The Freedom of Information Act grants you a legally enforceable right to access records (which are not otherwise exempt) held by both State and Local Government agencies. You do not need to demonstrate any connection to or reason for seeking access to these records.

It gives you the right to apply for your personal information and amend where you believe them to be inaccurate, incomplete, out-of-date or misleading.

It requires that the Shire of Wiluna allows access to documents concerning its operations and that they be made available to the public.

The Act also makes it possible for you to apply for any record of information held by the Shire of Wiluna.

1.2 Structure and Functions of the Shire of Wiluna

The Shire of Wiluna is a body corporate constituted under the Local Government Act 1995 (WA).

It is governed by a Council comprised of 7 elected members. A half-Council election is held every two years (ie. in October of each odd-numbered year). Generally speaking (that is, except for Councillors who are elected to fill casual vacancies), the elected members serve for four-year terms of office.

To view details of the current elected members, click [here](#).

The Council is required to employ a Chief Executive Officer (CEO) who is responsible for the day-to-day operations of the organisation, acting as the principal adviser to the Council, and carrying out various statutory responsibilities derived directly from the Local Government Act and from other legislation.

The CEO is responsible for employing such other staff (within the constraints of the budget) as he or she requires to ensure that the Shire's services are efficiently delivered and that the Shire is well-administered in compliance with the legislation.

The general function of a local government is to provide for the good government of persons in its district.¹

More specifically, the functions of the Shire of Wiluna include (but are not limited to) the following:

- Strategic planning
- Maintenance of a network of approximately 1,970 kilometres of local streets and roads
- Operation of a public library
- Maintenance and operation of the Wiluna Aerodrome
- Emergency planning and recovery
- Fire prevention (and administration of the Wiluna Bush Fire Brigade)
- Animal Control (including dog and cat registration)
- Public health (septic installation approvals, food premises inspections, swimming pool inspections)
- Pest control
- Refuse and Liquid Waste Site operation and maintenance
- Refuse collection
- Operation of an effluent system
- Town planning
- Development (ie. planning, building and demolition) approvals
- Cemetery operation and maintenance
- Operation and maintenance of public conveniences
- Provision and maintenance of footpaths and street furniture
- Provision, operation and maintenance of community infrastructure including
 - Moonlight Hall function Centre
 - Wiluna Oval and Changerooms
 - Wiluna Swimming Pool
 - Gymnasium
 - Wiluna Youth Centre
 - Wiluna Sports Courts
 - Various parks and playgrounds
- Radio rebroadcasting (ABC Regional, ABC National, Red FM, Triple J)
- Economic development
- Provision of tourism services and infrastructure
- Area promotion
- Provision, operation and maintenance of the Canning-Gunbarrel Discovery Centre
- Operation of the [Tjukurba Art Gallery](#)
- Provision of youth programs, after-school programs and vacation programs
- Provision of recreation and leisure activities
- Organisation of community events (Australia Day, ANZAC Day, NAIDOC week, Christmas party, etc)
- Advocacy on behalf of the district and its community to the other (ie. state and federal) spheres of government and their various agencies.

¹ Subsection 3.1 (1) of the Local Government Act 1995.

1.3 Decision-making

Council meetings are held monthly (except in January). Click [here](#) for a schedule of Council meeting dates/times.

Meeting agendas are available on the Shire's website by clicking [here](#). All meetings are open to the public to attend and there is some time set aside at the beginning of each Council meeting for public questions.

Meetings may be closed to the public to consider a range of confidential matters that are set out in subsection 5.23 (2) of the Local Government Act 1995.

To influence Council decisions or participate in formulation of the Shire's policy, members of the public can:

- Write to the CEO (PO Box 38, WILUNA WA 6646 or email reception@wiluna.wa.gov.au)
- Petition the Council (petitions should be sent to the CEO as described above)
- Apply to the CEO to wait upon the Council as a deputation.
- Attend a public consultation event. Details of public consultation events will be published in a public notice on the Shire's website. Public notices can be accessed by clicking [here](#)
- Make a written submission in response to any public notice published from time-to-time inviting public submissions in relation to a variety of matters. Local public notices will be published in the *Wiluna Wire*, on the Shire's noticeboard and on the Shire's website. Statewide public notices will be published in the *West Australian*, on the Shire's noticeboard and on the Shire's website. Current public notices can be accessed by clicking [here](#)

In the case of some decisions, an affected party can appeal to the State Administrative Tribunal. For more information or to apply for a review of a decision, visit the [State Administrative Tribunal website](#).

Complaints can also be made to the Ombudsman of Western Australia. For more information or to lodge a complaint with the Ombudsman, visit the [Ombudsman Western Australia website](#).

1.4 Publicly Available Information

The Freedom of Information Act does not apply to documents that are already publicly available either for purchase or for free distribution.

The Shire of Wiluna has quite a lot of documents that are publicly available, including (but not limited to):

- Minutes
- Agendas
- Meeting schedules
- Tender Register
- Register of financial interests
- Annual Reports
- Budgets

- Community Strategic Plan
- Shire of Wiluna Corporate Business Plan
- Forward Capital Works Plan
- Disability Access and Inclusion Plan
- Local Emergency Arrangements
- Gift Registers
- Shire of Wiluna Local Laws
- Shire of Wiluna Local Planning Strategy
- Shire of Wiluna Local Planning Scheme No. 2
- Wiluna South Local Structure Plan
- Shire of Wiluna Policy Manual
- Tourist Information
- *Wiluna Wire* (community newsletter)

The Shire has a public Document Centre that can be accessed from links on its website.

So before contemplating a Freedom of Information application, it may be advisable to check if the sought document(s) is/are available from the Shire's website by clicking [here](#).

The Shire also operates a public library where books can be read. Most of the books are also able to be borrowed.

Documents that are publicly available are free of charge in electronic form or may be purchased in printed form.

The Shire of Wiluna's Canning-Gunbarrel Discovery Centre sells maps, tourist guides and other books (amongst other merchandise).

1.5 FOI Applications for access to documents

To be a valid application, the FOI Act requires that an application must:

- be in writing;
- give enough information to identify the documents;
- give an Australian address for correspondence;
- be accompanied by the application fee;
- be lodged at the office of the agency;
- give any other information required under regulations

A form is available to assist you in submitting an appropriate application; otherwise, any written application that contains the information set out immediately above would be sufficient.

The Shire of Wiluna may request proof of your identity, e.g. current driver's licence.

If you are seeking access to a document(s) on behalf of another person, an authorisation in writing will be required.

Your application will be dealt with as soon as practicable (within 45 days) after it is received.

The role of the Shire of Wiluna's Freedom of Information Officer is fulfilled by the Deputy CEO. Applications can be lodged:

- By hand delivery: Shire of Wiluna Administration Centre
70 Wotton Street
WILUNA WA 6646
- By post: Shire of Wiluna
ATTENTION: FOI Officer
PO Box 38
WILUNA WA 6646
- By email: dceo@wiluna.wa.gov.au

An application for non-personal information is not considered to be lodged until the application fee has been paid.

1.6 Freedom of Information Fees and Charges

No fee or charge is applicable to applications for personal information or amendment of personal information.

The scale of fees and charges applicable under the FOI Regulations are as follows:

Fees (GST Exempt)

- | | |
|--|--------|
| a. Application fee (for applications for non-personal information) | \$30 |
| b. Application fee for personal information | No Fee |

Charges (GST applicable)

- | | |
|--|-------------|
| c. Staff time dealing with the application, supervised access, photocopying, transcribing information from tape etc (per hour or pro rata for part of an hour) | \$30 |
| d. Photocopies (per copy) | \$0.20 |
| e. Duplicating a tape, film or computer information | Actual Cost |
| f. Delivery, packaging and postage | Actual Cost |

Advance Deposits

- | | |
|--|-----|
| g. Percentage of estimated charges payable | 25% |
| h. Further advance deposit as a percentage of estimated charges may be required (for large applications) | 75% |

No fees or charges for internal or external review.

1.7 Applications for amendment of personal information

Applications for amendment of personal information can be lodged in the same way as applications for access to documents, as set out in section 1.5 of this document.

Such applications will be dealt with by the Shire's FOI Officer, who may seek documentary confirmation of the information which is sought to be corrected.

1.8 What Happens Once Your Application Has Been Processed

Once all information/records have been assessed, you will be provided with "Final Notice of Decision". This notice will detail the process undertaken with your application, the documents identified as falling within the scope of your application, what if any information is to be withheld (due to exemptions) and the options you have available should you be dissatisfied with the decision.

Copies of the released documents may also be included with the decision or will be provided shortly thereafter.

1.9 Internal Review

If you are dissatisfied by a decision concerning your application, then you can apply to the Shire for an Internal Review of this decision. To apply for an Internal Review:

- You must make an application in writing or fill in an internal review application form and lodge it with the Shire within thirty (30) days of being given notice of the decision.
- The lodgement must give details of the decision you wish to have reviewed and given address in Australia to which notices can be sent.
- The Shire will then conduct a review within 15 calendar days once the review application is received.

If you are still dissatisfied after the Internal Review has been completed, you may seek an external review by the Information Commissioner. This request must be made in writing to the Information Commissioner giving details of the decision to which your complaint relates.

Any party to a complaint may appeal to the Supreme Court on any question of law arising out of a decision of the Information Commissioner, except for a decision as to the deferral of access to a document, the charges to be imposed for dealing with an access application and the payment of a deposit on account of charges.

1.10 Form of Access

You can request access to documents by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, or a written document in case of a document where words can be reproduced in written form.

Further information can be obtained from the Shire of Wiluna reception. The contact number is (08) 9981 8000 or email reception@wiluna.wa.gov.au

If you want a Freedom of Information application form, you can download a form from the Shire of Wiluna's website by clicking [here](#).

The Freedom of Information Act 1992 is available for purchase from the State Law Publisher, 10 William Street, Perth (Telephone: (08) 6552 6000). Or alternatively, you can download a free copy of the Freedom of Information Act from the State Law Publisher's website by clicking [here](#).

ANNUAL FINANCIAL REPORT

FOR YEAR ENDED 30TH JUNE 2019

SHIRE OF WILUNA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

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Principal place of business:
70 Wotton Street, Wiluna WA 6646

**SHIRE OF WILUNA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wiluna for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Wiluna at 30 June 2019 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

13TH

day of

JULY

2020



Acting Chief Executive Officer

Edwin Piper



SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
AS AT 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	22(a)	5,001,576	4,731,751	4,246,103
Operating grants, subsidies and contributions	2(a)	12,417,555	11,443,698	2,959,146
Fees and charges	2(a)	383,984	606,280	524,125
Interest earnings	2(a)	298,617	245,850	279,062
Other revenue	2(a)	166,590	30,200	90,842
		18,268,322	17,057,779	8,099,278
Expenses				
Employee costs		(1,942,762)	(2,744,173)	(1,588,574)
Materials and contracts		(11,955,908)	(14,408,801)	(3,736,066)
Utility charges		(205,562)	(297,850)	(200,462)
Depreciation on non-current assets	10(b)	(1,264,344)	(2,792,300)	(2,749,847)
Interest expenses	2(b)	(166,021)	(158,905)	(35,597)
Insurance expenses		(239,790)	(228,644)	(257,751)
Other expenditure		(327,349)	(397,180)	(162,961)
		(16,101,736)	(21,027,853)	(8,731,258)
		2,166,586	(3,970,074)	(631,980)
Non-operating grants, subsidies and contributions	2(a)	2,211,353	2,350,882	1,748,933
Profit on asset disposals	10(a)	3,200	20,571	27,219
(Loss) on asset disposals	10(a)	(101,272)	(78,517)	(516,620)
Fair value adjustments to financial assets at fair value through profit or loss	7(b)	17,517	0	0
(Loss) on revaluation of furniture and equipment	8(a)	(75,999)	0	0
		2,054,799	2,292,936	1,259,532
Net result for the period		4,221,385	(1,677,138)	627,552
Other comprehensive income / (losses)				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	(8,059)	0	(114,239,173)
Total other comprehensive income / (losses) for the period		(8,059)	0	(114,239,173)
Total comprehensive income / (losses) for the period		4,213,326	(1,677,138)	(113,611,621)

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



BUTLER SETTINGER (AUDIT) PTY LTD

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
AS AT 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue	2(a)			
Governance		177	20,971	101
General purpose funding		8,020,690	6,161,339	6,999,423
Law, order, public safety		19,417	16,120	16,452
Health		0	200	127
Housing		30,377	4,500	49,399
Community amenities		85,196	80,260	81,493
Recreation and culture		299,324	197,950	188,643
Transport		9,709,543	10,495,718	749,396
Economic services		20,443	45,500	14,694
Other property and services		83,155	35,220	(450)
		18,268,322	17,057,778	8,099,278
Expenses				
Governance		(1,652,800)	(2,144,522)	(228,957)
General purpose funding		(424,291)	(315,231)	(1,195,523)
Law, order, public safety		(108,649)	(195,753)	(117,283)
Health		(48,248)	(82,111)	(56,708)
Education and welfare		(52,250)	(59,476)	(39,990)
Housing		(244,672)	(470,644)	2,956
Community amenities		(495,319)	(598,157)	(328,764)
Recreation and culture		(1,619,484)	(1,973,133)	(1,074,427)
Transport		(10,845,055)	(14,549,172)	(3,923,169)
Economic services		(305,713)	(491,740)	(215,955)
Other property and services		(139,234)	10,992	(1,517,841)
		(15,935,715)	(20,868,947)	(8,695,661)
Finance Costs				
Governance		0	(1,000)	2,153
Housing		(61,275)	(59,192)	(7,619)
Recreation and culture		(11,817)	(11,371)	(6,145)
Economic services		(49,161)	(45,026)	(18,544)
Other property and services		(43,768)	(42,316)	(5,442)
		(166,021)	(158,905)	(35,597)
		2,166,586	(3,970,074)	(631,980)



SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
AS AT 30TH JUNE 2019

Non-operating grants, subsidies and contributions	2(a)	2,211,353	2,350,882	1,748,933
Profit on disposal of assets	10(a)	3,200	20,571	27,219
(Loss) on disposal of assets	10(a)	(101,272)	(78,517)	(516,620)
Fair value adjustments to financial assets at fair value through profit or loss	7(b)	17,517	0	0
(Loss) on revaluation of furniture and equipment	8(a)	(75,999)	0	0
		2,054,799	2,292,936	1,259,532
Net result for the period		4,221,385	(1,677,138)	627,552
Other comprehensive income / (losses)				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	(8,059)	0	(114,239,173)
Total other comprehensive income / (losses) for the period		(8,059)	0	(114,239,173)
Total comprehensive income / (losses) for the period		4,213,326	(1,677,138)	(113,611,621)

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



SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019	2018 Restated
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,241,326	9,319,963
Trade receivables	5	3,051,840	426,710
Other financial assets	7(a)	1,440,000	3,225,827
Inventories	6	22,235	15,846
TOTAL CURRENT ASSETS		13,755,401	12,988,346
NON-CURRENT ASSETS			
Other financial assets	7(b)	17,517	0
Property, plant and equipment	8	21,664,210	20,381,172
Infrastructure	9	57,154,492	55,071,668
TOTAL NON-CURRENT ASSETS		78,836,219	75,452,840
TOTAL ASSETS	16	92,591,620	88,441,186
CURRENT LIABILITIES			
Trade and other payables	12	748,365	1,343,617
Borrowings	13(a)	286,725	253,831
Provisions	14	319,022	170,002
TOTAL CURRENT LIABILITIES		1,354,112	1,767,450
NON-CURRENT LIABILITIES			
Borrowings	13(a)	3,431,399	3,079,231
Provisions	14	34,494	36,216
TOTAL NON-CURRENT LIABILITIES		3,465,893	3,115,447
TOTAL LIABILITIES		4,820,005	4,882,897
NET ASSETS		87,771,615	83,558,289
EQUITY			
Retained surplus		27,275,084	24,163,957
Reserves - cash backed	4	6,905,356	5,795,098
Revaluation surplus	11	53,591,175	53,599,234
TOTAL EQUITY		87,771,615	83,558,289

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



SHIRE OF WILUNA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2019

		RETAINED	RESERVES	REVALUATION	TOTAL
	NOTE	SURPLUS	CASH	SURPLUS	EQUITY
		\$	\$	\$	\$
Restated Balance as at 1 July 2017		22,765,590	6,565,913	167,838,407	197,169,910
Comprehensive income					
Net result for the period		627,552	0	0	627,552
Other comprehensive income / (losses)	11	0	0	(114,239,173)	(114,239,173)
Total comprehensive income / (losses)		627,552	0	(114,239,173)	(113,611,621)
Transfers from/(to) reserves		770,815	(770,815)	0	0
Restated Balance as at 30 June 2018	28	24,163,957	5,795,098	53,599,234	83,558,289
Comprehensive income					
Net result for the period		4,221,385	0	0	4,221,385
Other comprehensive income / (losses)	11	0	0	(8,059)	(8,059)
Total comprehensive income / (losses)		4,221,385	0	(8,059)	4,213,326
Transfers from/(to) reserves		(1,110,258)	1,110,258	0	0
Balance as at 30 June 2019		27,275,084	6,905,356	53,591,175	87,771,615

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



SHIRE OF WILUNA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,987,841	4,731,751	4,288,597
Operating grants, subsidies and contributions		9,785,504	11,443,698	3,149,024
Fees and charges		383,984	606,280	524,125
Interest received		298,617	245,850	279,062
Goods and services tax received		1,572,684	0	56,399
Other revenue		166,590	30,200	90,842
		17,195,220	17,057,779	8,388,049
Payments				
Employee costs		(1,952,948)	(2,744,173)	(1,516,483)
Materials and contracts		(12,402,647)	(14,408,801)	(3,071,326)
Utility charges		(205,562)	(297,850)	(200,462)
Interest expenses		(163,563)	(158,905)	(52,509)
Insurance paid		(239,790)	(228,644)	(257,751)
Goods and services tax paid		(1,551,905)	(397,180)	(199,886)
Other expenditure		(327,347)	0	0
		(16,843,762)	(18,235,553)	(5,298,417)
Net cash provided by (used in) operating activities	15	351,458	(1,177,774)	3,089,632
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(2,343,883)	(3,598,326)	(6,215,049)
Payments for construction of infrastructure		(2,672,454)	(5,456,222)	(1,977,751)
Non-operating grants, subsidies and contributions		2,211,353	2,350,882	1,748,933
Proceeds from sale of property, plant & equipment		204,000	320,000	751,002
Net cash provided by (used in) investment activities		(2,600,984)	(6,383,666)	(5,692,865)
CASH FLOWS FROM FINANCING ACTIVITIES				
Term Deposits		1,785,827	0	(3,225,827)
Repayment of borrowings		(264,938)	(264,746)	(165,647)
Proceeds from new borrowings		650,000	650,000	2,400,000
Net cash provided by (used in) financing activities		2,170,889	385,254	(991,474)
Net increase (decrease) in cash held		(78,637)	(7,176,186)	(3,594,707)
Cash at beginning of year		9,319,963	12,914,670	12,914,670
Cash and cash equivalents at the end of the year	15	9,241,326	5,738,484	9,319,963

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



BUTLER SETTLEMENTS (AUSTRALIA) PTY LTD

SHIRE OF WILUNA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	23 (b)	5,679,628	5,725,652	6,247,867
		5,679,628	5,725,652	6,247,867
Revenue from operating activities (excluding rates)				
Governance		20,894	20,971	101
General purpose funding		3,019,114	1,452,964	2,753,320
Law, order, public safety		19,417	16,120	16,452
Health		0	200	127
Housing		30,377	4,500	49,399
Community amenities		85,196	80,260	81,493
Recreation and culture		299,324	197,950	188,643
Transport		9,709,543	10,516,289	776,615
Economic services		20,443	45,500	14,694
Other property and services		83,155	35,220	(450)
		13,287,463	12,369,974	3,880,394
Expenditure from operating activities				
Governance		(1,658,103)	(2,144,522)	(228,957)
General purpose funding		(424,291)	(316,231)	(1,193,370)
Law, order, public safety		(108,649)	(195,753)	(117,283)
Health		(48,248)	(82,111)	(56,708)
Education and welfare		(52,250)	(59,476)	(39,990)
Housing		(305,947)	(529,836)	(4,663)
Community amenities		(495,319)	(598,157)	(328,764)
Recreation and culture		(1,631,301)	(1,984,504)	(1,080,572)
Transport		(10,929,048)	(14,627,689)	(4,123,374)
Economic services		(354,874)	(536,766)	(234,499)
Other property and services		(270,976)	(31,324)	(1,839,698)
		(16,279,006)	(21,106,369)	(9,247,878)
Non-cash amounts excluded from operating activities	23(a)	1,419,176	2,850,246	3,240,838
Amount attributable to operating activities		4,107,261	(160,497)	4,121,221
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,211,353	2,350,882	1,748,933
Proceeds from disposal of assets	10(a)	204,000	320,000	751,002
Purchase of property, plant and equipment	8(a)	(2,343,883)	(3,598,326)	(6,215,049)
Purchase and construction of infrastructure	9(a)	(2,672,454)	(5,456,222)	(1,977,751)
Amount attributable to investing activities		(2,600,984)	(6,383,666)	(5,692,865)
FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(264,938)	(264,746)	(165,647)
Proceeds from borrowings	13(c)	650,000	650,000	2,400,000
Transfers to reserves (restricted assets)	4	(1,591,495)	(860,551)	(1,032,908)
Transfers from reserves (restricted assets)	4	481,237	2,287,709	1,803,723
Amount attributable to financing activities		(725,196)	1,812,412	3,005,168
Surplus/(deficit) before imposition of general rates		781,081	(4,731,751)	1,433,524
Total amount raised from general rates	22	5,001,576	4,731,751	4,246,103
Surplus/(deficit) after imposition of general rates	23(b)	5,782,657	0	5,679,628

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



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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	2,696,395	1,163,588	2,439,760
Law, order, public safety	18,527	14,820	15,389
Recreation and culture	211,416	145,000	145,000
Transport	9,491,217	10,120,288	358,997
	12,417,555	11,443,696	2,959,146
Non-operating grants, subsidies and contributions			
Transport	2,211,353	2,350,882	1,748,933
	2,211,353	2,350,882	1,748,933
Total grants, subsidies and contributions	14,628,908	13,794,578	4,708,079

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)
a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 21. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
Other revenue			
Reimbursements and recoveries	150,307	30,200	90,842
Sale of inventory	16,283	0	0
	<u>166,590</u>	<u>30,200</u>	<u>90,842</u>
Fees and Charges			
Governance	0	100	101
General purpose funding	210	4,150	17,423
Law, order, public safety	890	1,300	1,062
Health	0	200	127
Housing	1,273	1,500	4,560
Community amenities	85,196	80,260	81,493
Recreation and culture	50,049	45,250	24,245
Transport	217,764	398,000	383,302
Economic services	20,443	45,500	11,812
Other property and services	8,159	30,020	0
	<u>383,984</u>	<u>606,280</u>	<u>524,125</u>
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
Interest earnings			
Reserve accounts interest	162,125	140,000	145,853
Rates instalment and penalty interest (refer Note 21(b))	20,158	24,800	25,200
Other interest earnings	116,334	81,050	108,009
	<u>298,617</u>	<u>245,850</u>	<u>279,062</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	2019 Actual \$	2019 Budget \$	2018 Actual \$
Auditors remuneration			
- Audit of the Annual Financial Report	37,000	0	37,755
	37,000	0	37,755
Interest expenses (finance costs)			
Borrowings (refer Note 13(b))	166,021	158,905	35,597
	166,021	158,905	35,597

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		1,428,653	4,807,831
Term deposits		7,812,673	4,512,132
		<u>9,241,326</u>	<u>9,319,963</u>
Comprises:			
- Unrestricted cash and cash equivalents		2,159,689	2,772,465
- Restricted cash and cash equivalents		7,081,637	6,547,498
		<u>9,241,326</u>	<u>9,319,963</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Reserve - Asset Replacement	4	2,931,283	2,848,947
Reserve - Computer	4	109,279	106,210
Reserve - Airport	4	1,174,635	1,141,641
Reserve - Leave	4	184,277	179,102
Reserve - Wiluna Telecentre	4	17,168	16,685
Reserve - Caravan Park	4	347,385	46,053
Reserve - Canning Gunbarrel Discovery Centre	4	123,981	344,308
Reserve - Unspent Grant	4	185,304	250,959
Reserve - Community Development	4	464,225	250,000
Reserve - Plant Replacement	4	688,858	611,193
Reserve - Retention Bond	4	101,034	0
Reserve - Unspent Streetscape Loan	4	577,927	0
		<u>6,905,356</u>	<u>5,795,098</u>
Other restricted cash and cash equivalents			
Unspent grants/contributions	21	72,000	752,400
Bonds and Deposits Held	12	104,281	0
Total restricted cash and cash equivalents		<u>7,081,637</u>	<u>6,547,498</u>

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

Cash and cash equivalents (Continued)

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
4. RESERVES- CASH BACKED												
(a) Reserve - Asset Replacement	2,848,947	82,336	0	2,931,283	2,848,947	220,180	(1,379,932)	1,689,195	4,238,322	110,825	(1,500,000)	2,848,947
(b) Reserve - Computer	106,210	3,069	0	109,279	106,210	3,080	0	109,290	103,769	2,441	0	106,210
(c) Reserve - Airport	1,141,641	32,994	0	1,174,635	1,141,641	44,582	(567,777)	618,446	1,115,415	26,226	0	1,141,641
(d) Reserve - Leave	179,102	5,175	0	184,277	179,102	5,194	0	184,296	174,987	4,115	0	179,102
(e) Reserve-Wiluna Telecentre	16,685	483	0	17,168	16,685	490	0	17,175	16,301	384	0	16,685
(f) Reserve- Caravan Park	46,053	301,332	0	347,385	46,053	301,330	0	347,383	45,000	1,053	0	46,053
(g) Reserve - Canning Gunbarrel Discovery C	344,308	9,951	(230,278)	123,981	344,308	12,880	0	357,188	570,752	11,986	(238,430)	344,308
(h) Reserve - Unspent Grant	250,959	185,304	(250,959)	185,304	250,959	0	0	250,959	301,367	14,885	(65,293)	250,959
(i) Reserve - Community Development	250,000	214,225	0	464,225	250,000	210,500	0	460,500	0	250,000	0	250,000
(j) Reserve - Plant Replacement	611,193	77,665	0	688,858	611,193	62,315	(340,000)	333,508	0	611,193	0	611,193
(k) Reserve -Retention Bond	0	101,034	0	101,034	0	0	0	0	0	0	0	0
(l) Reserve - Unspent Streetscape Loan	0	577,927	0	577,927	0	0	0	0	0	0	0	0
	5,795,098	1,591,495	(481,237)	6,905,356	5,795,098	860,551	(2,287,709)	4,367,940	6,565,913	1,032,908	(1,803,723)	5,795,098

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

in accordance with Council resolutions 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) Reserve -Asset Replacement	2020 Forward	To be used for the purchase and replacement of equipment, furniture, plant, buildings, infrastructure inc. roads, footpaths and recreation facilities.
(b) Reserve - Computer	2020 Forward	To be used for administration computer system maintenance.
(c) Reserve - Airport	2020 Forward	To be used for funding of long term maintenance and upgrading of the Wiluna airstrip.
(d) Reserve - Leave	NA	To be used for funding of annual end long service leave requirement.
(e) Reserve- Wiluna Telecentre	2020 Forward	To be used to fund the replacement and upgrading of the IT equipment provided for the use of community.
(f) Reserve - Caravan Park	2020 Forward	To be used to fund the expenses for construction and renovating a caravan park.
(g) Reserve - Canning Gunbarrel Discovery Centre	2020 Forward	To be used to fund the remaining work at the Canning Gunbarrel Discovery Centre.
(h) Reserve - Unspent Grant	2020 Forward	To be expended as stipulated by the grant agreement.
(i) Reserve -Community Development	2020 Forward	To be used to fund community projects.
(j) Reserve - Plant Replacement	2020 Forward	To be used to fund plant replacement.
(k) Reserve -Retention Bond	2020 Forward	To be used to hold any retentions for capital projects.
(l) Reserve - Unspent Streetscape Loan	2020 Forward	To be used to fund the Streetscape Project.

5. TRADE RECEIVABLES**Current**

Rates receivable
Sundry receivables
GST receivable
Accrued Interest
Sundry receivables loss allowance
Rates receivables loss allowance

2019	2018
\$	\$
91,003	77,268
2,916,700	110,927
217,859	238,515
26,278	0
(123,077)	0
(76,923)	0
3,051,840	426,710

SIGNIFICANT ACCOUNTING POLICIES**Trade and other receivables**

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

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

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

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

6. INVENTORIES

	2019	2018
	\$	\$
Current		
Fuel Oil and Materials on hand	22,235	15,189
Cement Stock on hand	0	657
	<u>22,235</u>	<u>15,846</u>

The following movements in inventories occurred during the year:

Carrying amount at 1 July	15,846	10,860
Inventories expensed during the year	(36,327)	(26,875)
Additions to inventory	42,716	31,861
Carrying amount at 30 June	<u>22,235</u>	<u>15,846</u>

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.

7. OTHER FINANCIAL ASSETS

(a) Current assets

Other financial assets at amortised cost

2019	2018
\$	\$
1,440,000	3,225,827
1,440,000	3,225,827

Other financial assets at amortised cost

- Financial assets at amortised cost - term deposits

1,440,000	3,225,827
1,440,000	3,225,827

(b) Non-current assets

Financial assets at fair value through profit and loss

17,517	0
17,517	0

Financial assets at fair value through profit and loss

- Unlisted equity investments

Local Government House Trust - Unit Trust

17,517	0
17,517	0

During the year, the following gains/(losses) were recognised in profit and loss:

Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services

17,517	0
17,517	0

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.

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 24.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 26 for explanations regarding the change in accounting policy.

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Note	Land - freehold land	Total land	Buildings - non- specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$
Correction of error	28	335,000	335,000	13,247,117	13,247,117	13,582,117	140,855	2,008,435	15,731,407
Restated Balance at 1 July 2017		0	0	70,688	70,688	70,688	6,399	5,414	82,501
		0	0	0	13,317,805	13,652,805	147,254	2,013,849	15,813,908
Additions		0	0	5,649,614	5,649,614	5,649,614	298,118	267,317	6,215,049
(Disposals)		0	0	(109,546)	(109,546)	(109,546)	(41,100)	(926,405)	(1,077,051)
Depreciation (expense)		0	0	(258,124)	(258,124)	(258,124)	(41,595)	(271,015)	(570,734)
Restated Carrying amount at 30 June 2018	28	335,000	335,000	18,599,749	18,599,749	18,934,749	362,677	1,083,746	20,381,172
Comprises:									
Gross carrying amount at 30 June 2018		335,000	335,000	18,832,622	18,832,622	19,167,622	413,069	1,371,212	20,951,903
Accumulated depreciation at 30 June 2018		0	0	(232,873)	(232,873)	(232,873)	(50,392)	(287,466)	(570,731)
Restated Carrying amount at 30 June 2018		335,000	335,000	18,599,749	18,599,749	18,934,749	362,677	1,083,746	20,381,172
Additions		0	0	1,432,214	1,432,214	1,432,214	371,234	540,435	2,343,883
(Disposals)		0	0	0	0	0	(11,977)	(290,096)	(302,073)
Revaluation increments / (decrements) transferred to revaluation surplus		0	0	0	0	0	(103,228)	95,169	(8,059)
Revaluation (loss) / reversals transferred to profit or loss		0	0	0	0	0	(75,999)	0	(75,999)
Depreciation (expense)		0	0	(395,017)	(395,017)	(395,017)	(80,780)	(198,917)	(674,714)
Carrying amount at 30 June 2019		335,000	335,000	19,636,946	19,636,946	19,971,946	461,927	1,230,337	21,664,210
Comprises:									
Gross carrying amount at 30 June 2019		335,000	335,000	20,264,836	20,264,836	20,599,836	548,247	1,235,632	22,383,715
Accumulated depreciation at 30 June 2019		0	0	(627,890)	(627,890)	(627,890)	(86,320)	(5,295)	(719,505)
Carrying amount at 30 June 2019		335,000	335,000	19,636,946	19,636,946	19,971,946	461,927	1,230,337	21,664,210

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings	Level 2/3	Sales Comparison - Cost Approach	Independent Valuation	30/06/2017	Market Sales evidence available at the date of valuation
Furniture and equipment	Level 3	Sales Comparison - Cost Approach	Independent Valuation	30/06/2019	Market Sales evidence available at the date of valuation
Plant and equipment	Level 3	Sales Comparison - Cost Approach	Independent Valuation	30/06/2019	Market Sales evidence available at the date of valuation

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.

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Airport	Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2017	164,619,705	3,649,472	1,206,376	169,675,555
Additions	1,832,672	20,094	124,985	1,977,751
(Disposals)	0	(31,686)	(131,664)	(163,352)
Revaluation increments / (decrements) transferred to revaluation surplus	(118,077,556)	2,126,240	1,712,143	(114,239,173)
Depreciation (expense)	(1,973,596)	(151,524)	(53,993)	(2,179,113)
Carrying amount at 30 June 2018	46,601,225	5,612,594	2,657,849	55,071,668
Comprises:				
Gross carrying amount at 30 June 2018	46,601,225	5,612,594	2,857,969	55,071,788
Accumulated depreciation at 30 June 2018	0	0	(120)	(120)
Carrying amount at 30 June 2016	46,601,225	5,612,594	2,857,849	55,071,666
Additions	2,428,054	53,661	190,719	2,672,454
Depreciation (expense)	(160,021)	(224,663)	(204,746)	(589,630)
Carrying amount at 30 June 2019	48,869,258	5,441,412	2,843,822	57,154,492
Comprises:				
Gross carrying amount at 30 June 2019	49,029,279	5,666,275	3,048,668	57,744,242
Accumulated depreciation at 30 June 2019	(160,021)	(224,863)	(204,866)	(589,750)
Carrying amount at 30 June 2019	48,869,258	5,441,412	2,843,622	57,154,492

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost Approach (Gross Revaluation Method)	Management Valuation	30 June 2018	Condition Based Valuation utilising Ramm (RoMan) modules
Infrastructure - Airport	Level 3	Cost Approach (Net Valuation Method)	Independent Valuation	30 June 2018	Market Sales Evidence available at the date of valuation.
Infrastructure - Other	Level 3	Cost Approach (Net Valuation Method)	Independent Valuation	30 June 2018	Market Sales Evidence available at the date of valuation.

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.

9 PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Items of property, plant, furniture and equipment when acquired are only capitalised if the purchase cost or value of the item equals or exceeds the following:

Buildings & Infrastructure 20,000

Plant & Equipment 10,000

Furniture & Equipment 5,000

Any items acquired that are below the above values are included as an operational cost and included in an asset register.

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

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF WILUNA

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	11,977	0	0	(11,976)	0	0	0	0	0	0	0	0
Plant and equipment	290,096	204,000	3,200	(89,296)	377,946	320,000	20,571	(78,517)	1,240,403	751,002	27,219	(516,620)
	302,073	204,000	3,200	(101,272)	377,946	320,000	20,571	(78,517)	1,240,403	751,002	27,219	(516,620)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Plant and Equipment				
Governance	\$	\$	\$	\$
A6011D CEO Toyota	79,982	83,182	3,200	0
A6011E CEO Toyota	87,121	81,818	0	(5,303)
Transport				
A6005 Hako Sweeper	42,121	39,000	0	(3,121)
A14-004 Silva Slasher	4,180	0	0	(4,180)
A6035 JD Trailer	6,149	0	0	(6,149)
A6009 Pick Up Broom	11,789	0	0	(11,789)
A6029 Batco Trailer	13,570	0	0	(13,570)
A17001 GenSet	13,009	0	0	(13,009)
A14-002 Ride ON Mower	9,127	0	0	(9,127)
A20006 Road Counters	23,048	0	0	(23,048)
Other property and services				
A200 Gym Equipment	3,360	0	0	(3,360)
A500B - CCTV Camera	4,638	0	0	(4,638)
A910 - Swimming Pool Covers	3,979	0	0	(3,978)
	302,073	204,000	3,200	(101,272)
	302,073	204,000	3,200	(101,272)

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)**(b) Depreciation**

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	395,017	367,425	258,124
Furniture and equipment	80,780	65,925	41,595
Plant and equipment	198,917	132,050	271,015
Infrastructure - Roads	160,021	2,000,000	1,973,596
Infrastructure - Airport	224,863	167,000	151,524
Infrastructure - Other	204,746	59,900	53,993
	1,264,344	2,792,300	2,749,847

SIGNIFICANT ACCOUNTING POLICIES**Depreciation**

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation (Continued)

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

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

SHIRE OF WILUNA

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11 REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	4,223,618	0	0	0	4,223,618	4,223,618	0	0	0	4,223,618
Revaluation surplus- Furniture and equipment	103,228	0	(103,228)	(103,228)	0	103,228	0	0	0	103,228
Revaluation surplus- Plant and equipment	641,225	95,169	0	95,169	736,394	641,225	0	0	0	641,225
Revaluation surplus - Infrastructure - Roads	42,159,899	0	0	0	42,159,899	160,237,455	0	(118,077,556)	(118,077,556)	42,159,899
Revaluation surplus - Infrastructure - Airport	4,759,121	0	0	0	4,759,121	2,632,881	2,126,240	0	2,126,240	4,759,121
Revaluation surplus - Infrastructure - Other	1,712,143	0	0	0	1,712,143	0	1,712,143	0	1,712,143	1,712,143
	53,599,234	95,169	(103,228)	(8,059)	53,591,175	167,838,407	3,838,383	(118,077,556)	(114,239,173)	53,599,234

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.

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Bonds & Deposits Held
Rates paid in advance
Accrued interest on long term borrowings
Accrued salaries and wages
ATO liabilities
Payroll Creditors
Accrued Expenses

2019	2018
\$	\$
502,018	817,343
104,281	0
25,061	0
27,432	24,974
30,001	27,485
19,848	19,725
39,724	30,660
0	423,430
748,365	1,343,617

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

SHIRE OF WILUNA
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13. INFORMATION ON BORROWINGS

(a) Borrowings	2019	2018
	\$	\$
Current	286,725	253,831
Non-current	3,431,399	3,079,231
	<u>3,718,124</u>	<u>3,333,062</u>

(b) Repayments-Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual Principal 1 July 2018	30 June 2019	30 June 2019	30 June 2019	30 June 2019	Budget Principal 1 July 2018	30 June 2019	30 June 2019	30 June 2019	30 June 2019	Actual Principal 1 July 2017	30 June 2018	30 June 2018	30 June 2018	30 June 2018
					Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding		Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding		Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
WATC Loan 4-Staff Housing	4			1,400,000	0	48,036	52,865	1,351,964	1,400,000	0	47,576	59,192	1,352,424	0	1,400,000	0	7,619	1,400,000
WATC Loan 5-Staff Housing	5			0	0	0	8,409	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture																		
WATC Loan 1-Youth Centre				274,429	0	50,668	11,817	223,761	249,344	0	50,668	11,371	198,678	323,149	0	45,720	6,145	274,429
Economic services																		
WATC Loan 2-Gunbarrel Discovery Centre				658,633	0	121,603	28,362	537,030	598,426	0	121,603	32,566	476,823	775,560	0	116,927	18,544	658,633
WATC Loan 5-Sheepscap				0	650,000	11,197	20,800	638,803	0	650,000	10,915	13,460	639,085	0	0	0	0	0
Other property and services																		
WATCH Loan 3-New Admin Building				1,000,000	0	33,524	43,768	966,476	1,000,000	0	33,934	42,316	965,016	0	1,000,000	0	3,289	1,000,000
				<u>3,333,062</u>	<u>650,000</u>	<u>264,938</u>	<u>166,021</u>	<u>3,718,124</u>	<u>3,247,770</u>	<u>650,000</u>	<u>264,746</u>	<u>158,905</u>	<u>3,633,024</u>	<u>1,098,709</u>	<u>2,400,000</u>	<u>165,647</u>	<u>35,597</u>	<u>3,333,062</u>

All loan repayments were financed by general purpose revenue.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

13. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
Loan 5 - Streetscaping	WATC	Fixed Term	20	3.69%	\$ 650,000	\$ 650,000	\$ (72,073)	\$ 0	\$ 11,942	\$ 722,073
					650,000	650,000	(72,073)	0	11,942	722,073

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2018	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2019
Streetscaping project	16 Oct 18	\$ 0	\$ 650,000	\$ (72,073)	\$ 577,927
		0	650,000	(72,073)	577,927

	2019	2018
(e) Undrawn Borrowing Facilities	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	2,500,000	0
Credit card limit	70,000	50,000
Credit card balance at balance date	0	(27,649)
Total amount of credit unused	2,570,000	22,351
Loan facilities		
Loan facilities - current	286,725	253,831
Loan facilities - non-current	3,431,399	3,079,231
Total facilities in use at balance date	3,718,124	3,333,062

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 24.

SHIRE OF WILUNA

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2019

14. PROVISIONS

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	123,716	46,286	170,002
Non-current provisions	0	36,216	36,216
	123,716	82,502	206,218
Additional provision	90,790	24,734	115,524
Amounts used	(115,859)	(12,367)	(128,226)
Balance at 30 June 2019	98,647	94,869	193,516
Comprises			
Current	98,647	60,375	159,022
Non-current	0	34,494	34,494
	98,647	94,869	193,516
Amounts are expected to be settled on the following basis:	2019	2018	
	\$	\$	
Less than 12 months after the reporting date	159,022	143,131	
More than 12 months from reporting date	34,494	63,087	
	193,516	206,218	

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

Other Provisions

Other Provisions	Provision for Legal Fees	
	\$	
Opening balance at 1 July 2018		
Current provisions	0	
Non-current provisions	0	
	0	
Additional provision	160,000	
Balance at 30 June 2019	160,000	
Comprises		
Current	160,000	
Non-current	0	
	160,000	
	2019	2018
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	160,000	0
More than 12 months from reporting date	0	0
	160,000	0
	2019	2018
	\$	\$
Provision for legal fees	160,000	0
Employee related provisions	159,022	170,002
Total Current	319,022	170,002
Total Non Current	34,494	36,216

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

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

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

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

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

Provisions

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

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	9,241,326	5,738,484	9,319,963

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	4,221,385	(1,677,138)	627,552
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(17,517)		
Depreciation	1,264,344	2,792,300	2,749,847
(Profit)/loss on sale of asset	98,072	57,946	489,401
Loss on revaluation of fixed assets	75,999	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(2,625,130)		88,885
(Increase)/decrease in inventories	(6,389)	2,500	(4,984)
Increase/(decrease) in payables	(595,252)	(42,000)	826,920
Increase/(decrease) in provisions	147,299	45,500	60,944
Grants contributions for the development of assets	(2,211,353)	(2,350,882)	(1,748,933)
Net cash provided by / (used in) operating activities	351,458	(1,171,774)	3,089,632

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	17,517	0
General purpose funding	13,812,692	13,055,001
Law, order, public safety	137,549	138,791
Housing	6,791,906	6,396,081
Community amenities	152,167	148,325
Recreation and culture	4,589,467	4,741,715
Transport	55,129,513	52,924,283
Economic services	3,541,732	3,352,114
Other property and services	8,419,077	7,684,876
	92,591,620	88,441,186

17. CONTINGENT LIABILITIES

Legal proceedings in the form of an arbitration have been commenced against the Shire. The Shire is defending the arbitration claim based on advice that the claim does not disclose any cause of action which would have a reasonable prospect of success. The legal advice obtained recommends that information concerning the proceedings not be included in the Shire's financial statement, as these proceedings are in the form of an arbitration which is private, between the parties and not a matter of public record and as it is ongoing the material particulars of any advice are subject to legal professional privilege.

18. LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

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

2019	2018
\$	\$
16,863	12,647
36,537	54,805
53,400	67,452

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

19. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
The following fees, expenses and allowances were paid to council members and/or the President.			
Meeting Fees	71,678	72,460	68,140
President's Allowance	19,864	19,864	19,864
Deputy President's Allowance	4,966	4,966	4,966
Travelling Expenses	10,809	19,500	8,003
Telecommunications Allowance	9,970	11,000	10,250
	117,287	127,790	111,223

Key Management Personnel (KMP) Compensation Disclosure

	2019 Actual	2018 Actual
	\$	\$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	484,088	596,251
Post-employment benefits	58,173	58,077
Other long-term benefits	25,370	16,150
Termination benefits	17,359	35,865
	584,990	706,343

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

19. RELATED PARTY TRANSACTIONS (Continued)

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 guaranties exist in relation to related parties at year end.

	2019 Actual	2018 Actual
	\$	\$
The following transactions occurred with related parties:		
Purchase of goods and services:		
Wiluna Traders	35,062	17,285
Goodwork Holdings Pty Ltd	5,926,931	713,592
Gunbarrel Lager	8,802	4,452
Amounts payable to related parties:		
Goodwork Holdings	155,548	42,831
Wiluna Traders	1,790	116
Gunbarrel Lager	0	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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.

iv. Entities controlled by Councillors

The Shire has transacted with the following companies that are controlled by Councillors during the financial year:

Goodwork Holdings Pty Ltd
Wiluna Traders
Gunbarrel Lager

20. JOINT ARRANGEMENTS

	2019	2018
	\$	\$
Buildings	69,600	70,688
Plant and equipment	4,828	5,414
Furniture and equipment	5,098	6,399
	<u>79,526</u>	<u>82,501</u>

The Shire together with the Council's in the Goldfields Voluntary Regional Organisation of Councils have a joint venture arrangement with regards to the provision of a Regional Records Storage Facility located within the City of Kalgoorlie Boulder

The joint venture commenced on the 1 February 2013. The Shire has a 1/10th share in the joint venture.

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

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

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

Interests in joint arrangements (Continued)

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

21. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/17 \$	Received ⁽²⁾ 2017/18 \$	Expended ⁽³⁾ 2017/18 \$	Closing Balance ⁽¹⁾ 30/06/18 \$	Received ⁽²⁾ 2018/19 \$	Expended ⁽³⁾ 2018/19 \$	Closing Balance 30/06/19 \$
Governance							
FAGS- General Purpose	0	0	0	0	1,822,285	(1,822,285)	0
FAGS-Roads	0	0	0	0	874,110	(874,110)	0
Law, order, public safety							
Emergency Services - Operational Grant	0	0	0	0	24,146	(18,527)	5,619
Recreation and culture							
Dept. Of Arts - Gallery Operational	79,902	145,000	(224,902)	0	139,530	(139,530)	0
ADF Grant (Alcohol & Drugs)	0	0	0	0	10,000	0	10,000
CDP Funding	0	0	0	0	60,000	(60,000)	0
State Library - Art Funding	0	0	0	0	1,887	(1,887)	0
Transport							
MRWA- Regional Roads	42,874	530,211	(573,085)	0	293,563	(293,563)	0
Roads To Recovery	156,289	1,000,516	(1,027,815)	128,990	1,343,433	(1,472,423)	0
FAGS _ Remote Communities	18,604	36,000	(18,604)	36,000	20,000	0	56,000
MRWA - Remote Communities	3,698	0	(3,698)	0	26,000	(26,000)	0
RADS - Airport	0	0	0	0	15,000	(15,000)	0
RAAP - Airport	0	16,000	0	16,000			16,000
Airport Sealing	0	658	0	658		(658)	0
MRWA _ BlackSpot	0	0	0	0	93,672	(93,672)	0
MRWA-CRSF	0	0	0	0	250,000	(250,000)	0
RAUP - Airport Fencing	0	0	0	0	169,685		169,685
MRWA - Direct Grant	0	0	0	0	192,254	(192,254)	0
WANDRRA- Flood Damage	0	0	0	0	9,298,962	(9,298,962)	0
Economic services							
CLGF - Local Government	570,752	0	0	570,752	0	(570,752)	0
Total	872,119	1,728,385	(1,848,104)	752,400	14,634,527	(15,129,623)	257,304
					Less Amounts included in reserves		(185,304)
					Restricted Cash Note 3		\$72,000

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

(4) - The closing balance of \$257,304 for 30/06/19 differs from Note 3 of \$72,000 due to \$185,304 being placed in the unspent grants reserves (restricted cash).

22. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
Differential general rate / general rate									
Gross rental valuations									
GRV Wiluna Townsite	9.8335	68	980,128	96,381	562	96,943	96,381	96,381	92,278
GRV Wiluna Mining	19.4436	6	6,380,000	1,240,502	0	1,240,502	1,240,502	1,240,502	1,166,171
Unimproved valuations									
UV Rural Pastoral	13.2539	28	1,247,492	165,322	0	165,322	165,322	165,322	155,740
UV Mining	19.9288	210	13,133,285	2,617,306	146,128	2,763,434	2,617,306	2,617,306	2,271,737
UV Exploration and Prospecting	24.9689	209	2,052,734	512,545	123,135	635,680	512,545	512,545	465,157
Sub-Total		521	23,793,639	4,632,056	269,825	4,901,881	4,632,056	4,632,056	4,151,083
Minimum payment	\$								
Gross rental valuations									
GRV Wiluna Townsite	470	18	7,838	8,460	0	8,460	8,460	8,460	7,920
GRV Wiluna Mining	355	3	60	1,065	0	1,065	1,065	1,065	1,005
Unimproved valuations									
UV Rural Pastoral	355	1	1,598	355	0	355	355	355	670
UV Mining	355	194	76,524	68,870	0	68,870	68,870	68,870	64,990
UV Exploration and Prospecting	355	59	49,564	20,945	0	20,945	20,945	20,945	20,435
Sub-Total		275	135,584	99,695	0	99,695	99,695	99,695	95,020
Total amount raised from general rate		796	23,929,223	4,731,751	269,825	5,001,576	4,731,751	4,731,751	4,246,103

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

22 RATING INFORMATION (Continued)**(b) Interest Charges & Instalments**

Instalment Options	Date Due	Instalment Plan	Instalment Plan	Unpaid Rates
		Admin Charge	Interest Rate	Interest Rate
		\$	%	%
Single Paymwnt	19/09/2018	0.00	5.50%	11.00%
First Installment	19/09/2018	10.00	5.50%	11.00%
Second Installment	21/11/2018	0.00	5.50%	11.00%
Third Installment	23/01/2019	0.00	5.50%	11.00%
Fourt Installment	27/03/2019	0.00	5.50%	11.00%

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Interest on unpaid rates	10,669	17,000	17,390
Interest on instalment plan	9,489	7,800	7,810
	20,158	24,800	25,200
Charges on instalment plan	3,883	3,500	3,690
	24,041	28,300	28,890

23. RATE SETTING STATEMENT INFORMATION

	2018/19 (30 June 2019 Carried Forward)	2018/19 Budget (30 June 2019 Carried Forward)	2018/19 (1 July 2018 Brought 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 *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	10(a)	(3,200)	(20,571)	(27,219)
Less: Fair value adjustments to financial assets at Profit or Loss		(17,517)	0	0
Movement in employee benefit provisions (non-current)		(1,722)	0	1,590
Add: Loss on disposal of assets	10(a)	101,272	78,517	516,620
Add: Loss on revaluation of fixed assets	9(a)	75,999	0	0
Add: Depreciation on assets	10(b)	1,264,344	2,792,300	2,749,847
Non cash amounts excluded from operating activities		1,419,176	2,850,246	3,240,838

(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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserves - restricted cash	3	(6,905,356)	(4,367,940)	(5,795,098)
Add: Borrowings	13(a)	286,725	286,725	253,831
Total adjustments to net current assets		(6,618,631)	(4,081,215)	(5,541,267)

Net current assets used in the Rate Setting Statement

Total current assets		13,755,401	6,024,717	12,988,346
Less: Total current liabilities		(1,354,112)	(1,943,502)	(1,767,450)
Less: Total adjustments to net current assets		(6,618,631)	(4,081,215)	(5,541,268)
Net current assets used in the Rate Setting Statement		5,782,657	0	5,679,628

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

24. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. 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 and term deposits 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
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	2.50%	9,241,326	7,802,674	1,438,652	0
Financial assets at amortised cost - term deposits	2.80%	1,440,000	1,440,000	0	0
2018					
Cash and cash equivalents	2.50%	9,319,963	7,319,963	2,000,000	0
Financial assets at amortised cost - term deposits	2.50%	3,225,827	3,225,827	0	0

Sensitivity

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

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	14,387	20,000

* 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 13(b).

24. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade 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 also 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 2018 or 30 June 2019 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 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. The loss allowance at 1 July 2018 has not been recognised at 30 June 2018 as AASB9 has been adopted prospectively and therefore comparatives have not been restated, additionally there has been no adjustment made to opening balances due to this not being deemed as material.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2019					
Rates receivable					
Gross carrying amount	52,099	9,949	9,734	24,936	96,719
Loss allowance	35,642	7,782	9,250	24,249	76,923
01 July 2018					
Rates receivable					
Gross carrying amount	1,373	43,733	24,913	58,066	128,085
Loss allowance	1,138	18,860	15,244	38,567	73,810

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Gross carrying amount	2,889,411	6,244	5,668	15,378	2,916,700
Loss allowance	121,011	0	0	2,066	123,077
01 July 2018					
Sundry Receivables					
Gross carrying amount	70,962	26,864	105,745	18,315	221,886
Loss allowance	0	0	0	0	0

24. 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 13(e).

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
	\$	\$	\$	\$	\$
2019					
Payables	748,365	0	0	748,365	748,365
Borrowings	286,725	1,196,788	2,268,925	3,752,438	3,718,124
	1,035,090	1,196,788	2,268,925	4,500,803	4,466,489
2018					
Payables	1,343,617	0	0	1,343,617	1,343,617
Borrowings	379,849	1,519,397	2,584,762	4,484,008	3,333,062
	1,723,466	1,519,397	2,584,762	5,827,625	4,676,679

25. Trust Funds

There are no funds held at the reporting date which are required to be held in the trust fund.

In previous years Bonds and Deposits were held as Trust Monies. They are now included as restricted cash at Note 3 and shown as a current liability at Note 12.

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Restricted Cash	30 June 2019
	\$	\$	\$		\$
Gym Deposits	11,914	1,010	(400)	(12,524)	0
Hire of Facilities Bond	0	900	0	(900)	0
	11,914	1,910	(400)	(13,424)	0

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018.

The adoption of AASB 9 has resulted in changes in accounting policies but no adjustments to the amounts recognised in considering the nature of the assets and the risk profile.

In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139.

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.
- The Shire did not designate any financial assets as at fair value through profit and loss.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the Shire assessed the expected credit losses refer to Note 24.b.

27 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

The Shire will adopt AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income for Not for Profit Entities* (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. The Shire is in the process of assessing the impact on the financial statements for the year ended 30 June 2020.

(a) Revenue from Contracts with Customers

AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being for entities to recognise revenue to depict transfer of goods or services to a customer in amounts that reflect the consideration (that is payment) to which the entity expects to be entitled in exchange for those goods or services as performance obligations have been met as specified in the contracts with customers. The impact of the standard may cause the Shire to defer some revenue until all performance obligations have been met.

(b) Leases

The Shire will adopt AASB 16 retrospectively from 1 July 2019 which will result in changes in accounting policies.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019.

On adoption of AASB 16 *Leases* (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low 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).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

27 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies.

The impact of the standard may cause the Shire to defer some revenue currently being recognised.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates was recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

28. CORRECTION OF ERROR

The Shire together with the Council's in the Goldfields Voluntary Regional Organisation of Councils have a joint venture arrangement with regards to the provision of a Regional Records Storage Facility located within the City of Kalgoorlie Boulder. The joint venture commenced on the 1 February 2013. The Shire has a 1/10th share in the joint venture.

The Shire has not previously recognised its portion of the associated assets in its statement of financial position.

The error has been corrected by restating each of the affected financial statement line items for the prior periods as follows:

Statement of Financial Position (Extract)	30 June 2018 \$	Increase/ (Decrease) \$	30 June 2018 (Restated) \$
Property, plant and equipment	20,298,671	82,501	20,381,172
Retained earnings	24,081,456	82,501	24,163,957
Total equity	83,475,788	82,501	83,558,289

SHIRE OF WILUNA

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2019

29. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

29 ACTIVITIES/PROGRAMS

Shire 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 laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of pest control services and waste disposal compliance.
EDUCATION AND WELFARE	To provide opportunities for the community to develop their education and training and capacity.	Provision and development of community service programmes, including training and capacity.
HOUSING	To provide and maintain housing for the employees of the Shire.	Provision and maintenance of housing for the employees of the Shire.
COMMUNITY AMENITIES	To provide services & amenities required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being.	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the shire and its economic well-being.	Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development
OTHER PROPERTY AND SERVICES	To monitor and control Shire's overheads operating accounts.	Private Works operations, Administration Overheads, Plant Operation and Works Overheads cost.

30. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	4.38	2.01	10.08
Asset consumption ratio	0.98	0.99	0.73
Asset renewal funding ratio	2.16	1.55	1.92
Asset sustainability ratio	2.67	0.45	1.35
Debt service cover ratio	7.98	8.27	21.60
Operating surplus ratio	0.34	(0.22)	0.31
Own source revenue coverage ratio	0.36	0.56	0.63

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Wiluna

Report on the Audit of the Financial Report

Qualified Opinion

I have audited the annual financial report of the Shire of Wiluna which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the annual financial report of the Shire of Wiluna:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 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 Qualified Opinion

The Shire has reported a total balance at 30 June 2019 of \$1,399,945 for two bank accounts held with a financial institution. We inspected the bank statements including post balance-date closure and funds transfer, to confirm the amount held in the bank accounts, however it was not possible to confirm whether there were any other bank accounts held by the financial institution in the Shire's name, as management would not pay the required fee in order for the financial institution to release the audit certificate.

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 of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is

necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

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

- (i) The following material matters indicating **non-compliance** with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:

- a. For one purchase sampled there were insufficient procedures in the tender evaluation process to assess the ability of the supplier to be able to perform the contract. The contract involved a related party and the contract has now been cancelled and another contractor appointed to complete the remaining work.
 - b. For four employees sampled there were no signed employment contracts or letters of employment in the Shire's records.
 - c. For 10% of purchases sampled, there was inadequate or no evidence that a sufficient number of quotations was obtained, to test the market, and no documentation to explain why other quotes were not sought in accordance with the Shire's procurement policy.
 - d. For four purchases sampled the purchase orders were prepared after an invoice was issued by the supplier, and therefore not in compliance with the Shire's delegation of authority and procurement process.
 - e. For one bank account, the bank reconciliation was not prepared accurately or on a timely basis for a significant portion of the year. The reconciliation was also not reviewed on a timely basis.
 - f. There were several instances where incorrect pay rates were found to have been used and inconsistent documentation of pay rates between the accounting system and employment agreement.
 - g. Two motor vehicles were sold during the year with no public notice, which is required under section 3.58 of the *Local Government Act 1995*.
- (ii) All required information and explanations were obtained by me.
 - (iii) All audit procedures were satisfactorily completed.
 - (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 28 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Wiluna for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
24 July 2020

FINANCIAL HARDSHIP POLICY**Policy 2.39**

Policy Objective

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic, the Shire of Wiluna recognises that these challenges will result in financial hardship for our ratepayers.

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

Policy Scope

This policy applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2020/21 financial year.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason, the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Policy Statement**1. Payment difficulties, hardship and vulnerability**

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Wiluna recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

2. Anticipated Financial Hardship due to COVID19

We recognise that many ratepayers are already experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, we will also provide contact information for a recognised financial counsellor and/or other relevant support services.

Shire of Wiluna Policy Manual

3. Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

4. Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of Wiluna of any change in circumstance that jeopardises the agreed payment schedule.

5. Interest Charges

A ratepayer that meets the Financial Hardship Criteria will not attract interest or penalty charges on rates / service charge debt in 2020/21, subject to the period of time that the Local Government (COVID-19 Response) Ministerial Order 2020 remains effective (SL 2020/67 – Gazetted 8 May 2020).

In the case of severe financial hardship, the Shire of Wiluna may consider writing off interest applicable to the Emergency Services Levy and / or interest previously accrued on rates and service charge debts.

6. Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and

Shire of Wiluna Policy Manual

- does not incur penalty interest charges.

7. Debt recovery

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, we will offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

8. Review

We will establish a mechanism for review of decisions made under this policy and advise the applicant of their right to seek review and the procedure to be followed.

9. Communication and Confidentiality

We will maintain confidential communications at all times and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

We recognise that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	
Legislative Requirement	
Council Meeting Held & Adopted, Resolution #	
Amendments, Date & Resolution #	
Review Dates & Resolution #	
Next Review Date	



FINANCIAL HARDSHIP APPLICATION

The Shire of Wiluna has adopted a Financial Hardship Policy as we know many in our community may be suffering financial hardship as a result of the Coronavirus (COVID-19) or other life events that impact a person's capacity to pay their Rates. We want to ensure that eligible Ratepayers can apply and be considered for assistance to meet their Rates payment responsibilities.

A successful application will result in a rates payment plan agreed between you and the Shire of Wiluna and if there is extreme financial hardship, penalty interest may be written off or not applied to the rates debt for a period of time.

Of course, the Shire of Wiluna expects that Ratepayers will make reasonable efforts to make payments in accordance with their agreed payment plan, but we do understand that things can change and you can contact us at any time to request an adjustment to your payment plan.

Are you eligible to apply?

Any Ratepayer experiencing difficulties in meeting their financial commitments is eligible to apply.

How is a decision made about my application?

Decisions about financial hardship applications will be assessed based on the information provided in the application form and attachments submitted. This information will be assessed against the requirements of the Shire of Wiluna Financial Hardship Policy. You can read the Financial Hardship Policy on our website or request a copy from our Rates Section.

After you submit an application, we will contact you if we need more information.

Do you need help to make an application?

Contact our Rates Section on (08) 9981 8000 and one of our friendly staff will be able to assist you. We can assist you over the phone, in a face to face appointment or we can connect you with other financial counselling or community support agencies to meet your needs.

Privacy and Confidentiality

We understand that the information requested in this application is sensitive and we will treat it as confidential and only use this information for making decisions regarding your rates debt.

Right to have the decision reviewed

If you are not happy with our decision about your application, you can ask for the decision to be reviewed. Decision review requests can be submitted to the Chief Executive Officer, who will consider your request and advise you of the outcome. Email your request to ceo@wiluna.wa.gov.au or mail to Shire of Wiluna, PO Box 38, WILUNA WA 6646.

If you are still unhappy with the decision and outcome of your appeal, you can seek advice from Ombudsman WA – check the website www.ombudsman.wa.gov.au or Phone 08 9220 7555, Freecall 1800 117 000 or email mail@ombudsman.wa.gov.au

RATEABLE PROPERTY DETAILS

Address:			
	Suburb:		Postcode:
Assessment Number <i>(if known)</i>			
Outstanding Rate Account Balance <i>(if known)</i>	\$		
Is the property owner / occupied or is it rented?	<input type="checkbox"/> Owner/Occupied		
	<input type="checkbox"/> Tenanted Rental		
	<input type="checkbox"/> Untenanted Rental		
If the property is rented, how is it managed?	<input type="checkbox"/> Managing Agent (provide agent's name)		
	<input type="checkbox"/> Privately managed		
If you are the lessee of the rateable property, what type of lease do you hold?	<input type="checkbox"/> Peppercorn	<input type="checkbox"/> Mining tenement	
	<input type="checkbox"/> Commercial	<input type="checkbox"/> Crown	

APPLICANT DETAILS

Ratepayer 1			
Company Name			
Surname:		First Name:	
Residential Address:			
	Suburb:		Postcode:
Postal Address			
	Suburb:		Postcode:
Email:			
Telephone:		Mobile:	
If we need to phone you, what time of day is most convenient for you?			
<input type="checkbox"/> Business Hours 9am – 5pm <input type="checkbox"/> Early Morning 6am – 9am <input type="checkbox"/> Evening 5pm to 7pm			
Ratepayer 2			
Company Name			
Surname:		First Name:	
Residential Address:			
	Suburb:		Postcode:
Postal Address			
	Suburb:		Postcode:
Email:			
Telephone:		Mobile:	
If we need to phone you, what time of day is most convenient for you?			
<input type="checkbox"/> Business Hours 9am – 5pm <input type="checkbox"/> Early Morning 6am – 9am <input type="checkbox"/> Evening 5pm to 7pm			

FAMILY CIRCUMSTANCES

Are you supporting dependents?

<input type="checkbox"/>	Spouse / Partner
<input type="checkbox"/>	Children How many dependent children do you support? <input type="text"/>
<input type="checkbox"/>	Other (please provide details)

NOMINATE AN AUTHORISED AGENT

You can authorise another person to deal with the Shire of Wiluna regarding your financial hardship application and rates debt:

Agency Name:	<input type="text"/>		
Contact Surname:	<input type="text"/>	First Name:	<input type="text"/>
Contact Address:	<input type="text"/>		
	Suburb:	<input type="text"/>	Postcode: <input type="text"/>
Email:	<input type="text"/>		
Telephone:	<input type="text"/>	Mobile:	<input type="text"/>

PREVIOUS RATE PAYMENT ARRANGEMENTS

Please tell us what option you chose to pay your rates in the last financial year.

<input type="checkbox"/>	Paid in Full
<input type="checkbox"/>	Instalments x 2 payments Paid in Full <input type="checkbox"/> Yes / <input type="checkbox"/> No
<input type="checkbox"/>	Instalments x 4 payments Paid in Full <input type="checkbox"/> Yes / <input type="checkbox"/> No
<input type="checkbox"/>	Special Payment Plan <input type="checkbox"/> Plan still active OR <input type="checkbox"/> Plan cancelled (defaulted)
<input type="checkbox"/>	Unknown (The <<Shire / Town / City>> can find this information in our records if you are unable to provide it here.)
<input type="checkbox"/>	Other (please provide details)

RATE CONCESSION ENTITLEMENT

You may be entitled to a Rates concession or deferment.

Applicant 1	Applicant 2	Do currently you hold any of the following cards?
<input type="checkbox"/>	<input type="checkbox"/>	Seniors Card ONLY
<input type="checkbox"/>	<input type="checkbox"/>	WA Seniors Card AND a Commonwealth Health Care Card (you must have both cards)
<input type="checkbox"/>	<input type="checkbox"/>	Pensioner Concession Card OR State Concession Card

FINANCIAL HARDSHIP INFORMATION

Please tell us about the reasons your financial circumstances have changed.

		Ratepayer 1	Ratepayer 2
Have you petitioned for bankruptcy? <i>If yes, you are <u>not</u> eligible under the Financial Hardship Policy.</i>		<input type="checkbox"/> Yes / <input type="checkbox"/> No	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Please select all applicable reasons from the list below:			
<input type="checkbox"/>	Is your financial hardship caused by the impacts of the Coronavirus (COVID-19)? 'Yes' or 'No' won't affect your application, but will help to understand the impact of the pandemic.	<input type="checkbox"/> Yes / <input type="checkbox"/> No	<input type="checkbox"/> Yes / <input type="checkbox"/> No
<input type="checkbox"/>	Unemployed Date employment ceased:		
<input type="checkbox"/>	Under-employed Average hours worked p/week:		
<input type="checkbox"/>	Temporarily stood-down Date of stand-down:		
<input type="checkbox"/>	Income has been reduced Please provide details in the Financial Information section below.		
<input type="checkbox"/>	Unable to work due to responsibilities as a carer	Please attach copy of letter from medical practitioner	
<input type="checkbox"/>	Unable to work due to physical or mental health diagnosis		
<input type="checkbox"/>	Diagnosed with Coronavirus (COVID-19) and unable to work		
<input type="checkbox"/>	Unable to work due to self-isolation	Start Date:	
		End Date:	
<input type="checkbox"/>	Death in the family		
<input type="checkbox"/>	Family or domestic violence		
<input type="checkbox"/>	Other (Please provide details)		

CURRENT FINANCIAL INFORMATION

Accurate financial information is important so you do not commit to an unrealistic payment plan

INCOME Please provide <u>monthly</u> Net Income		Ratepayer 1	Ratepayer 2
<input type="checkbox"/>	Wages / Salary	\$	\$
<input type="checkbox"/>	Pension or other Government Benefit	\$	\$
<input type="checkbox"/>	JobKeeper	\$	\$
<input type="checkbox"/>	JobSeeker	\$	\$
<input type="checkbox"/>	Interest or earnings from banks, financial institutions or dividends	\$	\$
<input type="checkbox"/>	Compensation, superannuation, insurance or retirement benefits	\$	\$
<input type="checkbox"/>	Child Support Payments	\$	\$
<input type="checkbox"/>	Rental income	\$	\$
<input type="checkbox"/>	Other income? (Please describe)	\$	\$
Office Use ONLY		Calculate Total Monthly Income	\$

If Reduced Income is a reason for this Financial Hardship Application, please complete:		Ratepayer 1	Ratepayer 2
Previous monthly income:		\$	\$
Date that reduced income occurred:		/ / 2020	/ / 2020
Current monthly income:		\$	\$
Office Use ONLY	Calculate Monthly Income Reduction	\$	

EXPENSES			\$ Amount per month
<i>Please provide monthly household expenditure as a total for all applicants :</i>			
<input type="checkbox"/>	Mortgage / Home Loan		\$
<input type="checkbox"/>	Other Mortgages / business loans		\$
<input type="checkbox"/>	Other loans		\$
<input type="checkbox"/>	Credit Card/s		\$
<input type="checkbox"/>	Utilities	Power	\$
		Water	\$
		Internet	\$
		Phone/s	\$
<input type="checkbox"/>	Insurances		\$
<input type="checkbox"/>	Food and living expenses		\$
<input type="checkbox"/>	Motor vehicle expenses (<i>licensing, repairs, fuel</i>)		\$
<input type="checkbox"/>	Entertainment (<i>streaming services / eating out, etc</i>)		\$
<input type="checkbox"/>	Other expenditure? (<i>Please provide details</i>)		\$
Office Use ONLY			Calculate Total Monthly Expenditure \$

SUPPORTING DOCUMENTS	
Please provide copies of documents you may have to support this application.	
<input type="checkbox"/>	Letter from financial counsellor, confirm financial hardship circumstances
<input type="checkbox"/>	Letter from medical practitioner
<input type="checkbox"/>	Centrelink payment evidence
<input type="checkbox"/>	Letter from your employer / recent payslips
<input type="checkbox"/>	Letter from another agencies that has deemed you to be in financial hardship <i>i.e. your bank, superannuation fund or utility provider</i>
<input type="checkbox"/>	Statutory declaration from a professional familiar with your financial circumstances <i>i.e. family doctor, accountant</i>
<input type="checkbox"/>	Other (<i>please list</i>)

PAYMENT PROPOSAL

Please provide a payment proposal that, if approved, will be your commitment to make payments toward your rates debt.

Before selecting an option below, please consider all your financial commitments so that your payment proposal will **not** limit your ability to meet basic living expenses for you and your dependents.

<input type="checkbox"/>	OPTION 1 Regular Payment Plan		
	Nominate how much you want to pay and how frequently you want to pay this amount. <u>This option is preferred</u> as it will help you to reduce your rates debt through regular payments. This option helps to avoid having to make a large single payment that may impact your ability to meet basic living expenses for you and your dependents.		
	Proposed Payment Amount:	\$	
	Proposed Payment Frequency	<input type="checkbox"/> Weekly	<input type="checkbox"/> Fortnightly
		<input type="checkbox"/> Bi-monthly	<input type="checkbox"/> Quarterly
	Proposed Start Date:		

<input type="checkbox"/>	OPTION 2 Defer Payment in Full	
	Nominate a date on which you will pay your rates debt in full. This option may be suitable if you are <u>temporarily</u> unable to work or <u>temporarily</u> have reduced income and you <u>know</u> when your circumstances will return to normal. <u>DO NOT select this option</u> if you are not certain that you can pay your rates debt in full on or before the nominated date, as if you fail to do so, the Shire of Wiluna may initiate debt collection proceedings.	
	Please defer my rates debt DUE DATE to:	(Write date here)

DECLARATION

I / We declare that the information provided in this Financial Hardship Application is accurate and I will advise the Shire of Wiluna if there is any change to my / our financial circumstances.

Ratepayer 1 Signature		Date:	
Ratepayer 2 Signature		Date	



FINANCIAL HARDSHIP APPLICATION ASSESSMENT CHECKLIST

Rateable Property Details			
Address:			
Suburb:		Postcode:	
Assessment Number (if known)			
Is the property owner / occupied?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	<<insert comments / details>>	
Is the property currently tenanted?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	<<insert comments / details>>	
Any other considerations relevant to this property?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	<<insert comments / details>>	
FINANCIAL HARDSHIP ELIGIBILITY CRITERIA			
<i>Consider eligibility in context of the adopted Financial Hardship Policy principles</i>			
Insolvent / Bankruptcy?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If YES, the applicant is ineligible. No further assessment required.	
Rates Concession Entitlement?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If YES, check status and where necessary, assist applicant to apply.	
COVID-19 related application	<input type="checkbox"/> Yes / <input type="checkbox"/> No	Data only to assist in understanding the pandemic's economic impact	
Select reason/s given by applicant?		Assumptions	Assessment Consideration
<input type="checkbox"/> Unemployed	<input type="checkbox"/> Long-term	Community unemployment rates are highly likely to be a long term factor.	Likely to require a lower \$value / longer term payment plan.
	<input type="checkbox"/> Short-term		
<input type="checkbox"/> Under-employed	<input type="checkbox"/> Covid-19 related	Community under-employment rates are highly likely to be a long term factor.	Likely to require a lower \$value / longer term payment plan.
	<input type="checkbox"/> Other		
<input type="checkbox"/> Temporarily stood-down		Likely to be a short term factor.	May have capacity for regular payments; may defer until working again.
<input type="checkbox"/> Income has been reduced <i>Total household income reduced by:</i>	<input type="checkbox"/> Less than 30%	Consider applicant's income / expense information disclosed in the application form.	If temporary or low level reduced income – may have capacity for regular payments; may defer until working again. Higher level reduced income - Likely to require lower \$value / longer term payment plan.
	<input type="checkbox"/> Between 30% - 60%		
	<input type="checkbox"/> Greater than 60%		

<input type="checkbox"/> Unable to work due to carer responsibilities	<input type="checkbox"/> Medical practitioner letter provided	<i>Long term carer, likely to have long term financial impacts</i>	<i>Likely to require lower \$value / longer term payment plan.</i>
	<input type="checkbox"/> Long term carer <input type="checkbox"/> Short term carer	<i>Short term carer, likely to have short term financial impacts.</i>	<i>May have capacity for regular payments; may defer until working again.</i>
<input type="checkbox"/> Unable to work due to physical or mental health diagnosis	<input type="checkbox"/> Medical practitioner letter provided	<i>Chronic or severe illness is likely to have long term financial impact.</i>	<i>Likely to require lower \$value / longer term payment plans.</i>
	<input type="checkbox"/> Chronic / severe illness <input type="checkbox"/> Short term illness	<i>Recovery expected in the short term; likely to have short term financial impact.</i>	<i>May have capacity for regular payments; may defer payment until working again.</i>
<input type="checkbox"/> Diagnosed with Coronavirus (COVID-19) and unable to work	<input type="checkbox"/> Medical practitioner letter provided	<i>Severe COVID-19 disease; potential long term health impact; long term financial impact.</i>	<i>Likely to require lower \$value / longer term payment plan.</i>
		<i>Mild COVID -19 disease may be a short term financial impact.</i>	<i>May have capacity for regular payments; may defer payment until working again.</i>
<input type="checkbox"/> Unable to work due to self-isolation		<i>Short term financial impact.</i>	<i>May have capacity for regular payments; may defer payment until working again.</i>
<input type="checkbox"/> Death in the family		<i>Short term financial impact.</i>	<i>May have capacity for regular payments; may defer payment until working again.</i>
<input type="checkbox"/> Family or domestic violence <i>If this is disclosed, the LG needs to have policies in place to ensure the person's details are kept confidential and not disclosed to any other party involved.</i>		<i>Long term financial impact; circumstances have potential to change rapidly.</i>	<i>Likely to have limited capacity to commit / adhere to regular payments.</i> <i>Provide flexible lower \$value / long term payment plan.</i>
<input type="checkbox"/> Other	<input type="checkbox"/> Evidence from another entity confirming financial hardship exists <input type="checkbox"/> Letter from other professional confirming financial hardship exists. <input type="checkbox"/> Other reasons / evidence	<i>Consider "other" reasons in context with the principles of the adopted Financial Hardship Policy and the likelihood that the reason will impact financial capacity to commit and adhere to a payment plan.</i>	
Application is assessed as ELIGIBLE?			<input type="checkbox"/> YES / <input type="checkbox"/> NO

Rates and Service Charge Debt History			
Option selected by the Ratepayer for 2019/20 rates:			
Paid in full by due date?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
2 x Instalments option & paid in full	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
4 x Instalments option & paid in full	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
Approved payment plan & paid in full	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
Additional Rates debts outstanding?			
2018/19 Rates paid in full	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
2017/18 Rates paid in full	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
Older Rates Debts paid in full	<input type="checkbox"/> Yes / <input type="checkbox"/> No	If NO , Amount o/s:	\$
Ratepayer's commitment to paying rates debt:			Assessment Consideration
Did the Ratepayer default on their selected rate payment option?	<input type="checkbox"/> Yes / <input type="checkbox"/> No	Ratepayer adhered to payment plan commitments.	Likely to adhere to payment plan as proposed.
		Ratepayer somewhat adhered to payment plan commitments	May require LG to monitor and actively provide payment reminders.
		Ratepayer did NOT adhere to payment plan commitments	May require LG to implement payment reminders / regular contact with the Ratepayer.

Financial Capacity for a Payment Plan		
<i>Use the financial information disclosed in the application form.</i>		
Total household monthly income	<input type="checkbox"/> Evidence provided	\$
Less the Total household monthly expenses	<input type="checkbox"/> Evidence provided OR reasonably detailed	\$
Applicant's Available Monthly Income		\$
Calculate <u>30%</u> of the Available Monthly Income:		\$
<i>Likely amount that a person in financial hardship is capable of regularly paying</i>		
Applicant's Proposed Payment (calculated as if it were a monthly payment)		\$

Guidance for Assessing Financial Capacity for the Proposed Payment Plan

- Consider information provided in the application and consider if the proposed payment amount is likely or is not likely to impact their ability to meeting basic living expenses.
- Consider that over longer periods of time any person is likely to have unexpected expenses i.e. emergency repair bills, unexpected medical expenses, unexpected school expenses. The payment plan should provide some level of financial capacity for unexpected expenses.
- If there is any concern that the applicant has been too ambitious in nominating a payment amount then, in consultation with the applicant, an alternative lower payment amount should be considered.
- Option 2 Defer Payment in Full, should primarily only be considered if the applicant's past rates debt payment history demonstrates they are a low risk of defaulting. However, if the person has no available monthly income capacity to make payments, then a short term deferral may be appropriate to allow the person to obtain financial counselling, followed by a subsequent re-assessment to consider if the persons circumstances have changed or are likely to change in the short to medium term to allow them to then commence a payment plan.
- Consider the Financial Hardship Policy principles and the Eligibility Criteria assumptions and assessment considerations (above).

Consultation with Applicant

Any proposal to approve a Proposed Payment Plan with variations OR to refuse an application, must be consulted with the Applicant before a decision is made.

		Date/s	Contact Method:	Outcome:
<input type="checkbox"/>	Requested additional information		<input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> Letter <input type="checkbox"/> In person	
<input type="checkbox"/>	Negotiated variation of proposed Payment Plan with the Ratepayer		<input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> Letter <input type="checkbox"/> In person	
<input type="checkbox"/>	Advised Applicant of proposal to refuse application		<input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> Letter <input type="checkbox"/> In person	

**Applicant Assessed as having Financial Capacity
for the Payment Plan Proposal**

☐ YES / ☐ NO

Estimated Date the rates debts will be paid in full: **(Month YYYY)**

Comments

Financial Hardship Recommendation				
<input type="checkbox"/>	Approve Payment Plan as proposed	Payment Amount:		\$
		<input type="checkbox"/> Weekly	<input type="checkbox"/> Fortnightly	<input type="checkbox"/> Monthly
<input type="checkbox"/>	Approve Payment Plan – Varied as agreed with Applicant	<input type="checkbox"/> Bi-monthly	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Other agreed payment schedule attached
		1 st Payment Due:		Current debt to be cleared by:
<input type="checkbox"/>	Refuse Application	<input type="checkbox"/>	Ineligible Applicant:	(Details)
		<input type="checkbox"/>	Other Reasons:	(Details)
<input type="checkbox"/>	Assessment Deferred	<p>Applicant assessed as NOT having the financial capacity to enter into a payment plan at this time.</p> <p>Application to be re-assessed following the applicant obtaining advice and support from a financial counselling service.</p>		
		Applicant to be contacted to initiate reassessment after (insert date):		

Wiluna CEO

From: Josie Janz-Dawson <JosieJ@wf.org.au>
Sent: Thursday, 30 July 2020 9:24 AM
To: Wiluna CEO
Cc: Roy George; Stacey Petterson; Lindal Rohde
Subject: MoU WF- Wiluna Shire (Pavilion and Oval)
Attachments: MOU WF-Wiluna Shire.pdf

Good Morning Eddie,

Please see attached MoU for your review, can you please take a look through and if there is anything you would like adjusted please send back via email so we can adjust.

Thank you so much for proactively supporting Roy in this Sport and Recreation role and also the wider Wiluna Community to get the Football training, activities and sporting carnivals happening.

We really appreciate your help so far,

Hope all is well,

Josie

Josie Janz-Dawson

General Manager - Education Programs

42 Bishopsgate Street, Lathlain, 6100

T: 08 9242 6708 | M: 0448 018 333 | www.wf.org.au



We acknowledge the traditional owners of this land, their ancestors and elders and we are committed to reconciliation among all Australians

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The Wirrpanda Foundation Limited (Wirrpanda Foundation) and The Shire of Wiluna-Memorandum of Understanding (MOU)

Wirrpanda Foundation is a non-profit organisation that focuses on improving the quality of life for Aboriginal and Torres Strait Islander people across our four pillars of education, employment, justice and sport. The priority of the Foundation remains employing local Aboriginal role models who are empowered to build capacity in their own communities.

The Wirrpanda Foundation delivers sport and recreation activities in partnership with the Shire of Wiluna, Wirrpanda Foundation Remote School Attendance Strategy, Nganggawilli Aboriginal Health Service and other local service providers. Regular sport and recreation activities are scheduled Monday to Saturday. These sessions are used to engage local children, youth and parents/ carers in physical activity, it provides mentoring opportunities for WF staff, fosters team and relationships building and promotes a sense of community in the Wiluna town and surrounds.

Wiluna is located in the Mid-West region of Western Australia, about 950km northeast of Perth. The Wiluna Shire is the local government body that is responsible for implementing strategies, policies, local laws and other decisions required by law.

Wirrpanda Foundation and the Wiluna Shire will work together to respond to needs in our communities with particular reference to the Aboriginal and Torres Strait Islander students and families. The purpose of this MOU is to describe the activities Wirrpanda Foundation and the Wiluna Shire propose to undertake including the role of each party and the resources it will provide. This document is not legally binding and is not intended to establish formal legal relations between the parties.

1. Objectives	<p>The objectives of the relationship between Wirrpanda Foundation and The Wiluna Shire are to work together to:</p> <ul style="list-style-type: none"> • Deliver sport and recreation activities to local children, youth, parents and carers • Employment and development of local Aboriginal staff in casual mentoring roles <p>(the Objectives).</p>
2. Principles	<p>Wirrpanda Foundation and the Shire of Wiluna agree to communicate openly with each other and work in a co-operative and constructive manner to achieve the Objectives.</p>
3. Program	<p>To achieve the Objectives, Wirrpanda Foundation and the Shire of Wiluna will establish arrangements to run sport and recreation activities and utilise the pavilion and change room on the Shire Oval (the Program):</p> <p>The Program will aim to achieve the following outcomes:</p> <ol style="list-style-type: none"> 1. Employ a Coordinator (Sport and Rec Coordinator), two Aboriginal Mentors on a casual basis to deliver the program locally and several Aboriginal aspirational mentors to aid quarterly mentor visits in alignment with the school calendar

	<p>2. Target at-risk Aboriginal children, youth, parents and carers.</p> <p>3. Increase school attendance and enrolment of Aboriginal children participating in the program</p> <p>All Aboriginal families residing in Wiluna and surrounding communities are eligible for the program.</p> <p>If Wirrpanda Foundation or the Shire of Wiluna wish to change any aspect of the Program, it will notify the other party and the parties will meet to discuss the changes to the Program and the best way to implement the changes.</p>
4. Period of arrangements	<p>The Program within the community will commence on 22 July 2020 (Start Date) and complete on 31st December 2020 (End Date).</p>
5. Roles Sport and Recreation Activities	<p>Wirrpanda Foundation will:</p> <ul style="list-style-type: none"> • identify Aboriginal and other students that are at-risk students for the sport and recreation activities • identify Aboriginal and other parents/carers that are at risk for the sport and recreation activities • complete required paperwork for enrolment and appropriate permission from parents/guardians of Wiluna children and youth • deliver the Sport and Recreation activities program for participants enrolled in the Program (Program Participants) • Provide transport to Program Participants to and from each of the program • provide quarterly aspirational mentor visits in alignment with the school calendar • provide with an information session / induction prior to commencing the Program <p>The Shire of Wiluna will:</p> <ul style="list-style-type: none"> • Provide access to the Shire Oval Pavilion • Provide access to the Shire Oval Changerooms • Provide access to the Shire Oval • provide reasonable administration support for the Program where required

6. Roles: Resources	<p>Wirrpanda Foundation will:</p> <ul style="list-style-type: none"> • provide one coordinator and two Aboriginal mentors on a casual contract • motivate and engage Program Participants through mentoring and aspirational mentor visits <p>The Shire of Wiluna will:</p> <ul style="list-style-type: none"> • provide information to Wirrpanda Foundation coordinator and mentors where relevant about Program participants • involve Wirrpanda Foundation staff in meetings that impact on availability of facilities • provide support for activities in relation to the Program
7. Roles: Behaviour Expectations	<p>Wirrpanda Foundation expects all Program Participants to demonstrate committed participation in activities and that they attend all activities punctually.</p> <p>Reward activities may be organised for achieving attendance targets, however participation in the Program is not solely dependent on attendance and or/punctuality</p> <p>Wirrpanda Foundation will:</p> <ul style="list-style-type: none"> • provide one Coordinator and two casual Aboriginal role models that provide positive role modelling for Aboriginal students • provide other in-kind support and resources as agreed from time to time • Provide rewards and incentives for Program Participants as appropriate
8. Roles: Parental and Community Participation	<p>Wirrpanda Foundation will:</p> <ul style="list-style-type: none"> • as directed by Wiluna Sport and Recreation Coordinator and Wiluna Sport and Recreation staff engage in conversations with children, youth, parents/ carers and families about school attendance • gain necessary approvals from parents and caregivers for students to partake in the Program • provide an information session for parents/guardians of new participants to the program annually • undertake regular meetings with parents / caregivers of Program

	<p>participants</p> <ul style="list-style-type: none"> • promote positive relationships with Program participants and their extended families • promote the Program through newsletter and social media <p>The Shire of Wiluna will:</p> <ul style="list-style-type: none"> • liaise with Wirrpanda Foundation and the staff involved in the delivery of the Program in relation to the revision of any activities
9. Roles: Facilities and Resourcing	<p>Wirrpanda Foundation will provide all equipment required for the Program including, but not limited to:</p> <ul style="list-style-type: none"> • Program food as required • Program materials as required • All equipment to be used within group sessions <p>The Wirrpanda Foundation will be responsible for turning on and off the floodlights for the basketball courts and oval. Discussions will take place between Wirrpanda Foundation, Shire of Wiluna and MCRS with regard to cut off timer for lights based on winter and summer scheduling needs.</p> <p>The Wirrpanda Foundation will be responsible for cleaning and maintaining the building in a proper state of tidiness.</p> <p>The Shire of Wiluna will provide:</p> <ul style="list-style-type: none"> • Provide access to the Shire Oval Pavilion • Provide access to the Shire Oval Changerooms • Provide access to the Shire Oval <p>The arrangement will be for a six month trial period, following this period both parties will review and negotiate long term arrangements.</p>
10. Compliance with Local Government Area Policies	<p>Wirrpanda Foundation will:</p> <ul style="list-style-type: none"> • WF will assume Duty of Care of participants during program activity, including any transport that may be part of the activity. • take responsibility for and gain the necessary approvals from parent and caregivers for any Program activities undertaken before and after school or during school holiday periods • follow the Wirrpanda Foundation procedures outlined with regards to

	<p>Excursions</p> <ul style="list-style-type: none"> gain necessary approvals from parents and caregivers for students to partake in the Program conducted during the school day or on a regular and ongoing basis. <p>The Shire of Wiluna provide support to Wirrpanda Foundation in meeting Local Government Area Policies.</p>
11. Marketing and Communications	<p>The parties agree that all external media enquiries, approaches, or requests for media liaison, activity and promotion for joint initiatives are to be directed to the Wirrpanda Foundation Operations Manager for discussion between the parties with respect to the relevant appropriate action. Neither party will make public announcements regarding the Program without the other party's agreement.</p> <p>Joint promotion of the Program by agreement is encouraged and is to identify both parties and, where appropriate, use the program name, Wirrpanda Foundation Wiluna Sport and Recreation activities.</p>
12. Intellectual property and use of logos and branding	<p>Each party may reproduce the logo and branding of the other party in order to promote the Program internally. Each party will seek the approval of the other party to include the other's logo and branding on any documents or websites with a public audience via email correspondence.</p> <p>Requests to use Wirrpanda Foundation's logo or collateral marketing material may be made to the General Manager-Commercial Operations Lindal Rohde on 08 9242 6721 or lindalr@wf.org.au</p> <p>All program activities, content and printed material remain intellectual property of Wirrpanda Foundation.</p>
13. Working with Children	<p>All Wirrpanda Foundation staff will possess and maintain a Working with Children Check and Department of Education screening for the term of the MOU and will provide copies to the Wiluna Shire.</p>
14. Expenses	<p>Each party is responsible for its own costs in relation to the Program. Neither party may commit to the other costs, expenses or obligations without the written consent of the other party.</p>
15. Relationship reviews	<p>The parties will jointly review the relationship under this MOU annually in September having regard to:</p> <ul style="list-style-type: none"> the parties' commitment to the relationship, the Program and this

	<p>document</p> <ul style="list-style-type: none"> • whether the Objectives set out above are being met or are reasonably anticipated to be met in the foreseeable future • the reports which have been prepared in accordance with this document • the funding available for the Program. <p>After each review, Wirrpanda Foundation or the Shire of Wiluna may for any reason elect to discontinue this MOU by notifying the other party in writing and where possible providing reasons for the decision to discontinue the MOU. A party must give the other party as much notice as practicable of withdrawal from the MOU but no less than 30 days written notice.</p>
16. Disagreements	<p>If there is a disagreement between Wirrpanda Foundation and the Wiluna Shire in relation to any aspect of the Program or the relationship, the primary contact people listed below will meet to discuss the disagreement and will use their best endeavours to resolve the disagreement to the satisfaction of both Wirrpanda Foundation and the Shire of Wiluna if the primary contacts are unable to resolve the disagreement, the disagreement will be referred to the CEO of Wirrpanda Foundation and the CEO of the Shire of Wiluna (or senior managers nominated by the CEO WF and the CEO the Shire of Wiluna for negotiation and resolution.</p>
17. End of Program	<p>Wirrpanda Foundation and the Shire of Wiluna agree that this MOU and the Program will end if either party gives 30 days written notice to the other that it does not wish to continue with this MOU or the Program.</p> <p>The arrangement will be for a six month trial period, following this period both parties will review and negotiate long term arrangements.</p> <p>A party must give the other party as much notice as practicable of withdrawal from the MOU or the Program, and in any event no less than 30 days' notice. The minimum notice requirement does not apply if a disagreement between the parties is not resolved under item 20. If a disagreement is elevated to the Wirrpanda Foundation CEO and Wiluna's CEO or their nominated senior managers and is not resolved within 14 days of such elevation, either party can withdraw from this MOU by written notice to the other party.</p>
18. Contact persons	<p>The primary and alternative contact person for Wirrpanda Foundation is:</p> <p>Josie Janz-Dawson</p> <p>General Manager Education Programs</p> <p>08 9242 6708</p> <p>josiej@wf.org.au</p> <p>Lindal Rohde</p>

	<p>General Manager Commercial Operations</p> <p>08 9242 6721</p> <p>lindalr@wf.org.au</p> <p>The primary and alternative contact person for <i>[The Shire of Wiluna]</i> is:</p> <p>Eddie Piper</p> <p>A/ CEO Shire of Wiluna</p> <p>(08) 9981 7015</p>
19. Not legally binding	This document is not legally binding.

Signed for and on behalf of **The Wirrpanda Foundation Limited** by its authorised representative

Name: Lisa Cunningham

Title: CEO

Date: /04/2020

Signed for and on behalf of **[The Shire of Wiluna]** by its authorised representative:

Name: Eddie Piper

Title: A/CEO

Date:



Local Government Review Panel

Final Report

Recommendations for a new Local Government Act
for Western Australia

May 2020



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

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LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

FOREWORD

'Rates, Roads and Rubbish' was a catch-cry I heard frequently when I was elected to Local Government 15 years ago. This 'Roads Boards' viewpoint was not appropriate then, and is certainly not fit-for-purpose for Western Australian communities in 2020 and into the future.

Since the 1995 Act was proclaimed, our society and the technologies we use continue to change at an unstoppable pace, and with this change, community needs and expectations of local government are also increasing. These demands on the sector will continue to expand, especially in the aftermath of, and recovery from, the COVID-19 pandemic.

The recommendations in this review are a road-map to more agile and inclusive local governments, with a clear purpose to deliver for the enhanced wellbeing of their communities.

A new legislative framework that ensures community consultation and integrated planning is a centrepiece of a local government's operations, as well as an emphasis on regional and intergovernmental collaboration.

The recommended renewed focus on integrity, self-regulation and accountability will give local governments the tools to ensure good governance and continuous improvement.

An Act based on this report would prepare local governments in Western Australia not just for the challenges of today, or the next few years, but for the long-term, and would put them in good stead to continue to foster healthy, connected and engaged local communities.

Thank you to the many contributors to this report, including those in the sector and community who made a submission or otherwise assisted in the process.

I especially thank panel members for their significant individual contributions, as well as the secretariat at the Department who supported the panel with high quality research and assistance, as without their diligence, this report would not have been possible.

David Michael MLA
Chair



BACKGROUND

In 2017 the McGowan Government announced a review of the *Local Government Act 1995*. This is the most significant and comprehensive reform of local government legislation conducted in more than two decades. The objective is for Western Australia to have a new, modern Act that empowers local governments to better deliver for the community. The vision is for local governments to be agile, smart and inclusive.

Given the breadth of matters covered by the Local Government Act, a staged approach to the review has been adopted:

- Stage one: priority reforms
- Stage two: wide ranging reforms

The majority of the stage one priority reforms are now in place following the passage of the *Local Government Legislation Amendment Act 2019*. These reforms include:

- A new gift framework for elected members;
- A mandatory online induction for all candidates;
- Universal training for elected members;
- Changes to the Standards Panel; and
- Easier access to information to provide greater transparency to the community.

The remaining priority reforms which are expected to be implemented later this year include:

- New mandatory code of conduct for elected members, committee members and candidates;
- Best practice standards for Chief Executive Officer (CEO) recruitment, performance review and early termination; and
- Further transparency measures.

Extensive community consultation was conducted on stage two topics between September 2018 and March 2019 by the Department of Local Government, Sport and Cultural Industries (the Department) with the input of a stakeholder reference group.

More than 3,000 survey responses and written submissions were received from community members, ratepayer associations, industry groups, local governments, elected members, and peak bodies.

After this significant community and sector consultation to better understand the issues confronting local government, the areas in need of reform and possible options for reform, a panel of experts was formed to provide more detailed consideration and to develop policy responses to guide the development of the new Act. The role of the Panel was to guide the review's strategic direction and to consider and recommend high level guiding principles of the new Act.



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The members of the Panel are:

- Mr David Michael MLA, Member for Balcatta (Chair)
- Professor John Phillimore, Executive Director, John Curtin Institute of Public Policy
- Mr Graham Sansom, Adjunct Professor, Institute for Public Policy and Governance, University of Technology Sydney
- Ms Anne Wood, Partner, Kott Gunning Lawyers
- Mr Henry Zelones OAM LGM JP, former Mayor City of Armadale
- Mr Duncan Ord OAM, Director General, Department of Local Government, Sport and Cultural Industries

Commencing in November 2019, the Panel formally met on nine occasions. In addition, invitations were extended to a range of organisations to provide advice and test ideas at separate roundtables.

It should be noted that an overwhelming majority of recommendations were agreed to unanimously by all members of the panel, with only a small number either having a minority of panellists expressing an opposing view or excluding themselves due to a potential conflict of interest.

Meetings were structured around the following six broad topic areas:

1. A Vision for Local Government
2. Planning for a New Local Government Act
3. Supporting Communities and Local Democracy
4. Growing the Economy
5. Sustainable Service Delivery
6. Building Trust and Integrity

This report reflects the work of the Panel. It is divided into two sections: Part A provides the strategic overarching direction, with Part B outlining the Panel's detailed recommendations within that framework.



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PART A – THE STRATEGIC FRAMEWORK

The Minister asked the Panel members to consider and recommend overarching, high-level directions for local government that would flow into policies and principles to guide the development of a 'new' Local Government Act. This Part of the Panel's report sets out a strategic framework for the new Act that addresses not only the underlying issues identified when the Panel began its work, but crucially the emerging imperatives that flow from the COVID-19 crisis and its aftermath.

Why a 'New' Act?

When the Western Australia Government launched the Local Government Act Review its objectives were to produce *'a new, modern Act that empowers local governments to better deliver for the community'*, and that local government should be *'Agile, Smart and Inclusive'*. Those objectives remain valid, but there is now also the question of how they can and should be pursued in the aftermath of COVID-19.

Western Australia's system of local government has remained largely unchanged for several decades. Even before the COVID-19 crisis, local governments demonstrated the full spectrum of capacities and behaviours, ranging from outstanding to good, to average, to, in a few cases, poor. This is not surprising given the very large number of local governments and their variable size and capacity. Many have responded positively and swiftly to the crisis with initiatives to support local communities and businesses – through rate freezes, waiving of fees, increased flexibility in dealing with planning applications, and so on – complementing the State government's initiatives. However, the crisis has also highlighted the system's limited capacity, sustainability and resilience. Rather than being a crucial and reliable source of support to communities, many local governments themselves require considerable funding from other levels of government simply to perform their basic statutory obligations and keep their operations running, rather than to expand services.

Having numerous local governments, including a majority that are small in terms of population and/or area and that lack financial and human resources, also makes the system cumbersome and costly to operate. In addition to financial support, local government requires significant State Government resources for oversight, advice, capacity building and regulation, including interventions to ensure good governance.

Further areas of concern are the generally low levels of community participation and regional cooperation. Local government should be truly the level of government 'closest to the people', but the system of voluntary, first-past-the-post voting attracts only a low turnout at elections, and the extent to which many councils can be considered to be properly representative of their diverse communities can be questioned. At the same time, only limited use is being made of opportunities for local governments to share information, skills and resources at a regional level, and to undertake collaborative planning and service delivery.

So, can local government in Western Australia 'better deliver for the community' without fundamental change? Is it sufficient for councils simply to perform their current functions more efficiently and effectively? What sort of local government will be needed to tackle a slow and fragile post-COVID-19 recovery and to play a valued ongoing role in advancing community wellbeing and regional development?



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The Panel's view is that the new Act must address these questions and underpin a program of systemic reform to ensure that local government can meet the needs of communities in what may well be a very different operating environment. The Act itself must be truly renewed. It should look and feel different, 'tell the story' of change, and outline a fresh agenda. The Panel's package of key reforms is set out below.

What Sort of 'New' Act?

Local Government Acts are among the most lengthy and complex pieces of legislation in any jurisdiction. As a result, their strategic intent and important linkages between different sections of the Act can easily be lost in the mass of detail. Currently the 1995 Western Australia Act and Regulations run to more than 700 pages, while there are also elements of the *Local Government (Miscellaneous Provisions) Act 1960* that are still operational.

Some jurisdictions have tackled this problem by having multiple Acts: Queensland has a separate Electoral Act; New Zealand has a separate Rating Act; British Columbia has a 'Community Charter' that deals with key elements of local democracy and complements the Local Government Act.

So, what should a new Western Australian Act look like? How can it 'tell a story' rather than swamp the reader (and the sector) with a torrent of regulatory detail? The Panel proposes the following:

- Start with an introductory section that sets the tone – the Northern Territory Act offers an excellent example of how this can be done (refer to **Attachment 1**).
- Structure the new Act around strategic issues and the ways in which local government relates to its communities and partners, rather than the mechanics of local administration.
- Include sets of principles that offer guidance on how key objectives of the new Act should be pursued.
- Shorten the main text considerably (aim for at least a 50% reduction) by consigning regulatory detail to schedules or a separate 'operations' Act (the Panel was advised that extensive use of schedules may be inconsistent with current drafting practice).
- Incorporate new measures to expand self-regulation (notably independent Audit, Risk and Improvement Committees) as part of a flexible regulatory regime that can respond quickly to unexpected circumstances (such as COVID-19).
- Minimise the use of Regulations (which tends to enable more extensive and detailed oversight and intervention, and which requires time-consuming parliamentary drafting) by providing standardised guidelines and model codes, charters and local laws. Local governments could modify these 'minimum' provisions but would have to justify significant departures from them to the Joint Standing Committee on Delegated Legislation.

Moving Quickly

The current direction of the review, reflected in the initial instructions to the Panel, is for a complete re-write of the existing Local Government Act. However, experience in other States indicates that will require more resources than appear available at present and take a very long time, and that bold new directions may get lost along the way. The Panel is therefore of the view that the Government's objectives could best be achieved by developing the new Act in two stages, focusing first on a limited number of strategic elements (such as overarching principles, building the sector's capacity, Integrated Planning and Reporting (IPR), and enhanced accountability), while leaving matters of operational detail (a number of which require further investigation) until later.



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The Panel also believes that the Government needs to legislate as soon as possible in order to strengthen local government's capacity for the post-COVID-19 recovery and likely ongoing changes in its operating environment. While it appreciates that resources are currently focused on short-term responses to the impact of COVID-19, the Panel's assessment is that a substantial package of strategic changes to the Local Government Act is required within months, not years. This could be done in one of three ways:

- (a) Amend and restructure the existing Local Government Act to bring together its key strategic elements as a 'front end', but leaving most of its provisions unchanged for the time being;
- (b) A new 'framework' Act initially limited to essential changes, but which would later progressively absorb updated material from the current Act (along the lines of the approach taken previously when the *Local Government Act 1995* and the *Local Government (Miscellaneous Provisions) Act 1960* replaced the *Local Government Act 1960*); or
- (c) A permanent 'companion' Act to the current Act that deals with 'high-level directions' (similar to the approach taken in British Columbia with its 'Community Charter' Act).

The decision on how to proceed is of course one for Government and will depend on several factors including other Parliamentary priorities. On balance, the Panel favours options (b) or (c), which most decisively reflect the Government's commitment to produce a 'new' Act – something that 'looks and feels' different. The risk with option (a) is that it could become too complex and might boil down to just a series of amendments scattered through hundreds of pages of existing provisions, without clearly setting out a fresh agenda. This is what happened after the 2013 review in New South Wales.

The High-Level Package

The critical high-level elements of the legislative package proposed by the Panel are detailed below. These elements need to be drafted and juxtaposed in a new or restructured Act or Acts in such a way that the inter-relationships between them are made clear. In several instances supportive policy statements will be essential to convey fully Government's intentions.

Clear Legislative Intent

- **An introductory section** that acknowledges the status of local government as a sphere of government and the importance of all facets of local democracy; that recognises the rights and interests of Aboriginal peoples; that focuses on the need to enhance community wellbeing, including acceptable standards of local government service delivery for all; and that calls for open, accountable and ethical governance (refer to **Attachment 1** for an example).
- **A statement of the role and functions of local governments**, including the power of general competence (refer to **Attachment 2** for an example of the functions of a local government).
- **Guiding principles** for effective local and regional governance, complemented by more detailed policy principles in those parts of the Act for IPR, community engagement, decision-making, financial management, integrity and inter-government relations.



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An Agile System

- **Establishment of a Local Government Commission** that brings together and extends the work of the Grants Commission and Advisory Board to promote and facilitate capacity building and continuous improvement across the sector as well as, where necessary, structural reform (including mergers and/or regional governance).
- **A fresh approach to enabling structural reform**, including voluntary mergers and the option of replacing merged councils with community boards (see below) – recognising that the ‘Dadour’ provisions can now be by-passed by simply extending the boundaries of one council to subsume its neighbour, and the consequent need for a new pathway for change (refer to **Attachment 3** for an example).
- **Expanded regional cooperation**, including streamlined arrangements for the establishment of joint subsidiaries (which could then replace existing regional local governments); requirements for cooperative regional planning as part of IPR; and if necessary, a new form of ‘regional authority’ that overlays local government areas and can bring together local governments, state and federal agencies and other key stakeholders (for example Aboriginal communities) to address specific issues.
- **Advancing inter-governmental relations** through a set of legislated principles that could be linked to the State Local Government Partnership Agreement (refer to **Attachment 4** for an example); additional consultative mechanisms if required; and arrangements for collaborative governance at the regional level (including involvement of federal agencies where appropriate).

Inclusive Local Democracy

- **Specific provisions for engagement with Aboriginal peoples and communities**, including new consultative mechanisms and an obligation to plan for, and where appropriate undertake, delivery of essential services to local communities.
- **Four-yearly elections for all councillors**, plus a continued requirement for regular ‘representation reviews’ that involve the community in consideration of electoral issues such as the number of councillors, how the mayor is elected, the use of wards and whether the councillors are sufficiently representative of the broader community.
- **Re-definition of roles and responsibilities** for the governing body of council (councillors working collectively), mayors, individual councillors and CEOs, coupled with the new principles for decision-making.
- **More effective community engagement and governance**, including a requirement for all local governments to formulate and adhere to a Community Engagement Charter and an option to establish community boards in selected localities (similar to the New Zealand model).



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Smart Planning and Efficient Service Delivery

- **Improved IPR**, clearly positioned as the centrepiece of local governments' operations and linking strategic and corporate planning, regional cooperation, community engagement, financial management, service delivery and monitoring and reporting of outcomes.
- **Increased Ratepayer Value for Money** through the introduction of a Rating and Revenue Strategy to increase transparency in setting rates, fees and charges, aligning services and programs to the IPR framework, a new focus on continuous improvement and reporting on a wider set of financial and service delivery indicators.
- **Modernised financial management**, based on a new set of principles, and including requirements for program budgets and regular service reviews involving community consultation.
- **New provisions for local and joint subsidiaries** that enable local governments to play an effective role in economic and regional development, and in the case of joint subsidiaries, provide a vehicle for regional cooperation.
- **Ensuring a minimum level of service** from local government is available to all Western Australians

Enhanced Accountability, Self-Regulation and Integrity

- **Robust accountability and self-regulation** through standardised performance and annual reporting; a revamped Annual Community Meeting along the lines of a company Annual General Meeting; and the establishment of independent Audit, Risk and Improvement Committees to undertake a wide range of internal audit functions and ensure good governance and continuous improvement.
- **A renewed focus on integrity** through the work of Audit, Risk and Improvement Committees and the establishment of a new Office of the Independent Assessor to deal with conduct complaints (similar to the Queensland model).
- **Rigorous training and professional development** of mayors/presidents, councillors and CEOs.
- **A new 'early intervention' framework** to support local governments experiencing governance or operational problems (a variation of the Victorian model of municipal monitors).



PART B – DETAILED RECOMMENDATIONS

Clear Legislative Intent

Introduction

1. The Panel recommends that the new Act be structured and drafted in such a way as to highlight the key strategic elements set out in Part A of this report, and that further consideration be given to the ‘two Acts’ options presented in Part A, at least as a transitional measure.

The basis for this recommendation was explained in Part A. The Panel considers it essential to move decisively and as quickly as possible to strengthen the capacity and resilience of Western Australian local government, and to set a fresh agenda, particularly in light of the COVID-19 crisis and its likely aftermath.

2. The Panel recommends the following statement of intent (vision) for a new Act:

An Act to provide for a system of local government relevant to Western Australia that develops and supports sustainable, accountable, collaborative and capable local governments through democratic representation, the provision of services, opportunities and enhanced well-being for each and every community.

It was determined that the vision for local government included in a new Act should be responsive to the changing face of Western Australia's communities. The long title of a legislative instrument is intended to provide a clear statement of the legislature's intention. The Panel considered how a statement of intent (vision) for a local government legislative framework would meet the future needs of Western Australia's communities and local government sector.

3. The Panel recommends the adoption of the following objectives for a new Act:

- a. Democratic and accountable local government that recognises the diversity of and within Western Australia's communities.
- b. Recognition of the specific needs and culture of Western Australia's Aboriginal people.
- c. Promotion and improvement of the community's economic, social and environmental well-being.
- d. An adaptive and forward-looking legislative framework, which supports and enables councils to provide local leadership for the whole community, and to collaborate with each other and with other key stakeholders at a regional level.
- e. Open and transparent community participation in the decisions and affairs of local governments.
- f. Enhanced capability of the local government sector, with a focus on continuous improvement and sustainability.
- g. Efficient and effective service delivery and regulation that is responsive to current and future community needs.



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- h. Informed decision-making by local governments which is in the interest of their communities, within a legislative framework that supports balance and certainty in relation to the different interests of their communities.**
- i. Accountability of local governments to their communities through processes that demonstrate good governance.**
- j. Support for approaches and opportunities which foster collaboration and cooperation both within the local government sector and across all levels of Government.**

The Panel considered what the objectives for a legislative framework would be to support local governments having the agility, adaptability and flexibility to respond to changing community expectations and technology, and deliver long-term sustainability. In doing so, the Panel considered examples from across Australian jurisdictions and international best practice.

- 4. The Panel recommends an Act that is considerably shorter, less prescriptive and minimises the use of regulations by establishing clear principles, robust processes, model charters, guidelines and templates.**

The Panel endorsed the Western Australian Local Government Association's (WALGA) call for a principles-based approach to the development of a new legislative framework.

This approach needs to be supported by robust processes for planning and decision-making, as well as model charters, guidelines and templates to set appropriate standards in areas such as establishment of subsidiaries, community engagement and local laws.

An enhanced internal audit and reporting regime is also essential to promote effective self-regulation and greater accountability to local communities (refer to Recommendation 59 regarding Audit, Risk and Improvement Committees).

- 5. The Panel recognises the diversity of local governments in Western Australia and supports a new Act which is responsive to this but does not recommend the adoption of a multi-tiered legislative framework.**

The Panel considered the capacity and capability of Western Australia's local government sector more broadly, and the application of a legislative framework to support this.

The Panel explored having different requirements and obligations under the new Act depending on a local government's size, scale and/or demographics. However, finding the balance of what local governments should be required to do and for what reasons proved difficult. The Panel decided that a more practical approach was for the new Act to apply minimum standards to all local governments and, where applicable, to provide flexibility within the new Act that enables a diversity of obligations to be placed on or assumed by local governments dependent on their capacity and capability.



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The Role and Functions of Local Government

6. The Panel recommends the inclusion of a statement of the role and principal functions of local governments that makes it clear their basic statutory responsibilities, retaining the overall power of general competency in the current Local Government Act.

Communities and stakeholders need to be able to distinguish between local governments' basic statutory responsibilities for planning, service delivery and good governance on the one hand, and their discretionary activities on the other. This can be achieved by including a short statement that summarises statutory obligations. The South Australian Act offers a useful model (refer to Attachment 2).

The power of general competence provides significant autonomy to local governments. Under the *Local Government Act 1995* local governments are considered to be autonomous bodies established to provide for the good government of persons in their district. This general competency power is not, however, unlimited – local governments must comply with Commonwealth and State legislation.

Guiding Principles

7. The Panel recommends that the following overarching guiding principles are included in the new Act:

To ensure the system of local government is sustainable, accountable, collaborative and capable, councils should:

- a. Provide democratic and effective representation, leadership, planning and decision-making;
- b. Be transparent and accountable for decisions and omissions;
- c. Be flexible, adaptive and responsive to the diverse interests and needs of their local communities, including the traditional owners of the land;
- d. Consider the long term and cumulative effects of actions on future generations;
- e. Ensure that, as a general rule, all relevant information is released publicly, readily available and easy to understand;
- f. Provide services in an equitable manner that is responsive and accessible to the diverse needs of the community;
- g. Seek to continuously improve service delivery to the community in response to performance monitoring;
- h. Collaborate and form partnerships with other councils and regional bodies for the purposes of delivering cost-effective services and integrated planning, while maintaining local representation of communities and facilitating community benefit; and
- i. Participate with other councils and with the State and Federal government in planning and delivery of services, setting public policy and achieving regional, State and Federal objectives.



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When developing the principles, the Panel considered the following to be important:

- Local governments should be effective, accountable and transparent institutions with inclusive processes which actively engage communities, build trust in government, and are responsive to their communities' needs;
- A collaborative approach across all levels of government to support sustainable development and effective decision making for the economic, social and environmental well-being of all Western Australians;
- A system of local government which supports continuous improvement and a highly capable local government sector, with accountable councils and administrations.
- Transparent and appropriate governance processes which uphold principles of integrity and build trust in the local government sector.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

An Agile System

Establishment of a Local Government Commission

8. The Panel recommends:

- a. The Local Government Grants Commission and the Local Government Advisory Board should be combined into a single body responsible to the Minister and named the Local Government Commission, and including the functions of the Grants Commission in accordance with Commonwealth legislation.
- b. The role of the Local Government Commission should be to:
 - (i) Provide recommendations on major local government boundary changes, amalgamations and other necessary reforms;
 - (ii) Manage the distribution of Commonwealth grant funding to local governments in WA; and
 - (iii) Monitor the overall health and performance of the local government sector by identifying key issues and trends, and advise the Government and sector peak bodies accordingly.
- c. Members should be appointed to the Local Government Commission on the basis of their skills rather than as representatives.
- d. The Local Government Commission should consider the financial viability of local governments in making recommendations to the Minister.
- e. The Minister and sector peak bodies should have the power to refer matters to the Commission for assessment and advice.
- f. The Commission should play an independent role in monitoring the capacity and the financial health of the sector in collaboration with the Auditor General.
- g. Minor boundary adjustments where both local governments agree should be handled by the department.

The Panel considered that there were substantial opportunities and benefits in combining the existing Grants Commission and Advisory Board and in providing the new body with a more strategic role. The Grants Commission has access to considerable financial data on local governments and an understanding of the challenges facing the sector. This could be valuable in making recommendations to the Minister on boundary changes and other matters.

The Grants Commission's visiting program also means that it is in a position to identify and promote best practice and to identify local governments that would benefit from capacity building.

It was agreed that the new body should continue to provide recommendations on significant local government boundary changes and amalgamations, including all of those proposals where parties were not in agreement. To remove unnecessary regulatory burden, boundary changes of a minor nature which had the agreement of both local governments and the ratepayers in the affected area should be handled by the department in a streamlined process. Examples of this would be changing the responsibility for a road or park, or ensuring that a property (such as a farm) is in a single district.



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In addition to managing the distribution of Commonwealth grant funding to local governments in Western Australia and making recommendations on boundary changes, the role of the combined body should include monitoring the overall health of the sector by identifying issues and trends and advising the Minister. This combined body should be charged with providing frank and fearless advice to the Minister, the department, and local governments.

The new body should be constituted of members of varied skills, with administrative support provided by the department.

Enabling Structural Reform

9. **The Panel supports a legislative framework for a system of local government which promotes local democracy and has the in-built flexibility to enable different models of governance which facilitate community participation, provide for representation of the whole community, and for efficient and effective service-delivery for the community.**
10. **The Panel recommends that through their Partnership Agreement and the proposed Local Government Commission, State and local government consider options to facilitate structural reform that will strengthen the capacity and resilience of the local government system. Those options should include:**
 - a. **Revised processes for boundary changes and mergers.**
 - b. **Substantially increased cooperation between local governments through an enhanced model of joint subsidiaries.**
 - c. **Provision for the establishment of community boards within local government areas.**

Making specific proposals for structural reform – in particular ‘forced’ amalgamations – was beyond the Panel’s terms of reference. However, as noted in Part A of this report, the COVID-19 crisis has focused attention on the need to maximise the capacity and resilience of the *system* of local government. Various options for structural reform have a role to play, and the new Act should include measures to facilitate necessary adjustments.

The Panel sees significant flaws in the current provisions for boundary changes and amalgamations of local government areas. Procedures for minor boundary changes appear unnecessarily complex, whilst the use of the boundary change mechanism to undertake *de facto* amalgamations – as approved by the Supreme Court in 2014 – raises serious issues about due process. It effectively bypasses the ‘Dadour’ provisions for local referenda, which themselves can be seen as unduly restrictive when local government needs to adapt to changing circumstances.

These issues have been debated repeatedly across Australia. The Panel saw potential in the new provisions for boundary changes and mergers adopted in early 2019 in South Australia (sections 26-28). The process was negotiated with the Local Government Association. It is based on a set of principles (refer to **Attachment 3**); administered *independently* by the Grants Commission; requires detailed investigation and extensive community consultation on major boundary adjustments and amalgamations; but has no requirement for referenda.



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The new Local Government Commission proposed under Recommendation 8 could play a similar role in Western Australia, monitoring the capacity and health of the local government system, identifying action required to address any deficiencies, and handling major boundary changes. The Panel is also recommending that the structural reform 'toolkit' be augmented with an improved model of joint subsidiaries (Recommendations 14 and 39), plus a new option for establishing community boards (Recommendation 11). Robust, multi-functional joint subsidiaries could offer an alternative to amalgamations, whilst community boards could be used to maintain local identity, democracy and services in merged local government areas.

11. The Panel recommends an additional legislative option for local governments to establish community boards.

The Panel noted that with 137 local governments ranging in populations from less than 200 to over 200,000, Western Australian local governments can be either too small to meet their responsibilities, or too big to be properly representative of different localities within them, and respond adequately to varying community needs and demands. Accordingly, there is a need for mechanisms in the new Act that would, on the one hand, encourage small councils to combine their efforts 'upwards' through regional cooperation and/or mergers, and on the other, enable large councils to devolve some of their responsibilities 'downwards' in order to promote effective community governance.

The Panel concluded that the new Act should therefore include an option for local governments to establish community boards along the lines of those that have operated successfully in New Zealand for more than 30 years, but with flexibility to tailor implementation of the model to particular local circumstances. Community boards could either replace councils that have been merged into a larger entity, thus maintaining local identity and democracy in former local government areas; or be established for specific localities within a large local government area – a suburb or group of suburbs, a rural district with a distinct identity and a sense of community, a town within a large shire, a remote Aboriginal settlement, and so on.

Key features of the community boards model should include:

- Ultimate authority to rest with the 'parent' local government, which would determine the functions and budgets (if any) of boards in its area – the boards would not be incorporated as local governments in their own right.
- Empowering the Local Government Commission to require the establishment of boards as part of a merger.
- Giving local communities the right to petition the Local Government Commission for the establishment of a board.
- No requirement for boards to cover the whole of a local government area.
- Membership options ranging from a majority being locally elected to all members being appointed by the 'parent' local government after a community nomination process.
- Mechanisms for boards to advocate to the 'parent' local government on behalf of their communities, and to play a significant advisory role in planning and budgeting processes.



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Expanded Regional Cooperation

12. The Panel recommends that the new Act should promote and mandate expanded regional cooperation between local governments by:

- a. Making increased collaboration a specific objective and principle.**
- b. Providing an improved model of joint (regional) subsidiaries that can be used for strategic planning, resource sharing, shared services delivery and commercial enterprises (see also Recommendations 14 and 39).**
- c. Requiring regional cooperation as part of IPR (see also Recommendation 35).**

13. The Panel recommends that consideration also be given to the potential need for a new form of 'regional authority' to enable collaboration on specific issues between governments and with other key stakeholders.

While there are promising signs of increasing regional cooperation between local governments for certain functions and in some parts of the state, the Panel formed the view that much more could and should be done – as proposed in WALGA's 2008 report *The Journey: Sustainability into the Future*. The evident limitations of the current model of regional subsidiaries is a particular concern. The Panel proposes that increased collaborative working should be framed as a specific objective of the new Act: that could be realised through a streamlined model of joint subsidiaries and by adding a regional dimension to IPR, as explained under Recommendations 34 and 35.

The Panel also noted the potential need for a new form of collaborative 'regional authority' that overlays local government areas and can bring together local governments, state (and where necessary, federal) agencies and other key stakeholders to address specific issues. Such an arrangement might be required when regional issues, such as provision of services to remote Aboriginal communities or complex environmental management problems, exceed the scope of local governments and joint subsidiaries.

14. The Panel recommends:

- a. The regional council model is discontinued.**
- b. A flexible model of joint (regional) and single (local) subsidiaries be introduced in order to enable:**
 - (i) collaboration between local governments; and/or**
 - (ii) involvement of local government in economic development including commercial activities.**

Greater cooperation and collaboration is one way to address financial sustainability and capacity of local governments without the fear of loss of identity. The Panel noted that there are a range of areas that could potentially be delivered jointly by local governments, such as corporate services, economic development, IPR, waste management and community planning.

The current Local Government Act provides for two formal approaches: regional local governments and regional subsidiaries. The Panel recommends that there would be benefits to having only one broader legislative model of collaboration. A single flexible model could reduce complexity and provide for a more tailored compliance regime. Local governments would still have the flexibility to enter into voluntary arrangements outside of the legislated model. This would remove the regional



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local government model under the new Act, noting the need for appropriate transitional provisions for those already established.

Further discussion and recommendations on this new flexible model, including its use for economic development, can be found under Smarter Planning and Service Delivery at Recommendations 37 to 40.

Advancing Intergovernmental Cooperation

15. The Panel recommends that the new Act include a set of principles for intergovernmental relations that make clear local government's role and obligations as part of the broader system of government, and that underpin a range of ongoing arrangements such as the State Local Government Partnership.

The Panel welcomed the progress being made through the State Local Government Partnership Agreement. It appreciated the difficulty of requiring such agreements under legislation, but at the same time sees an opportunity to promote and support ongoing improvements to state-local relations by including relevant principles in the new Act. The British Columbia Community Charter Act includes a set of principles that may offer a starting point for further discussion (refer to **Attachment 4**). The Panel noted, however, that any set of principles must make clear not only the need for mutual respect, consultation and cooperation, but also local government's responsibility to see itself and act as *government*, and to accept its ongoing obligations to plan, deliver services and provide good governance as part of the broader public sector.



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Inclusive Local Democracy

Relations with Aboriginal Peoples and Communities

16. The Panel recommends that the new Act recognises the unique status of Aboriginal people as traditional owners of the land and ensures that they are empowered to engage in decision-making in their local communities.
17. The Panel recommends that further consideration is given to the manner of recognition, and the options for inclusion, engagement and shared decision making between local governments and Aboriginal communities, through consultation with the Department of Premier and Cabinet and the Aboriginal Advisory Council of Western Australia, and with reference to practices in other states, the Northern Territory and New Zealand.

The Panel identified a need for the new Act to include specific provisions for engagement with Aboriginal peoples and communities, including new consultative mechanisms and an obligation to plan for, and where appropriate undertake, delivery of essential services to local communities.

The Panel noted that while legislative statements mandating general recognition of the diversity of communities are common in the local government context, statements recognising the unique role of Aboriginal people in the community and the potential role of local government in partnering to achieve outcomes are less common in local government legislation in Australian State jurisdictions.

Models that should be further explored include the *Local Government Act 2020* (Victoria) where the definition of 'municipal community' includes 'traditional owners of the land in the municipal'; the *Local Government Act 2002* (New Zealand) which specifically references the need to provide opportunities for Maori people to contribute to the decision making process and the *Local Government Act 2008* (Northern Territory) which includes in its preamble "the rights and interests of Indigenous traditional owners, as enshrined in the *Aboriginal Land Rights (Northern Territory) Act 1976* (Cth) and the *Native Title Act 1993* (Cth), must also be recognised and the delivery of local government services must be in harmony with those laws".

18. The Panel recommends further consideration is given to the issue of service delivery by local governments in remote communities, and appropriate adjustments to Integrated Planning and Reporting requirements.

There is a need for local governments to work closely with indigenous communities and accept their responsibilities to ensure that adequate services are offered to all citizens, by the local government itself and/or in conjunction with other governments and agencies. While it was recognised that there are unique challenges with service delivery to remote communities, IPR processes should require identification of their needs, plus effective engagement and shared decision making with Aboriginal people.



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Elections

19. Optional preferential voting be adopted in place of the current first past the post system.

The Panel discussed voting methodologies and agreed that the first past the post system can often lead to outcomes that do not adequately represent the community's preferences with successful candidates being elected without a clear majority of votes.

There was support for the adoption of optional preferential voting, a variant to preferential voting whereby the voter can mark their preference of all or some of the candidates on the ballot paper, with "1" indicating their first preference. It was considered that this would provide results that are most representative of the community's views and would not require electors to vote for candidates about which they had little knowledge.

20. The principle of one vote per person be included in the legislation, subject to Recommendation 21 below.

21. Property franchise voting should be replaced with the requirement for local governments to introduce mechanisms for regular and effective consultation with the business community.

The Panel considered that there are two sides to local democracy: involvement in local decision-making to influence and inform the decisions that are being made by council, and elections. If structures and processes are in place to ensure all segments of the community are engaged, there may no longer be a need to extend election franchise beyond residents of the district.

The Panel noted that the introduction of compulsory voting was previously recommended by the Robson Review and was suggested by several submissions, but believes that before this change is considered, recommendations contained within this report should be implemented to increase voter participation and possibly negate the need for the introduction of compulsory voting.

The Panel considered democratic principles, the right of business owners and operators to participate in and inform local government decision-making, the relatively small take-up of the property electoral franchise and the administrative burden for local governments to retain a separate register for the small number of owner occupiers that are currently registered to vote. The Panel believed that there are other avenues that local governments could and should use to ensure that business and landowner views are adequately heard through mechanisms such as a business advisory group.

22. Local government elections are held once every four years, two years after but to otherwise accord with the timing of the State election.

The Panel discussed the merits and disadvantages of all elected members being elected at the same time. While acknowledging the potential for loss of corporate knowledge if no councillors were re-elected, the benefits of one election held every four years midway between State Government elections has the potential to increase participation and would reduce costs for local governments.



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23. All local government elections should be overseen by the Western Australian Electoral Commissioner.

The Panel decided that the Western Australian Electoral Commission (WAEC) was the most appropriate organisation to coordinate local government elections. Having the one body responsible for conducting elections would allow for greater consistency across local governments. It was acknowledged that there would be higher costs associated with WAEC run elections; however, this would be offset by elections being held only every four years.

24. Provision in the new Act for electronic/online voting to be introduced in the future once the integrity of the process can be assured (including allowing for a pilot).

While believing that electronic and online voting was not yet mature enough to be introduced, the Panel decided that new technologies would be likely to become practical in the life of the new Act and that the legislation should allow for the piloting and introduction of these. In the event online voting is introduced, postal / in person voting should remain an option.

25. The Panel makes the following further recommendations in relation to elections:

a. Postal voting be required, with lodgement of these votes to be allowed in person on and before election day.

To improve equity, the Panel determined all elections should be postal with the ability to lodge those votes in person, including on election day, being retained. The need for voting to be able to be carried out via the post has been demonstrated by the current COVID-19 pandemic.

b. The election process extended to provide more time for the issuing and receipt of postal votes.

To optimise participation in the electoral process and in recognition of the changes to postal services in Australia, an extension to the electoral timeframe is recommended. This should allow additional time for the issuing of postal votes and more time for electors to return their votes. The timeframe should be set through regulations in consultation with the Western Australian Electoral Commissioner.

c. The information local government candidates must provide at nomination should be expanded to ensure that adequate information is given for voters to make an informed decision. Candidate nomination forms should also include declaration of membership of a political party and these forms should be published and available during the election period.

The Panel discussed methods to increase community knowledge of candidates including increasing the length of the candidate profile statements, providing more structure for these, and publishing candidate answers to WAEC approved questions on local governments' websites. The Panel was supportive of additional information being provided by candidates in local government elections. This would enable voters to make more informed voting decisions, rather than relying on the 150-word statement. This could be achieved through set questions in regulations to which candidates would respond in the form of a statutory declaration. The Victorian provisions serve as a model.



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- d. A caretaker policy should be introduced barring elected members up for re-election from representing the council at events, handing out council grants or donations and moving substantive notices of motion in the period before the election, and a requirement to comply with this policy should be included in the Code of Conduct.**

The Panel also considered ways to increase transparency and accountability and reduce conflicts during a local government election period. The Panel agreed that the Code of Conduct should include caretaker provisions to be imposed from the close of nominations to the date of the election.

The Panel acknowledged the need to protect the CEO from potential conflicts during the caretaker period and, consistent with Recommendation 59, the CEO would no longer receive or investigate complaints.

- e. The donor and the candidate should co-sign each declaration of a gift made.**

In order to ensure integrity in the election process, the Panel agreed that there should be a requirement for the declaration of a gift to be signed by both the candidate and the donor.

- f. Donations via crowd funding platforms should be regulated so far as possible.**

The Panel also acknowledged the increasing likelihood that candidates will receive donations through crowd funding platforms which makes identifying individual donors difficult and determined that the department should investigate the legality and practicality of regulating crowd funding donations to ensure integrity in the election process is upheld.

26. In respect to elected member representation, the Panel recommends:

- a. Population should be used to determine the number of elected member positions:**
- (i) Population of up to 5,000 – 5 councillors (including President).**
 - (ii) Population of between 5,000 and 75,000 – 5 to 9 councillors (including Mayor/President).**
 - (iii) Population of above 75,000 – 9 to 15 councillors (including Mayor).**
- b. Ward boundary reviews, to ensure equitable representation is maintained, should be conducted every four years by the Office of the Electoral Distribution Commissioners, with the support of the WAEC and should be conducted using similar processes and principles that are in place for state electoral boundaries as contained in the *Electoral Act 1907*.**
- c. Current classification bands 3 and 4 should not have multiple wards unless the Local Government Commission permits it in the interests of ensuring local democracy is enabled in certain communities.**
- d. The changes to wards and elected member numbers due to the above recommendations should be phased in.**



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The Panel gave careful consideration to the recommendations of the Local Government Advisory Board in relation to wards and councillor numbers. Wards in local governments with small populations were seen as unnecessarily increasing fragmentation and detracting from the requirement for elected members to act in the best interests of the entire community.

However, the Panel acknowledged there may be situations, for example remote communities, where it is important to ensure there is balanced representation on council. The Panel decided local governments in bands 3 and 4 can apply to the new Local Government Commission for wards should it be necessary to enable local democracy in their districts.

The Panel considered that it was desirable for councils to have an odd number of positions.

e. With the introduction of four-year elections, council elected mayors/presidents should be elected for two-year terms.

The Panel considered that it was important to provide a council with the ability to elect a new mayor/president to replace one who had lost the confidence of the other members of council within their four-year term. The Panel decided the fairest and most efficient way to do this was to have two year terms for council elected mayors and presidents which will provide the opportunity for council to replace them after this period should there be dissatisfaction with their performance amongst council.

f. No restriction should be placed on the number of terms an elected member or mayor/president can serve.

The Panel agreed that there should be no change made to the current situation with no limits applying to the number of terms a councillor and mayor/president can serve.

27. The Panel recommends further consideration should be given to strengthening the provisions of the City of Perth Act to reflect the unique role the City of Perth plays in the development of the State economy. In addition, consultation should be undertaken with the City of Perth and other relevant stakeholders as to whether property franchise voting should be retained in the City of Perth.

The Panel noted that property franchise voting may nevertheless be appropriate for the City of Perth and suggested that the Department could undertake further consultation to determine if the *City of Perth Act 2016* should be amended so property franchise voting continues to apply in the City of Perth.

The Panel recognised the *City of Perth Act 2016* might be appropriate legislation to further strengthen the relationship between the State Government, business and the City of Perth in promoting the social and economic interests of the whole State.



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Redefinition of Roles and Responsibilities

28. The Panel recommends significant changes in the Act to the current statements of roles and responsibilities for mayors/presidents, councillors and CEOs and that the Act should include a new statement of responsibilities for the ‘council’ which captures the roles and responsibilities of all councillors acting collectively as the council.

The revised statements of roles and responsibilities seek to address more clearly the following issues:

- Community leadership
- Strategic planning
- Continuous improvement
- Executive function (for mayors/presidents)
- Guiding the CEO (for mayors/presidents)
- Training

29. The Panel recommends the following as the role of council:

The council —

- (a) considers the diversity of interests and needs of the local community;
- (b) is accountable to the community for the local government’s performance;
- (c) ensures adequate opportunities and mechanisms for engagement with the local community;
- (d) ensures the timely development and adoption of the strategic plans, programs and policies of the council and promotes the effective and consistent implementation of these;
- (e) develops and adopts strategic plans and a budget for the local government;
- (f) keeps the local government’s resource allocation, expenditure and activities and the efficiency and effectiveness of its service delivery, under review;
- (g) provides strategic direction to the CEO in order to achieve high-quality administration and performance of the local government’s functions in accordance with the Local Government Act and local government’s policies;
- (h) carries out an annual performance review of the CEO and in agreement with the CEO adopts Key Performance Targets for the following year;
- (i) provides a safe working environment for the CEO, officers and councillors;
- (j) reviews annually the delegations of the council; and
- (k) performs such other functions as are given to a council by this Act or any other written law.



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30. The Panel recommends the following as the role of councillors:

A councillor —

- (a) without bias represents the current and future interests of all people who live, work and visit the district;
- (b) provides leadership and guidance to the community in the district;
- (c) facilitates communication between the community and the council;
- (d) accurately represents to the community the policies and decisions of the council;
- (e) participates in the development of strategic plans;
- (f) must be prepared to —
 - (i) participate with an open mind in the local government's decision-making processes;
 - (ii) be an active and contributing member of the council; and
 - (iii) make considered and well-informed decisions;
- (g) makes all reasonable efforts to acquire and maintain the skills necessary to perform the role of councillor; and
- (h) performs such other functions as are given to a councillor by this Act or any other written law.

31. The Panel recommends the following as the role of the mayor/president:

In addition to the responsibilities of a councillor, the mayor or president —

- (a) provides leadership and guidance to the community in the whole district;
- (b) carries out civic and ceremonial duties on behalf of the local government;
- (c) acts as the principal spokesperson on behalf of the council and explains and upholds the decisions of the local government;
- (d) encourages good working relations between councillors, and between the council and the CEO;
- (e) provides guidance to councillors about what is expected of a councillor including in relation to:
 - (i) the role of a councillor;
 - (ii) the councillor code of conduct; and
 - (iii) standing orders
- (f) liaises with the CEO on the local government's affairs and the performance of its functions;
- (g) presides at meetings in accordance with this Act;
- (h) leads the development of strategic plans;
- (i) promotes partnerships between the council and key stakeholders;
- (j) leads and facilitates the presentation of the annual Council budget;



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- (k) initiates the annual performance appraisal of the CEO; and
- (l) performs such other functions as are given to the mayor or president by this Act or any other written law.

32. The Panel recommends the following as the functions of the CEO:

(1) The CEO's functions are to —

- (a) advise and assist the council in relation to the functions of a local government under this Act and other written laws;
- (b) ensure that timely and accurate advice and information is available to the council so that informed decisions can be made;
- (c) ensure that the mayor and other councillors are given the administrative and professional support necessary to effectively discharge their role;
- (d) advise the council on appropriate forms of community engagement;
- (e) advise and consult the mayor and council on the development and implementation of the strategic plans, programs, strategies and policies of the council;
- (f) prepare, in consultation with the mayor and council, the draft budget;
- (g) ensure that the policies and lawful decisions of the council are implemented in a timely and efficient manner;
- (h) conduct the day-to-day management of the local government in accordance with the strategic plans, programs, strategies and policies of the council;
- (i) ensure the effective and efficient management of the local government in a way that promotes —
 - (i) the effective, efficient and economical management of public resources;
 - (ii) excellence in service delivery; and
 - (iii) continual improvement;
- (j) maintain systems to enable effective planning and accurate reporting of the financial and service performance of the local government to the council and community;
- (k) speak publicly on behalf of the local government when approved by the mayor or president to do so;
- (l) be responsible for the employment and management of local government employees, except with respect to the position of CEO, through management practices that —
 - (i) promote equal employment opportunities;
 - (ii) are responsive to the local government's policies and priorities; and
 - (iii) provide a safe working environment;



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- (m) ensure the local government complies with this Act and any other written law;
 - (n) ensure that records, proceedings and documents of the local government are properly kept for the purposes of this Act and any other written law; and
 - (o) perform any other function specified or delegated by the council or imposed under this Act or any other written law as a function to be performed by the CEO.
- (2) The CEO must inform and consult the council when determining, or making, significant changes to –
- (a) the organisational structure for the staff of the local government; or
 - (b) the processes, terms or conditions that are to apply to the appointment of senior executive officers; or
 - (c) the appraisal scheme that is to apply to senior executive officers.

Community Engagement and Governance

33. The Panel recommends that the following community engagement principles should be included in the new Act:

- a. Councils actively engage with their local communities;**
- b. Councils are responsive to the needs, interests and aspirations of individuals and groups within its community;**
- c. Community engagement processes have clearly defined objectives and scope;**
- d. Participants in community engagement have access to objective, relevant and timely information to inform their participation;**
- e. Participants in community engagement are representative of the persons and groups affected by the matter that is the subject of the community engagement;**
- f. Participants in community engagement are entitled to reasonable support to enable meaningful and informed engagement; and**
- g. Participants in community engagement are informed of the ways in which the community engagement process will influence council decision-making.**

The Panel considers the community key to the effective functioning of the local government, with the local government being there for and to respond to the community. It is therefore vital that all segments of the community are heard and can participate in decision-making.

34. The Panel recommends a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making, and that a model charter be prepared to set parameters and provide guidance on mechanisms to be used.

The Panel agreed that all local governments should be required to have a Community Engagement Charter, with individual local governments responsible for ensuring they are fit for purpose. The



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department should provide suitable guidance material and templates for those local governments that wish to utilise these.

The Panel proposed that triggers for consultation be included, such as borrowing, change of purpose in land use, and major changes to strategy.

The Panel considered that the Charter should be accessible, flexible, and include the deliberative community engagement requirements for IPR. The Charter should also include a reporting mechanism in the annual report.

The Panel believed that elected members have an important role to play in community engagement in listening to the community and that this should be outlined in the Charter. Training should be available to elected members in this area.

35. The Panel recommends the Annual Electors' Meeting is replaced by an Annual Community Meeting whereby:

- a. As a minimum, councils provide information on their achievements and future prospects;**
- b. Councils report on the local government's financial performance and performance against relevant Council Plans;**
- c. Both the mayor/president and the Chair of the Audit Committee address the meeting;**
- d. There is ample time for questions; and**
- e. Wider community participation is encouraged through different delivery mechanisms.**

The Panel recommended the retention of an annual meeting (to replace the Annual Electors' Meetings) which will facilitate community participation through more modern delivery mechanisms to reach people who may not be able to attend ordinary council meetings (for example, using Zoom and/or webinars). At this meeting there should be an annual performance statement made by the mayor/president, a report from the chair of the Audit, Risk and Improvement Committee and a question and answer session.



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Smart Planning and Service Delivery

Enhanced Integrated Planning and Reporting

36. The Panel recommends the following IPR Principles are included in the new Act:

- a. Councils plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services to meet the diverse needs of the local community;
- b. Strategic planning identifies and incorporates, where appropriate, regional, State and Federal objectives and strategies concerning the economic, social, physical and environmental development and management of the community;
- c. Strategic planning addresses the community's vision;
- d. Strategic planning takes into account the resources needed for effective implementation;
- e. Strategic planning identifies and addresses the risks to effective implementation; and
- f. Strategic planning is a key accountability tool that provides for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.

37. The Panel recommends:

- a. IPR be given greater prominence in the new Act as the centrepiece of 'smart' planning and service delivery.
- b. The new Local Government Commission and the department should take steps to improve understanding and skills across the sector to ensure consistent implementation of IPR requirements.
- c. IPR provisions in the Act should be expanded to include the issues currently covered in the regulations (suitably updated in accordance with these recommendations).
- d. IPR provisions and guidelines should be amended to, amongst other things –
 - (i) Highlight the central goal of advancing community well-being (economic, social, cultural and environmental).
 - (ii) Replace the current requirement for a Strategic Community Plan with a more flexible framework for 'Community Strategies'.
 - (iii) Reframe Corporate Business Plans as broader 'Council Plans' prepared by each incoming council.
 - (iv) Mandate deliberative community engagement in the preparation of both Community Strategies and Council Plans.
 - (v) Require a 'regional issues and priorities' section within Council Plans, to be prepared in consultation with neighbouring/nearby local governments.
- e. Provision should be made for a baseline reporting system as part of the IPR framework, and local governments should be required over time to report against a



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wider range of performance measures covering financial management, service delivery, governance and community wellbeing.

- f. Annual reports should include a statement of performance against the objectives, programs and projects set out in Community Strategies and Council Plans.
- g. The Audit, Risk and Improvement Committee (see Recommendations 53 and 54) should monitor the local government's performance in implementing the IPR framework, including compliance with relevant statutory obligations, and report its assessment to the community (for example, as an addendum to the council's annual report and/or as a statement to the Annual Community Meeting proposed in Recommendation 35).
- h. That all IPR plans be reviewed every four years (to align with the new election cycle), two years or one year depending on the plan.

The Panel believes that strengthening and reframing the Act's provisions for IPR would promote and link more effective strategic and corporate planning, regional cooperation, community engagement, financial management, service delivery, and monitoring and reporting of outcomes.

The Panel noted some excellent examples of emerging regional cooperation in strategic planning, and opportunities for creative use of IPR to promote a more holistic approach to community wellbeing, and in particular for collaborative planning with Aboriginal peoples and communities. However, it was concerned that the current IPR framework is not fully understood across the sector, and that implementation remains patchy. There is an evident need for more work to develop and explain the framework, and for further assistance to individual local governments and regional groups to enhance their ability both to meet basic IPR requirements, and to grasp opportunities to make better use of IPR as a tool to achieve desired outcomes for places and communities.

The Panel concluded that reframing the current requirements for Strategic Community Plans and Corporate Business Plans would be helpful in explaining the scope and intent of IPR. This would involve:

- Clarifying the difference between 'aspirational' strategies on the one hand, and plans that commit a council to pursue specific courses of action on the other.
- Demonstrating how IPR offers pathways for local governments to work together at a regional level, as well as to plan with communities for districts and neighbourhoods.

The Panel therefore proposes that Strategic Community Plans be replaced by multi-level 'Community Strategies' that could be prepared for regions, individual local government districts, and smaller areas/localities within a local government district. Corporate Business Plans should be reframed as broader 'Council Plans' that give effect (as far as possible) to Community Strategies. These proposals draw on current practice in Victoria (council plans and community planning) and New South Wales (joint organisations developing regional strategies).

The Panel also examined the requirement for Victorian local governments to report on a wide range of key performance indicators and considered this type of reporting to the community to be highly desirable. To alleviate the burden this could place on some local governments, it proposes that reporting should be phased in, starting with indicators for financial management, service delivery and governance, and expanding to broader well-being measures over time. Reporting should be made freely available through a statewide online platform.



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Part of the reporting framework could be an annual declaration that the local government is successfully meeting its obligation to provide essential basic services to its community. This could be a function of the Audit, Risk and Improvement Committee.

Minimum Service Levels

38. The Panel recommends:

- a. **As a minimum, local governments must seek to identify and provide, or offer, to all its citizens, a minimum level of services to meet statutory obligations.**
- b. **The Minister should have the power to direct a local government if it fails to provide or offer these services.**
- c. **The new Act should incorporate financial sustainability principles which also link to the IPR framework.**
- d. **Local government services and programs should be aligned to the IPR framework.**
- e. **Local governments conduct regular reviews of services and service levels including community consultation.**

The Panel strongly believed that all citizens in Western Australia are entitled to a minimum level of service delivery, whether it be a metropolitan local government or a remote community. However, the diversity of the sector means that services may vary significantly between local governments. The Panel felt that while there are some services where it is reasonable to have discretion, there are some minimum services that all local governments must provide.

The Panel was cognisant of the financial constraints and capability of local governments to be able to deliver basic services and in some cases, providing services independently would be challenging. In these situations, local governments should collaborate using the joint subsidiary model.

As noted earlier, service delivery to remote communities was identified as an area that could be particularly challenging due to financial constraints, isolation and access (among other things). The Panel strongly supported identification of service needs through the IPR process and minimum services being delivered. However, financial and cultural barriers will sometimes need to be addressed through broader whole of government initiatives. New mechanisms may be needed to facilitate such initiatives (such as the South Australian Outback Communities Authority). A community should have the right to decline a particular service or services if they have other arrangements in place.

The Minister should have a qualified reserve power to intervene in certain situations and provide enforceable directions to local governments. This would include where minimum services were not being provided and in the event of a natural disaster or pandemic.

Local and Joint Subsidiaries

39. **The Panel recommends local governments should continue to play an active role in economic development at both local and regional levels. The IPR framework should encourage local governments to be cognisant of State Government plans when developing strategies for economic development.**



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- 40. The Panel recommends that the new Act should provide the freedom for local governments to be involved in commercial activities where it is in the public interest and subject to competitive neutrality principles.**

The Panel noted that local government provides an important stimulus in the economy, especially in regional areas, and that it is important that a legislative framework does not unnecessarily restrict the ability for local governments to be involved in economic development.

The Panel was of the view that there are not currently any specific barriers in the Local Government Act that hinder the ability for local government to grow their economy. They also noted that local governments' involvement in economic development should be voluntary, and subject to the needs and desires of the local community. The new Act should provide appropriate governance and accountability measures covering these activities.

- 41. The Panel recommends that 'beneficial enterprises' not be introduced as a new mechanism for local government commercial activities, but that instead an updated and more flexible subsidiary model should provide for the following:**

- a. Local government autonomy to establish a single or joint subsidiary to:
 - (i) Carry out any scheme, work or undertaking on behalf of the council;
 - (ii) Manage or administer any property or facilities on behalf of the council;
 - (iii) Provide facilities or services on behalf of the council; and/or
 - (iv) Carry out any other functions on behalf of the council.
- b. The subsidiary to be established through a charter.
- c. The charter to be certified by an independent and suitably experienced legal practitioner as within power and National Competition Policy.
- d. Public notice of the proposal to establish the subsidiary to ensure that there are no private operators that would be significantly disadvantaged.
- e. The subsidiary to be able to undertake commercial activities (within the limits of competitive neutrality and a thorough risk assessment).
- f. The subsidiary to have the ability to acquire, hold, dispose of or otherwise deal with property.
- g. Dividends able to be paid to member local governments.
- h. The requirement for employees of the subsidiary to be employed under the same award or agreement conditions as the relevant local government/s and within the jurisdiction of the Western Australian Industrial Relations Commission.
- i. No requirement for ministerial approval at the outset, but reserve powers for the Minister for Local Government to intervene if issues arise should be included.

- 42. The Panel recommends local governments should utilise the subsidiary models and, as a general rule, should not form entities outside this, such as under the Associations Incorporation Act, except as a means of establishing or maintaining partnerships with other local or regional organisations in those instances where the local government is not the dominant party.**



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The Panel noted that the current regional subsidiaries model could be improved in relation to their establishment, scope of operations and governance. It was noted that the current model has not been utilised by the sector as its scope is perceived to be too limiting.

While the Panel supported local governments being innovative and able to operate when market failure is identified, it was of the view that the new Act should explicitly require that local governments operate in accordance with competitive neutrality principles when establishing a subsidiary and setting fees and charges.

The Panel also noted concerns that a local government may use a subsidiary to reduce employee pay and conditions and considered that this should be prohibited in the Act.

The introduction of a new subsidiaries model, similar to the Tasmanian model, would allow local governments the flexibility to operate on a commercial basis (within reason). It is recommended that if this is to occur, adequate controls would need to be introduced, including community consultation, model charters, appropriate reporting and audit measures and providing the ability for the Minister to intervene if considered necessary.

The legislative framework for the model should provide autonomy for local governments to establish a subsidiary without Ministerial oversight while retaining reserve powers for the Minister if required. There should be measures to ensure greater transparency and accountability to the community.

The Panel also discussed concerns with local governments using the Associations Incorporation Act to establish entities outside the Local Government Act and considered that as a general rule this be prohibited under the new Act. Local governments should encourage non-government providers to establish and govern associations where appropriate for community-led service delivery, with local governments only stepping in if the association cannot operate effectively or needs to be wound up.

Modernise Financial Management

43. The Panel recommends the following financial management principles be included in the new Act:

- a. Councils should have regard to achieving intergenerational equity, including ensuring the following:**
 - (i) Policy decisions are made after considering their financial effects on future generations;**
 - (ii) The current generation funds the cost of its services; and**
 - (iii) Long life infrastructure may appropriately be funded by borrowings.**
- b. Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with the council's financial policies and strategic plans;**
- c. Financial risks are monitored and managed prudently having regard to economic circumstances;**
- d. Financial policies and strategic plans, including the Revenue and Rating Strategy and Investment policy, seek to provide stability and predictability in the financial impact on the community; and**



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- e. **Accounts and records that explain the financial operations and financial position of the council are kept.**

44. Having regard to the need for sound financial decision-making and accountability, the Panel recommends the following:

- a. **Local governments should be required to adopt or justify departures from a model investment policy to the Audit, Risk and Improvement Committee and relevant State Government Agency.**
- b. **Local governments should be able to use freehold land to secure debt.**
- c. **Debt should not be used for recurrent expenditure except in an emergency situation.**
- d. **Notice should continue to be required to be given for borrowings not included in the local government's annual budget.**
- e. **Building upgrade finance is permitted for specific purposes such as cladding, heritage and green improvements.**
- f. **Local governments should adopt program budgeting to more clearly show the actual cost of delivering a service or undertaking an activity.**
- g. **Local governments should report on the percentage of their expenditure spent on local businesses in their annual report.**

It is important that local governments are enabled through the legislation to invest their reserves effectively to maximise revenue. Given that the funds are public money, this must be balanced to ensure that local governments and their communities are not unnecessarily exposed to risk. The Panel agreed that local governments should be required to prepare an investment policy, dealing with approved investments and risk levels amongst other things.

Local government legislation in Queensland contains a tiered investment structure, with local governments having the power to invest based on their tier. This takes into consideration risk levels and credit ratings. The Panel suggested that further expert analysis be undertaken to inform potential implementation in Western Australia.

Local governments generally have low levels of debt relative to security, income levels and service responsibilities. The Panel noted that there are benefits to using debt for financial management when the benefits of the capital investment are multi-generational. On this basis, the Panel recommended expanding the ability for local governments to use freehold land to secure debt.

Building upgrade finance, which is operating in some other jurisdictions, is a scheme whereby a local government administers loans issued by financiers to non-residential building owners to upgrade their buildings. The Panel saw merit in allowing the introduction of the scheme for prescribed purposes such as upgrading heritage buildings or environmental upgrades. The introduction of building upgrade finance will need to have appropriate safeguards in place which could be modelled on the approach used in other States.

The Panel was of the view that the budget needs to be more closely integrated with IPR processes. As one measure to achieve this alignment, local governments should transition to budgeting on the basis of service delivery. This would require each service or program to be fully costed, ensuring elected members (and ultimately the community) understand the cost of providing the service and



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encourage critical review of costs. This would also allow the community to provide more informed input into the Council Plans.

Program budgeting will result in better information leading to more informed decisions. Reporting on actual cost of services could result in decisions to allocate limited resources in different ways and gain greater acceptance by the community.

The positive impact a local government can have on their local economy through using businesses within their district and region were noted by the Panel. The view was held that there would be benefits for the community in seeing how much the local government had spent locally and with which businesses. This would be included in the Annual Report as a “local content” report.

Procurement

45. The Panel recommends that local government procurement thresholds, rules and policies are, where applicable, aligned with the State Government, including (but not limited to):

- a. Tender threshold (currently \$250,000);
- b. Procurement rules and methods for goods and services under the tender threshold;
- c. Procurement policies, including sustainable procurement, procuring from disability enterprises, buy local (where ‘local’ refers to Western Australia or a specific region of the state determined by the local government) and Aboriginal businesses; and
- d. Using TendersWA as the primary tender platform.

The Panel agreed that procurement needs to be open, transparent, fair and ensure adequate market testing, value for money and local consideration.

The Panel supported aligning local government and State Government procurement frameworks, including the tender threshold, procurement rules under the tender threshold and the publication of tenders and high value contracts on TendersWA. By increasing consistency between State and local government, and transparency of procurement rules and processes it creates a business-friendly environment and increases confidence in the process.

Local governments should be able to advertise tenders on other platforms, in addition to TendersWA, if they so choose.

46. The Panel recommends the development of a model procurement policy for all local governments. If a local government chooses to deviate from the policy it should to be required to explain its reasoning to the responsible State Government agency.

In keeping with the recommended alignment to the State procurement framework, a model procurement policy should be developed that is consistent, as much as practicable, with the State rules that apply for purchasing goods under the tender threshold. The Panel believed development of a model procurement policy would assist local governments with the procurement process and increase consistency between local governments. If a local government chose to deviate from the model, local governments should have to justify the deviation by explaining their reasoning.



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47. The Panel recommends enhancing legislation to regulate and guide the establishment and management of panel contracts.

It was acknowledged that local government preferred supplier panels are important and need to be retained; however, their establishment and operation needs to be regulated. The Panel supported the continuance of the WALGA Preferred Supplier Panel, subject to regular oversight and checks and balances to ensure that it is constituted correctly and there is accountability.

48. The Panel recommends a requirement for local governments to have an open register of local businesses with local governments determining what is considered 'local' to their community.

The Panel recommended the introduction of an open register of local businesses where local businesses can register with the local government and outline the services and goods they provide. This will assist local governments to support local businesses when procuring goods under the tender threshold, and in informing them of open tenders. Local governments should determine what is considered 'local' to their community.

49. The Panel recommends breaches of the local government procurement rules to be referred to the Office of the Independent Assessor to use the appropriate powers under the new Local Government Act.

There are currently limited penalties for non-compliance with the procurement rules in the Local Government Act. The Panel supported the compliance model in the State Government procurement rules whereby greater oversight and less autonomy is the result of compliance breaches and believed the Office of the Independent Assessor should have the power to address cases of non-compliance. (See Recommendation 54 for more information on the Office of the Independent Assessor).

Rating and Revenue

50. The Panel recommends:

- a. Rate capping should not be introduced.
- b. Local governments should be required to develop and publish a rates and revenue strategy, that would amongst other things replace the need to have fees and charges set in the annual budget.
- c. The Economic Regulatory Authority (ERA) should be asked to undertake a review of the rating system, including a thorough examination of the case for the current wide range of exemptions.
- d. The current rates exemptions should be retained until after the ERA review.
- e. Property owners seeking an exemption should be regularly required to prove they meet the criteria for an exemption.
- f. Local governments should charge a separate waste charge applying to all properties which have a waste service, including exempt properties.



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g. The Valuer General should be asked to undertake a review of the rating methodology with the aim of smoothing out significant fluctuations in valuations.

The Panel noted the importance of rates as local government's principal own source revenue, but equally the need to ensure transparency and fairness in the way rates are calculated and imposed.

With local governments increasingly being required to provide more services and to a higher level to their communities, as well as maintaining their existing assets, the Panel noted that there is concern as to how local governments will continue to fund this in the future given their limited revenue sources.

Of all revenue sources, the most important own source revenue for local governments is rates revenue. Local governments are permitted to impose differential general rates according to land zoning, land use (including if the land is vacant) or a combination of the two.

The Panel was supportive of local governments being required to develop a rates and revenue strategy, as is in place in other jurisdictions. The strategy would include the schedule of fees and charges set by local governments (currently included in the budget), the methodology where the fees are set at cost recovery, the rate/s in the dollar and associated objects and reasons for differential general rates. This would increase transparency for ratepayers and enable local governments to demonstrate the actual cost of services to consumers.

It was acknowledged that there are limitations on local governments' ability to raise revenue due to the current rate exemption categories. Rate exemptions result in local governments needing to cover the rates shortfall by other means, raising the funds from other groups of ratepayers or alternatively reducing services or asset maintenance.

It was accepted that there may be sound reasons why certain exempt categories should be retained, including linkages to State Government policies and initiatives. The Panel recommends that applicants should be required to prove each year that they still fit the criteria for the exemption, especially for organisations claiming charitable status.

51. The Panel recommends that local governments should be able to set reasonable fees and charges according to a rating and revenue strategy, with the oversight of the Audit, Risk and Improvement Committee.

52. The Panel recommends that local governments and State Government apply cost recovery principles when setting fees and charges.

While local governments have the power to set their own fees and charges generally, there are a number of fees and charges that local governments have no control over. Only a few of these are set under the current Local Government Act.

The Panel agreed that fees and charges set in legislation can provide consistency between local governments. It was also noted that while the fees and charges may be consistent, there is likely to be a different level of service provided by local governments.

It was also noted that while local governments are encouraged to adopt a cost recovery model when setting fees and charges, there may be circumstances where it is appropriate to set them lower for certain population groups (for example, seniors) or to encourage certain outcomes in the community.



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Accountability, Self-Regulation and Integrity

Enhanced Accountability and Self-Regulation

53. The Panel recommends the role of audit committees be expanded to become Internal Audit, Risk and Improvement Committees and:

- a. The majority of the Committee members, including the Chair, should be independent of the local government and should be drawn from a suitably qualified panel.**
- b. To address the impost on small local governments, the committee could be established on a regional basis.**

54. The Panel recommends the main roles of the Audit, Risk and Improvement Committee should include:

- a. Developing an audit plan which focuses on compliance, risk (including procurement), financial management, fraud control, governance and delivery of the Council Plans;**
- b. Identifying continuous improvement opportunities and monitoring programs and projects in this area;**
- c. Conducting the mandatory internal audits as outlined in the audit plan; and**
- d. Providing advice to the council in relation to these matters.**

The Panel supported the expansion and strengthening of the role of local government audit committees to become Audit, Risk and Improvement Committees. Moving to a principles-based Act and providing local governments with more autonomy emphasises the need for self-regulation. This requires a robust process for accountability and transparency, justifying the need for the committee to have an independent chair. The Panel also concluded that, given the committee's expanded and critical role, there should be a majority of members not associated with the local government in any way and appointed and remunerated for their skills.

This aligns with the changes occurring within the State Government and the Office of the Auditor General recommendations.

Audit, Risk and Improvement Committees should be required to review matters such as compliance, risk management, financial management, fraud control and governance of the local government.

The Panel was of the view that an Audit, Risk and Improvement Committee could have a role in providing advice to council on decisions across a range of matters, including good governance, financial and risk management, and continuous improvement. The Chair could have a more public role, including in addressing council on relevant matters, reporting at the Annual Community Meeting and preparing a statement in the local government's annual report.

To address cost and access to suitable personnel to take on this role, regional Internal Audit, Risk and Improvement Committees should be permitted. In addition, consideration should be given to establishing a panel of approved independent members from which councils could choose.



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Renewed Focus on Integrity

55. In relation to governance, the Panel recommends:

- a. Meeting procedures are standardised across all local governments, allowing for both a committee system and a public briefing system.
- b. Elected members should be required to lodge a declaration of interest as well as a confirmation of impartiality prior to meetings.
- c. Elected members who believe that they are unable to maintain impartiality on a particular matter should be permitted to withdraw from that part of the meeting provided a quorum is maintained.
- d. All votes should be recorded in the minutes on each motion with details of how each councillor voted.
- e. As a minimum, audio recordings of public parts of council meetings should be available on the local government's website when the minutes become available, with livestreaming to be encouraged.
- f. CEO contracts should be standardised and consistent with the Public Sector Commission's policy and relevant conditions for public sector employees.
- g. CEO contracts should be no more than five years and after two terms the local government must readvertise the position.
- h. The department should facilitate additional oversight in the recruitment and management processes of CEOs. This could include representation on the selection panel and/or screening of applicants.
- i. Primary and Annual Returns should include disclosure of membership of political parties and associations likely to be seen as exerting an influence on decision-making.

The Panel discussed ways to ensure council decision-making was transparent and accountable. It recommends that not only should actual conflicts of interest be declared before the council meeting, but that each councillor should make a declaration in relation to any item on the agenda on which they may not be impartial. This would include, for example, items where they had taken a public position or lobbied in relation to the matter before the meeting. If the councillor believes that they are unable to put those interests aside and make a decision in the best interests of the district as a whole, the person should be able to remove themselves from the meeting for that item, providing a quorum is maintained so that a vote can be taken. A declaration prior to the meeting would assist the CEO in determining whether or not a quorum is available for a matter.

While webcasting (livestreaming) of council meetings was preferred, given the technology constraints that could be experienced by some local governments, audio recordings of the meetings was considered as a practical minimum to ensure greater transparency in the decision making process. These recordings would be State records under the *State Records Act 2000*. The recordings should be required to be published on the website by the time the minutes were published.

The Panel agreed that the department should play an active role in assisting the council in the CEO recruitment and performance review processes. Another option is that prior to selection, the



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Department could provide a reference check and possible recommendations for training for the shortlisted candidates for the positions of CEO.

To increase transparency and foster greater trust in local government, the Panel believed that elected members should declare in their Primary and Annual Returns interests that could be perceived as affecting decision-making. This would include membership of political parties, business associations and the holding of any office in an incorporated association such as a sporting club.

Expanded Requirements for Training and Professional Development

56. The Panel recommends the following in relation to training:

- a. New CEOs (including CEOs moving to a substantially larger local government) should be required to undertake training and ongoing professional development as recommended by the selection panel.**
- b. There should be compulsory induction training and ongoing professional development for all councillors, including specific programs for mayors and presidents.**
- c. Training modules for all councillors should include in-depth material on IPR and land use planning.**
- d. The Minister should have discretion to exempt completion of training within the stipulated time on compelling grounds.**
- e. Expanded use of peer review and support should be encouraged both to help improve the performance of individuals and local governments.**

The Panel discussed the importance of training for elected members, including training beyond the foundation units in such areas as land use planning. Additional training should also be required of mayors and presidents to provide them with such skills as leadership, conducting meetings and managing disputes. Training for new CEOs was also considered vital so that they had knowledge across the whole portfolio of their responsibilities. This need should be identified during the recruitment process and training should commence shortly after appointments are made. The Department could also identify training needs in CEOs and senior staff and advise the relevant mayor/president.

A New Early Intervention Framework

57. The Panel recommends that there should be an early intervention framework of monitoring to support local governments. The department should have additional powers to appoint and support the monitor with councils responsible for the direct costs of the monitor.

The Panel agreed that the department should assist councils through early intervention to remedy weaknesses and provide mentoring and support. This would be in addition to the department's role in policy development, legislation and statutory approvals.

A key benefit of an early intervention model would be the ability for the department to work with local governments to improve their performance, governance and compliance with legislation and to strengthen the capacity of local governments.



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This model should enable the department to appoint a monitor to support local governments that are experiencing governance issues. The role of a monitor would be to observe governance processes and report back on issues; provide advice to councils that are experiencing governance issues, and to make recommendations to the Minister for Local Government for further action. The relevant council should be advised of the terms of the monitor appointment.

The Panel saw value in a power to extend the role of a monitor to temporarily take over certain functions of a local government when good governance practices are not being adopted or services are not being delivered to segments of the community.

They also saw value in Department staff having the right of access to council meetings, including closed meetings.

58. The Panel recommends the Minister should have the power to direct local governments and make declarations in respect to the Local Government Act during a declared state of emergency.

The COVID-19 situation has highlighted the need for the Minister to be able to direct local governments and make declarations without having to apply to the State Emergency Coordinator so that the Local Government Act can be applied flexibly and adapt to the changing environment of an emergency.

Establishment of an Office of the Independent Assessor

59. The Panel recommends establishing an Office of the Independent Assessor that should:

- a. Be an independent body to receive, investigate and assess complaints against elected members and undertake inquiries. This removes the CEO from being involved in processing and determining complaints.
- b. Be a statutory appointment by the Governor.
- c. Upon assessment, refer the complaint back to the council (behaviour-related), the State Administrative Tribunal (SAT) (serious breaches), or to another appropriate body (such as, Corruption and Crime Commission, Public Sector Commission, Ombudsman) according to the subject of the complaint.
- d. Replace the Standards Panel by investigating and making determinations on Rules of Conduct breaches. SAT will determine the penalties.
- e. Amongst other powers, have the power to investigate, to order compulsory mediation and to deal with abuses of process.
- f. Be required to notify the CEO and council of any matters on a confidential basis.

60. The Panel recommends consideration should be given to the appropriate recognition and management of complaints by an elected member against a CEO or other senior officer, with one option for these to be investigated by the Office of the Independent Assessor.



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The Panel considered the range of bodies that currently play a role in ensuring the integrity of local governments. They supported the continuation of the Ombudsman's role in dealing with complaints related to local government administrative decisions.

The Panel supported the creation of an Office of the Independent Assessor, an independent "one stop shop" body to investigate and assess complaints against elected members. The Independent Assessor could assess and prioritise all complaints and, depending on the outcome of its investigations, refer it to the relevant agency. This could include the Corruption and Crime Commission, the Public Sector Commission, or the State Administrative Tribunal for mediation, possible further investigation and determination of a sanction/s. Where a complaint involves behaviour it could be referred back to the council to deal with under Part B of the new Code of Conduct provisions. It was suggested that the Queensland model for an Independent Assessor may provide appropriate guidance.

The Office of the Independent Assessor would require a team of investigators and the Panel considered that the Office could take over the department's current role in conducting inquiries and investigations. The Independent Assessor could advise the Minister on suspension and dismissals of elected members and councils. It could also have powers to make recommendations to the State Administrative Tribunal and local governments.

The Office of Independent Assessor would replace the Standards Panel, and have the power to investigate complaints of breach of Part C of the Code of Conduct. Its findings in relation to breaches of conduct could be referred to the State Administrative Tribunal for imposition of the penalty.

The Panel considered that there should be a power under the Act for the appointment of an acting CEO to temporarily take the place of a CEO if an investigation by the Office of Independent Assessor reveals serious deficiencies in the way the local government is administered.



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Other Matters

Classification Bands

61. The Panel recommends:

- a. The new Act should set principles for determining classification bands for local governments.
- b. These classification bands should be used by the Salaries and Allowances Tribunal for determining councillor and CEO payments, as well as providing a framework for distinguishing between local governments in relation to other matters.

The Panel was of the opinion that the principles behind the setting of bands for the payment of salaries and allowances should be set in the new Local Government Act, rather than by the Salaries and Allowances Tribunal, with the Tribunal responsible for the setting of the monetary figures for each category.

These bands should have wider application; being used to determine whether a local government should have wards, as an example. This would create a level of consistency in treatment of local governments considered to be similar according to the principles.

Local Laws

62. The Panel recommends the increased harmonisation of local laws through the development of model local laws and deemed provisions.

63. The Panel recommends requiring local governments to justify to the Joint Standing Committee on Delegated Legislation any variation from the model or deemed provisions.

The Panel saw merit in laws being harmonised throughout the State; however, agreed that there should be flexibility for local governments to tailor local laws to address certain, limited, local matters.

The Panel also saw value in the introduction of deemed provisions which operate in a manner similar to the Planning and Development deemed provisions regulations. Deemed provisions are essentially uniform local laws which will operate across the State. They can also be amended from time to time and will override any inconsistent local laws.

The benefit of deemed provisions is that there is more consistency across the State for matters where harmonisation is considered important. It also reduces the need for local governments to develop their own laws with the accompanying capability and capacity implications.

The development of model local laws which complement the deemed provisions will allow local governments the flexibility to introduce specific provisions to their districts. The "local" would be delivered through the identification of certain elements that could be district or region specific, with the council having the power to specify these.

The Joint Standing Committee on Delegated Legislation, in approving the model local laws or deemed provisions, would approve the extent to which these could be altered without referral back to the Committee. Further public consultation would not be required on these variations but could be undertaken by the local government.



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The use of model local laws and deemed provisions would reduce the administrative burden on local governments to consult. If a local government wanted to introduce provisions outside the model or deemed provisions, consultation would be required and the law would need to be scrutinised by the Joint Standing Committee on Delegated Legislation. The local government should have to justify to the Committee why such a deviation was necessary or desirable.

The Panel also supported a restriction on the range of matters over which a local government could introduce a local law; with approval necessary outside of this.

Western Australian Local Government Association

64. In relation to WALGA, the Panel recommends:

- a. WALGA not be constituted under the new Act;**
- b. A transition period is provided to ensure continuity in operations of WALGA while it is re-formed under other legislation; and**
- c. Recognition of WALGA's Preferred Supplier Program and mutual insurance coverage in the legislation should be accompanied by appropriate oversight measures, including auditing.**

The Panel deliberated the merits of WALGA being constituted under the Local Government Act and determined that it was not appropriate to incorporate a member body under this legislation. This created confusion as to the extent of the Minister's powers over the organisation and WALGA's level of independence.

More appropriate legislation would appear to be the *Associations Incorporation Act 2015*. Transitional provisions should be included in the new Local Government Act to allow for the orderly reconstitution of WALGA without affecting their operations.

This change would not restrict the new Act (or other Acts) from referencing WALGA membership on boards and committees.

The Panel saw merit in the sector being able to use its aggregated buying power through use of WALGA's preferred supplier program and their mutual insurance coverage. Recognition of these initiatives in the legislation should be accompanied by a power for the Auditor General to conduct regular audits of these programs and related processes.



Operational Provisions

65. The Panel also identified the following operational matters to be considered when drafting the new Act:

- a. The powers of entry in the current Local Government Act should be retained.**
- b. The current evidence requirements in legal proceedings should be retained, however the requirement for the CEO to certify the documents should be removed. This should be delegated and the range of items that can be certified expanded after consultation with local governments.**
- c. The new Act should be updated to reflect the modern signing of contracts.**
- d. A more streamlined ability to dispose of impounded goods needs to be developed for the new Act.**
- e. The new Act should enable councillors and members of the community (in the case of public questions and deputations) to remotely participate in council and committee meetings.**
- f. Employment entitlements for local government employees should be transferrable across all three levels of Government.**



ATTACHMENT 1

Example of Introductory Sections

Northern Territory Local Government Act 2019 Part 1.2

Section 4(1).

The underlying principles of this Act are as follows:

- (a) Local government is a distinct and essential sphere of government.
- (b) The system of local government:
 - i. needs to be flexible and adaptable to the diverse interests and needs of the many communities within the Territory; and
 - ii. needs to be comprehensive, democratic, responsive to community needs and accountable both to local communities and the public generally.

Section 5.

The rights and interests of Indigenous traditional owners, as enshrined in the Aboriginal Land Rights (Northern Territory) Act 1976 (Cth) and the Native Title Act 1993 (Cth), are to be recognised and the delivery of local government services must be in harmony with those laws.

Section 6.

This Act provides for the following:

- (a) the establishment of a democratic and effective system of local government that recognises the diversity of communities in the Territory;
- (b) the conferral of wide powers on councils to act for the advancement, and in the best interests, of their local communities;
- (c) the enabling of councils to play a broad role in promoting the social, economic, environmental, and cultural well-being of their local communities;
- (d) the imposition of high standards of ethical conduct on council members;
- (e) the requirement on councils of high standards of governance, service delivery, asset management and financial accountability;
- (f) the requirement on councils to promote and assist constructive participation by their local communities in achieving effective local government for their areas.



ATTACHMENT 2

Example of Functions of a Local Government

South Australia Local Government Act

Section 7: Functions of a council

The functions of a council include—

- (a) to plan at the local and regional level for the development and future requirements of its area;
- (b) to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area (including general public services or facilities (including electricity, gas and water services, and waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities);
- (c) to provide for the welfare, well-being and interests of individuals and groups within its community;
- (d) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- (e) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- (f) to provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
- (g) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- (h) to establish or support organisations or programs that benefit people in its area or local government generally;
- (i) to manage and, if appropriate, develop, public areas vested in, or occupied by, the council;
- (j) to manage, improve and develop resources available to the council;
- (k) to undertake other functions and activities conferred by or under an Act.



ATTACHMENT 3

Possible Approaches to Structural Reform

South Australia Local Government Act

Following negotiations between the State government and the Local Government Association the South Australian Act was amended in 2018 to introduce a new, more flexible process for structural reform, set out in sections 26-32C (see below). Importantly, section 26(d) states that *the Commission should, so far as is relevant, give preference to structural changes that enhance the capacity of local government to play a significant role in the future of an area or region from a strategic perspective.*

Other principles (section 26(1)(c)) are as follows:

- i. the resources available to local communities should be used as economically as possible while recognising the desirability of avoiding significant divisions within a community;
- ii. proposed changes should, wherever practicable, benefit ratepayers;
- iii. a council should have a sufficient resource base to fulfil its functions fairly, effectively and efficiently;
- iv. a council should offer its community a reasonable range of services delivered on an efficient, flexible, equitable and responsive basis;
- v. a council should facilitate effective planning and development within an area, and be constituted with respect to an area that can be promoted on a coherent basis;
- vi. a council should be in a position to facilitate sustainable development, the protection of the environment and the integration of land use schemes;
- vii. a council should reflect communities of interest of an economic, recreational, social, regional or other kind, and be consistent with community structures, values, expectations and aspirations;
- viii. a council area should incorporate or promote an accessible centre (or centres) for local administration and services;
- ix. the importance within the scheme of local government to ensure that local communities within large council areas can participate effectively in decisions about local matters;
- x. residents should receive adequate and fair representation within the local government system, while over-representation in comparison with councils of a similar size and type should be avoided (at least in the longer term);
- xi. a scheme that provides for the performance of functions and delivery of services in relation to 2 or more council (for example, a scheme for regional governance) may improve councils' capacity to deliver services on a regional basis and therefore offer a viable and appropriate alternative to structural change.

Key elements of the process set out in sections 27-32C of the Act include:

- Responsibility for processing boundary changes transferred from the former Boundary Adjustments Facilitation Board to the Grants Commission, which operates with a very high level of independence and determines the guidelines under which the process operates.
- The Minister is limited to being one party who can propose boundary changes or mergers for the Commission's consideration, and making the final decision to accept or reject the



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Commission's recommendation – a decision to reject the Commission's recommendation must be reported to Parliament.

- Changes or mergers can also be proposed by local governments (groups or individual), by either house of Parliament, and by a specified number of eligible electors.
- The Commission can decide not to investigate a proposal it considers trivial, a repeat of a previous proposal, or in some other way inappropriate or contrary to the public interest.
- Minor ('administrative') proposals can be processed quickly by the Commission with or without community consultation.
- A two-stage process is required for major ('general') changes – preliminary analysis followed (if considered appropriate) by detailed investigation and extensive community consultation (some sort of public inquiry).
- No requirement for binding referenda.
- All the Commission's findings and recommendations must be reported publicly on a website.



ATTACHMENT 4

Example of Principles for Inter-Governmental Relations

British Columbia Community Charter Act

Section 23. Agreements with other public authorities

- (1) A council may make agreements with a public authority respecting
 - a) activities and services within the powers of a party to the agreement, including agreements respecting the undertaking, provision and operation of activities and services,
 - b) operation and enforcement in relation to the exercise of authority to regulate, prohibit and impose requirements within the powers of a party to the agreement, and
 - c) the management of property or an interest in property held by a party to the agreement.

Principles of municipal-provincial relations (given effect in sections 276 and 277)

- (1) The citizens of British Columbia are best served when, in their relationship, municipalities and the Provincial government
 - a) acknowledge and respect the jurisdiction of each,
 - b) work towards harmonization of Provincial and municipal enactments, policies and programs, and
 - c) foster cooperative approaches to matters of mutual interest.
- (2) The relationship between municipalities and the Provincial government is based on the following principles:
 - a) the Provincial government respects municipal authority and municipalities respect Provincial authority;
 - b) the Provincial government must not assign responsibilities to municipalities unless there is provision for resources required to fulfill the responsibilities;
 - c) consultation is needed on matters of mutual interest, including consultation by the Provincial government on
 - (i) proposed changes to local government legislation,
 - (ii) proposed changes to revenue transfers to municipalities, and
 - (iii) proposed changes to Provincial programs that will have a significant impact in relation to matters that are within municipal authority;
 - d) the Provincial government respects the varying needs and conditions of different municipalities in different areas of British Columbia;



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

- e) consideration of municipal interests is needed when the Provincial government participates in interprovincial, national or international discussions on matters that affect municipalities;
- f) the authority of municipalities is balanced by the responsibility of the Provincial government to consider the interests of the citizens of British Columbia generally;
- g) the Provincial government and municipalities should attempt to resolve conflicts between them by consultation, negotiation, facilitation and other forms of dispute resolution.

12. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS BUSINESS

12.1 GVROC Memorandum of Understanding (MOU) 2020 -2022 and Meeting Procedures

Reporting Officers: Andrew Mann, Executive Officer GVROC

Disclosure of Interest: Nil

Date: July 2020

Attachments: GVROC MOU 2020-2022 (Attachment 10)
GVROC Meeting Procedures (Attachment 11)

Background:

GVROC is a regional grouping of local governments that operates by way of a Memorandum of Understanding (MOU).

At the meeting of GVROC held on 15 May 2020, it was revealed that the last GVROC MOU that was executed was for the period July 2015 – October 2017 and had not been reviewed or renewed on the annual basis as it stipulated. As a result, a new MOU was drafted and presented at the meeting for execution between all parties for the period 2020 to 2022.

The Executive Officer also advised at the meeting of 15 May 2020 that while the GVROC had an MOU in place that had expired, it did not have in place any formal meeting procedures or standing orders that guide its meetings. The Executive Officer had liaised with Tony Brown, Executive Manager Governance & Organisational Services at WALGA, to see if it was a requirement for GVROC to have a set of meeting procedures or standing orders as is required for LGAs. Tony's advice was that:

"Zones and VROC's are informal entities, so Standing Orders are not are requirement, however you can operate under meeting procedures, as it is good practice to have procedures for all to follow. The metropolitan Zones operate with Standing Orders. I have attached a copy of the South East Metropolitan Zone meeting procedures, which can be used as a template and make any changes you require. I have also attached WALGA Standing Orders and again you can copy any part of these that you would like to.

Based on this advice, a set of Meeting Procedures for the GVROC were also drafted and presented at the meeting of 15 May 2020 for consideration by the GVROC and endorsement.

However, at the meeting on 15 May 2020 GVROC a request was made by the Shire of Esperance President, Ian Mickle, to defer the recommendations on the new MOU and meeting procedures to a future meeting once the Records Storage Facility has been resolved.

Following discussion and debate on this motion a vote for and against was called on the motion which was carried unanimously.

RESOLUTION: **Moved: Cr Ian Mickle – Shire of Esperance**
Seconded: Mr Jim Epis – Shire of Leonora

Carried

Officer Comment:

Given the Records Storage Facility was resolved at the GVROC special meeting held on 26 June 2020 as per agenda item 8 in this meeting, it is recommended that GVROC now endorse the recommendation listed below.

Additionally, since the MOU was presented at the 15 May 2020 meeting the Shire of Ravensthorpe has officially withdrawn from the GVROC and they have been removed from the MOU presented for endorsement.

Consultation: GVROC Chair
WALGA

Financial Implications: N/A

Strategic Implications: N/A

Voting Requirement: Simple majority

RECOMMENDATION:

It is recommended that the GVROC:

1. Note and endorse the updated MOU and new Meeting Procedures.
2. Request each GVROC Local Government President/Mayor and CEO execute under seal Schedule 1 of the MOU and return via scanned pdf page to the Executive Officer for collation with the MOU.
3. Note on receipt of all nine executed sections the Executive Officer will distribute the final executed copy to all CEOs for their records.

RESOLUTION:

Moved:

Seconded:



Memorandum of Understanding

between



Shire of Coolgardie



Shire of Dundas



Shire of Esperance

City of Kalgoorlie-Boulder

Shire of Laverton

Shire of Leonora

Shire of Menzies

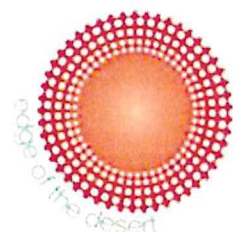
Shire of Ngaanyatjaraku

Shire of Wiluna

2020 - 2022



Shire of **Ngaanyatjaraku**
ON A JOURNEY



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AGREEMENT

The Local Governments of:

Coolgardie – Irish Mulga Drive, KAMBALDA Western Australia, and
Dundas – Prinsep Street, NORSEMAN, Western Australia, and
Esperance – Windich Street, ESPERANCE Western Australia, and
Kalgoorlie-Boulder – Hannan Street, KALGOORLIE, Western Australia, and
Laverton – MacPherson Place, LAVERTON, Western Australia, and
Leonora – Tower Street, LEONORA, Western Australia, and
Menzies – Shenton Street, MENZIES, Western Australia, and
Ngaanyatjarraku – Great Central Rd, Warburton, Western Australia, and
Wiluna – Scotia Street, WILUNA, Western Australia.

Enter into a memorandum of understanding dated July 2020 to recognise the cooperation and shared goals of the member councils.

NAME

The name of the voluntary regional organisation is the Goldfields Voluntary Regional Organisation of Councils (GVROC).

PURPOSE

The purpose for which GVROC is established is to:

Enhance service delivery and infrastructure for our collective and individual communities.

Achieve a sustainable, cost effective model for sharing of resources.

OBJECTIVES

To form a strategic alliance for the retention of infrastructure and community services, acquiring funding from government grants, economic development initiatives and private sector funding.

To establish and maintain effective communication and consultative mechanisms between the participating local governments on policy and processes using a management strategy.

PRINCIPLES

In entering this Memorandum of Understanding (MOU) all the parties agree to abide by the following principles, as established between the local governments.

Overarching Principle

To develop an alliance consisting of Coolgardie, Esperance, Dundas, Kalgoorlie-Boulder, Laverton, Leonora, Menzies, Ngaanyatjaraku and Wiluna that contributes and works together to ensure the sustainability of individual members.

General Principles

1. Partnerships

- a) Recognise that partnerships between the Local Governments in the MOU are essential to achieve sustainable social, environmental and economic development of the region.
- b) Be flexible and open to new approaches to service delivery and funding.

- c) Recognise and acknowledge the needs and constraints of all spheres of government, community and stakeholders.
- d) Recognise that new partnership agreements may be considered if initiated by either Local, State and Federal Government.

2. Roles and Responsibilities

- a) Identify, understand and respect the roles and responsibilities of all parties.
- b) Be open and transparent in all dealings.

3. Communication

- a) Conduct open discussion on issues relevant to the region.
- b) Recognise the need for confidentiality when the subject matter requires.

4. Consultation

- a) Appropriate consultation to facilitate understanding and consensus.

5. Service Delivery

- a) Continual improvement practice in the efficiency, effectiveness, timeliness, and appropriateness of local government service delivery.

6. Outcomes

- a) Well defined and agreed outcomes and performance measures for all projects and activities.

7. Accountability

- a) A transparent approach to all dealings within the organisation.
- b) Have clearly defined reporting, dispute resolution and review mechanisms.

ORGANISATION

Appointment of Members

A participating Council is to appoint two voting members, one of whom shall be an elected member, to be members of the GVROC. Such appointments shall be at the discretion of the participating Council but can be the President/Mayor and Chief Executive Officer (CEO) of a participating Council or two other elected members.

Whilst the functions and decisions of the WALGA Goldfields Esperance Country Zone (GECZ) are incorporated into the meetings of the GVROC, each participating Council will be entitled to two voting delegates one of whom may be the CEO. If, however two elected member delegates are in attendance they shall be the voting delegates.

A participating Council may appoint two other persons as Deputies from the Council who are able to attend the GVROC meetings and who may act temporarily in place of either member of the GVROC during any period in which the member of the GVROC is unable by reason of illness, temporary absence from State, conflict of interest or any other inability to attend meetings.

Tenure of Members of GVROC

A member of GVROC shall hold office until either;

The member ceases to be a member of the participating Council or in the employ of the Council.

The member is removed by the participating Council.

Election of Chairperson and Deputy Chairperson

The members of the GVROC shall elect a Chairperson and Deputy Chairperson.

If the office of the Chairperson or Deputy Chairperson becomes vacant for any reason the members of the GVROC shall elect a new Chairperson or Deputy Chairperson as the case requires.

Tenure of Chairperson and Deputy Chairperson

The Chairperson or Deputy Chairperson will hold office until the election of a new Chairperson or Deputy Chairperson.

Elections for Chairperson and Deputy Chairperson shall be held at the first meeting of the GVROC following the local government elections for a term of two (2) years.

Role of Chairperson

The Chairperson:

- a) Presides at meeting of GVROC;
- b) Speaks on behalf of the GVROC and
- c) Liaises with the Executive Officer on GVROC affairs and the performance of its functions.

Role of Deputy Chairperson

The Deputy Chairperson may perform the functions of the Chairperson if:

- a) The office of the Chairperson is vacant; or
- b) The Chairperson is absent or unable or unwilling to perform the functions of Chairperson.

Role of Executive Officer

An Executive Officer will be appointed by GVROC with duties, conditions and a term to be determined by the GVROC.

FINANCIAL CONTRIBUTIONS

Annual Contributions

- a) As determined at the Goldfields Esperance Country Zone Meeting held 25 May 2007, each participating Council will contribute \$10,000 to the start up of the GVROC.
- b) Annual contributions will be determined and reviewed by the GVROC annually.
- c) The start up contribution and annual contributions paid by the member councils will be utilised in the ongoing employment of an Executive Officer and other expenses.
- d) The secretariat services will be provided by the Executive Officer.

Financial Management

The financial management of the GVROC will be dealt with by the Chief Executive Officer of the member council of the GVROC Chair and will hold the accounts on behalf of the GVROC. The GVROC Executive Officer will assist the Chief Executive Officer of the member council of the GVROC Chair with the financial management.

Ongoing Projects

GVROC members will determine appropriate projects to be undertaken, with participating members to meet the cost of each project on an agreed formula.

Admitting New Members

On entry a new member shall be required to contribute to GVROC the \$10,000 start up fee.

New members will be admitted to the GVROC upon an absolute majority vote.

Withdrawal of Members

The withdrawal of a participating Council shall take effect from the end of the tenure year, in which notice of the withdrawal is given.

As soon as practicable following a withdrawal taking effect the GVROC shall;

1. Distribute to the participating Council an amount equal to proceeds and any surplus funds which would have been payable if GVROC was wound up; or

2. Be entitled to recover from the participating Council an amount equal to the liability or debt which would have been payable by the Council if the GVROC was wound up.

TERM AND TERMINATION

Term of Agreement

This agreement will be reviewed 12 months from the date of signing.

Winding up by Agreement

- a) The Agreement will be reviewed at the first 12-month anniversary.
- b) The participating Councils may by absolute majority wind up the GVROC.

Division of Assets

If the GVROC is to be wound up and there remains, after satisfaction of all its debts and liabilities, any property and assets of GVROC then the property and assets shall be realised and the proceeds along with any surplus funds shall be divided among each of the participating Councils in the same proportions as the contributions of a particular council.

Division of Liabilities

If GVROC is to be wound up and there remains any liability or debt in excess of the realised property and assets of GVROC then the liability or debt is to be met by each of the participating Councils in the same proportions as the contributions of a particular council to the assets that GVROC bear to the total of such contributions by participants.

DISPUTE RESOLUTION

Dispute

In the event of any dispute or difference arising between the Parties and GVROC or any of them at any time as to any matter or thing arising under or in connection with the Memorandum of Understanding, then a Party or GVROC may give to the other Parties and GVROC (as the case may be) notice in writing ('dispute notice') adequately identifying the matters, the subject of the dispute, and the giving of the dispute notice shall be a condition precedent to the commencement by any Party or GVROC of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.

Arbitration

At the expiration of the 25 business days from the date of sending the dispute notice, the Party or GVROC giving the dispute notice may notify the others in writing (arbitration notice) that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the Commercial Arbitration Act 1985.

Legal Representation

For the purposes of the *Commercial Arbitration Act 1985*, the Parties consent to each other and to GVROC being legally represented at any such arbitration.

Memorandum of Understanding in Good Faith

Despite anything expressed or implied to the contrary in this Memorandum of Understanding (MOU) or anywhere else, this MOU is a mere non-justicable statement of current intent, and is neither intended to be, nor is it, (a) legally binding, or (b) creative of legal relations between the parties to it. No legal rights or obligations will come into existence unless or until one or more legally enforceable written agreements are entered into.

SCHEDULE 1 – EXECUTION

EXECUTED by the Parties:

THE COMMON SEAL of SHIRE OF COOLGARDIE
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF DUNDAS
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF ESPERANCE
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of CITY OF KALGOORLIE-BOULDER
Was hereunto affixed in the presence of:

Mayor

Chief Executive Officer

THE COMMON SEAL of SHIRE LAVERTON
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF LEONORA
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF MENZIES
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF NGAANYATJARRAKU
Was hereunto affixed in the presence of:

President

Chief Executive Officer

THE COMMON SEAL of SHIRE OF WILUNA
Was hereunto affixed in the presence of:

President

Chief Executive Officer

Quotation for the Shire of Wiluna

This task is to develop a public health plan for each of the Shire of Wiluna acceptable to the Chief Health Officer of the Department of Health in accordance with Section 45 (1) of the Public Health Act 2018.

The Project shall have the following components:

Introduction

1. An opportunity to meet with Chief Executive Officer, Elected Members & Senior Officers to explain the Public Health Planning process.

Research Phase

2. Submit a Health Status Report to the Chief Executive of each local government.

Consultation Phase

3. Engage Elected Members, Chief Executive and Senior Officers of Council in a forum to discuss the Health Status Report.
4. Consult with Elected Members, Chief Executive & Senior Officers, Groups & Individuals identified by Council as important stakeholders.

Preparation of Public Health Plan Phase

5. Prepare the final draft Public Health Plan incorporating Environmental Health & Public Health Strategies to Council for review and consultation.
6. Submit the final Public Health Plan to Council for adoption and submission to the Department of Health

Process to Compile the Shire of Wiluna Public Health Plan

Health Status Report Research Phase

The Health Status Report for the Shire of Wiluna identifies those public health trends of inequalities in particular population subgroups, principally:

- Tourists and Gold Prospectors
- Station Workers
- Townspeople
- Indigenous persons
- Fly In Fly Out (FIFO) Workers
- Other sub group/s to be identified in the evidence gathering process

Evidence gathering (research phase) is sought from all available written sources including, the:

- Mid-West Public Health Unit
- Cancer Council WA
- Town Planning – Liveable Neighbourhood Policy
- Hospital Admission Statistics
- DOH Epidemiology Unit – Demographics for the Shires of Wiluna (contact with this Unit can only be made by Council's Environmental Health Officer).
- Australian Bureau of Statistics
- Local Government Community & Corporate Plans
- Education Department.

There is no set template to follow so the Health Status Report will be modelled on those Health Status Reports that are reviewed in the research phase. This report, once finalised, will be submitted to each Chief Executive Officer for review prior to presentation to Elected Members in the completed format.

Time to undertake the Health Status Report – 6 months (work is part time) following agreement to proceed.

Research will be undertaken by two persons with humanities and environmental / public health backgrounds.

Consultation Phase

The Consultation Phase will begin with a presentation to Council once the Health Status Report is received. The presentation may be best discussed in a seminar presentation and comments offered and recorded with the assistance of a Council Officer. A series of questions will be developed that can be used at this session and modified to involve a wider selection of other Groups and Individuals.

In order to save time during the Consultation phase the Consultant would need to meet with local government officers and the recommended contacts of each local government within the 3-day field work time allocated to the project.

The selection of the persons to be interviewed should capture the widest range in practical terms that could be undertaken in person or by telephone in up to a two-week period depending on the number to be interviewed. Where Groups are to be consulted, Council may provide guidance who to contact and make a Council facility available to conduct one or more information sessions.

It is suggested that the conducting of interviews and conducting information sessions be held during the 7 – 10 months from date of inception. Time will be set aside to conduct this phase of the Plan including working with Council's senior officers on strategies to support the plan development.

Report Preparation and Completion Phase

The Department of Health has not provided a set format for the presentation of each public health plan, looking for originality and local content. The plan will set as a strategic plan with objectives and strategies and will tie into Council's existing Community then Corporate Plans so that there is a minimum of duplication and being in a user-friendly format, it encourages local participation.

The period of final compilation shall take place following the Consultation Phase for 3 – 4 months. During this period a final draft report shall be submitted to the Chief Executive Officers for review and consultation.

The Plan shall need to be adopted by each Council and then submitted to the Department of Health for approval.

Quotation

Following consultation with the Councils' Manager of Health and Building, the following quotation only varies by way of time spent in consultation phase. There are 3 components (phases) that make up the preparation of the Plan.

Research Phase (40 Hours)

As hospital admission information is geographically sorted by WACHS Health Regions, Australian Bureau of Statistics, Indigenous Health by National trends and Dept of Health Epidemiological Unit by local government, every effort will be made to source common areas of information, e.g. Mid-West Public Health Region Health Profiles etc, which are common to all local governments in the Mid-West Region.

Consultation Phase (22.5 Hours)

The consultation will be dependent on the number of persons / groups to be interviewed and the time taken to travel to each interview. Those persons or groups outside of the Shires will be contacted by telephone or by electronic means.

Completion Phase (40 Hours)

To review the research and comments by consultation and to prepare the final report, it is expected that each local government will be allocated 37.50 hours to prepare the completed Strategic Plan.

Therefore, in summary:

Local Government	Research Phase	Consultation Phase	Completion Phase	Total Hours
Wiluna	40 Hours	22.5 Hours	37.50 Hours	100.00 Hours

Therefore, the cost to each shire would be as follows:

Shire of Wiluna – \$10,000

Services provided by the Councils

Council agrees to provide accommodation, reasonable meal expenses & motor vehicle for one person for up to 3 days during the Consultation Phase and during visits to Council in the Commencement and Completion Phases (as required).

Council agrees to provide administrative support to contact and arrange interviews of persons nominated in the Consultation Phase.

Council agrees to provide at least 2 return air fares from Perth (as required) during the Consultation and Final Report Phase or as needed to satisfy DOH requirements.

Thank you for the opportunity to provide this quotation.

Llew Withers

Stephanie Withers

5 July 2019

Curriculum Vitae (attached)

[c/ Documents/ EH Consultancy/Shire of Wiluna



5.5 Local Government Review Panel Final Report (05-034-01-0001 TB)

Tony Brown, Executive Manager Governance and Organisational Service
James McGovern, Manager Governance

WALGA carried out an extensive consultation process on Phase 2 of the Local Government Act Review in 2018/19, culminating in sector positions being endorsed by State Council in March 2019. This agenda item considers the Local Government Review Panel's recommendations in the context of the sector's current advocacy positions.

The Minister for Local Government has not considered the Panel's recommendations at this stage and has not requested a consultation process on the report. WALGA is taking the opportunity to obtain a sector opinion on the recommendations to provide to the Minister.

The Recommendations below are subject to Zone input and all Zone recommendations will be collated into a consolidated recommendation that will be provided for State Council consideration at its meeting on 2 September 2020.

Recommendations

1. That WALGA SUPPORT the following Recommendations from the Local Government Review Panel Final Report:

- Recommendations 1, 2, 3, 4, 6 and 7;
- Recommendation 8;
- Recommendation 11;
- Recommendations 12, 13 and 14;
- Recommendation 15;
- Recommendations 16 and 17;
- Recommendation 24;
- Recommendations 25(b) to (f);
- Recommendations 26(b), (d), (e) and (f);
- Recommendations 28, 29, 30, 31, 32(1)(a) to (o) and 32(2)(a);
- Recommendations 33 and 34;
- Recommendations 36 and 37;
- Recommendations 38(c), (d) and (e);
- Recommendations 39, 40, 41(a) to (g) and (i);
- Recommendation 42;
- Recommendations 43 and 44;
- Recommendations 45, 46, 47, 48 and 49;
- Recommendations 50, 51 and 52;
- Recommendation 54;
- Recommendations 55(a), (b), (d), (e), (f), (h) and (i);
- Recommendation 56;
- Recommendation 57;
- Recommendation 59;

- Recommendations 62 and 63;
 - Recommendation 64 (c);
 - Recommendations 65(a) to (e).
2. That WALGA OPPOSE the following Recommendations from the Local Government Review Panel Final Report:
- Oppose Recommendation 5;
 - Oppose Recommendations 20, 21 and 27;
 - Oppose Recommendations 22 and 25(a);
 - Oppose Recommendations 23 and 25(a);
 - Oppose Recommendation 26(c);
 - Oppose Recommendations 32(2)(b) and (c);
 - Oppose Recommendation 35;
 - Oppose Recommendations 38(a) and (b);
 - Oppose Recommendation 41(h);
 - Oppose Recommendations 53(a) and (b);
 - Oppose Recommendations 55 (c) and (g);
 - Oppose Recommendation 58;
 - Oppose Recommendation 60;
 - Oppose Recommendation 61;
3. That WALGA CONDITIONALLY SUPPORT the following Recommendations from the Local Government Review Panel Final Report as described:
- Recommendations 9 and 10 and but oppose any proposal to remove the poll provisions (Dadour provisions) in Clause 8, Schedule 2.1 of the Local Government Act;
 - Recommendation 18 and reiterate WALGA's current advocacy position that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities;
 - Recommendation 19 in support of a broad review of the property franchise including a community consultative process;
 - Recommendation 26(a) conditional upon a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis:
 - Populations up to 5,000 – 5 to 7 Councillors (incl. President)
 - Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
 - Populations above 75,000 – up to 15 Councillors (incl. Mayor);
4. That WALGA carry out further consultation on the following Recommendations from the Local Government Review Panel Final Report:
- Recommendation 22 – Property Franchise;
 - Recommendations 64(a) and (b) - WALGA
 - Recommendation 65(f) – Transfer of Employee Entitlements

Executive Summary

- In 2017 the State Government announced a review of the *Local Government Act 1995*.
- Given the breadth of matters covered by the Local Government Act, a staged approach to the review was adopted:
 - Stage one: priority reforms
 - Stage two: wide ranging reforms leading to a new LOCAL Government Act
- This agenda item relates to the Stage 2 reforms. The Department of Local Government carried out a consultation process in 2018/19 where over 3,000 submissions were received.
- The Minister for Local Government appointed an Independent Panel to consider submissions received by the Department of Local Government Sport and Cultural Industries on the review of the Local Government Act in November 2019.
- The Panel's report has made 65 recommendations
- The Panel's report does not represent Government policy; the Minister for Local Government has stated the report will be considered as part of the Act Review process.
- This agenda item seeks a sector position on the recommendations. The recommendations to support, oppose or seek further consultation or information is proposed in this item.

WALGA Process

The Association recognizes the Report is a high level document that is based on identifying principles that will drive the development of a modern Local Government Act. The Association therefore considered the Report from the perspective of the sector's current advocacy positions.

This Item provides commentary on support for recommendations that met or where similar to adopted advocacy positions. This Item also identifies significant departure from advocacy to the extent that support cannot be recommended without further sector consideration of WALGA's position.

Attachment

The Panel's Report can be found [here](#).

Comment

The following comment is a comparison of State Council's record of advocacy on matters raised in the Local Government Review Panel Final Report:

CLEAR LEGISLATIVE INTENT

Recommendations 1 to 7 – Introduction and Role and Functions of Local Government

Local Government Act Reference: Part 1

Recommendation 1 proposes a strategic approach to the consideration of the Report recommendations.

Recommendation 2 introduces a new statement of intent that will explain the legislations purpose:

An Act to provide for a system of local government relevant to Western Australia that develops and supports sustainable, accountable, collaborative and capable local governments through democratic representation, the provision of services, opportunities and enhanced well-being for each and every community.

Recommendation 3(a) to (j) proposes objectives for the legislative framework ‘to support Local Governments having the agility, adaptability and flexibility to respond to changing community expectations and technology’.

Recommendation 4 proposes a shorter, less prescriptive Act that minimizes the use of regulations in favour of a principles-based approach.

Recommendation 5 proposes recognition of the diversity of Local Governments however it does not support a multi-tiered (size and scale) legislative framework.

Recommendation 6 proposes upholding the power of general competence predicated in the current Local Government Act.

Recommendation 7 (a) to (i) proposes guiding principles for sustainable, accountable, collaborative and capable Local Governments.

WALGA Comment – WALGA advocacy supports many of the proposals in Recommendations 1 to 7, principally that the Local Government Act Review be based on a ‘Principles over Prescription’ approach that avoids red tape and ‘declutters’ the extensive regulatory regime that currently exists¹ (Recommendations 3 and 4) and maintaining the general competence principle² (Recommendation 6) which frees Local Governments to make any decision that does not conflict with statute or common law. Recommendation 7 aligns with WALGA advocacy for enabling legislation.³ Recommendation 5 is unsupportive of WALGA advocacy that promotes a size and scale compliance regime⁴ and it is recommended that WALGA maintain its current advocacy for a Local Government Act that is reflective of the differences and diversity of Local Governments in Western Australia.

WALGA Recommendation: Support Recommendations 1, 2, 3, 4, 6 and 7. Oppose Recommendation 5

¹ State Council Resolution 06.3/2019 Items 1, 1(b) and 1(e)

² State Council Resolution 06.3/2019 Item 1(a)

³ State Council Resolution 60.3/2019 Item 1(d)

⁴ State Council Resolution 06.3/2019 Item 1(c)

AN AGILE SYSTEM

Recommendations 8 to 11 - Structural Reform

Local Government Act Reference: Part 1; Section 2.1(2) and Schedule 2.1, cl. 8

Recommendation 8 proposes to combine the Local Government Grants Commission and Local Government Advisory Board to form a Local Government Commission, with roles assigned that will engender a strategic approach to its operation including monitor the performance and financial health of the sector, the latter in collaboration with the Office of the Auditor General, in addition to traditional functions such as distributing Commonwealth grant funding to Local Governments and boundary changes. Establishment of the Commission under this strategic framework will require skills-based appointments rather than by representation.

Recommendations 9 and 10 supports a legislative framework that is flexible, responsive and resilient and capable of facilitating community participation. There are also specific proposals for structural reform including revised processes for boundary changes and mergers, enhanced model of joint subsidiaries (see Recommendation 14) and provision for the establishment of community boards. Commentary associated with Recommendation 9 sees flaws in the current poll provisions found in Clause 8 of Schedule 2.1 ('Dadour provisions') as being '*...unduly restrictive when Local Governments need to adapt to changing circumstances*'.

Recommendation 11 proposes the potential to establish community boards, with reference to examples of successful international models. While community boards might be formed in response to mergers or for use by large Local Governments to devolve certain responsibilities to community representatives, the proposal makes clear that the overall responsibility for decision-making and authority will rest with the 'parent' Local Government. See also Recommendation 33 'Community Engagement'.

WALGA Comment – WALGA does not have an advocacy position in relation to Recommendation 8 'Local Government Advisory Board' and this may be a matter for sector consultation. Recommendations 9 and 10 propose a legislative framework that has similar themes to WALGA's advocacy that the Local Government Act Review promote a flexible, principles-based legislative framework⁵.

WALGA has a long-standing advocacy position for the retention of the Dadour provisions that give electors a right to demand a poll on recommended amalgamations⁶. This advocacy is tied to the principle that the Dadour provisions are the ultimate expression of community support or rejection of amalgamation proposals. Although not a specific recommendation, the commentary appears contradictory to the general themes expressed throughout the Report for increased opportunities for community consultation⁷. The community board proposal in Recommendation 11 is similar to WALGA advocacy for community engagement that is based on principle rather than prescription⁸.

WALGA Recommendation: Support the general intent of Recommendations 8 and 9. Oppose any proposal to remove the poll provisions (Dadour provisions) in Clause 8, Schedule 2.1 of the Local Government Act. Support Recommendation 11.

⁵ State Council Resolution 06.3/2019 at 1(b)

⁶ State Council Resolution 06.3/2019; 121.6/2017; 108.5/2014

⁷ For example, Recommendations 9, 10(c), 11, 33, 34, 35

⁸ State Council Resolution 06.3/2019

Recommendations 12, 13 and 14 - Expanded Regional Cooperation

Local Government Act Reference: Part 3, Division 4

Recommendations 12 and 13 promotes expanding opportunities for regional cooperation between Local Governments under improved regional subsidiaries model for shared services, and through a new form of regional authority for specific issues. Recommendation 14 proposes an end to the regional council model in favour of regional cooperation models set out in the previous recommendations.

WALGA Comment – WALGA has a strong advocacy history in support of regional subsidiaries⁹ and is disappointed that the complexity of the existing legislative provisions means that no regional subsidiaries have formed since the Act amendment of 2016. WALGA has independently developed a revised version of regulations that limits unnecessary compliance without diluting transparency and accountability of regional subsidiaries, and therefore welcomes recommendations that will facilitate regional cooperation under this model.

WALGA is cognisant that regional councils are often formed for a singular purpose, most commonly waste management, yet compliance obligations are generally equivalent to that of a Local Government. It is current WALGA advocacy that the compliance obligations of regional councils should be reviewed¹⁰. It appears the recommendations will create a suitable opportunity for the transition of regional councils to a model more suitable to the participant Local Governments.

WALGA Recommendation: Support Recommendations 12, 13 and 14.

Recommendation 15 - State Local Government Partnership Agreement

Local Government Act Reference: Section 3.18

Recommendation proposes a set of principles for intergovernmental relations that makes clear Local Government's role and obligations as part of a broader system of government.

WALGA Comment – WALGA's advocacy is for a communication and consultation protocol that ensures a consultation process precedes regulatory or compliance changes that affect the sector¹¹. The current Partnership Agreement signed in 2017 is currently under review.

Section 3.18 'Performing executive functions' includes apparently similar objectives to Recommendation 15, whereby a Local Government considers matters such as; integration and coordination; avoidance of inappropriate duplication; and effective and efficient management of services and facilities that may also be provided by the State and Commonwealth. This creates adequate space for the general competence principle to apply when a Local Government considers the range and scope of its executive functions, services and facilities.

WALGA Recommendation: Support Recommendation 15.

⁹ State Council Resolutions 121.6/2017; 106.6/2016; 94.4/2011; 114.5/2010

¹⁰ State Council Resolution 06.3/2019

¹¹ State Council Resolution 2.1/2012

INCLUSIVE LOCAL DEMOCRACY

Recommendations 16 and 17 - Relations with Aboriginal Peoples and Communities and Recommendation 18 - Service Delivery in Remote Communities

Local Government Act Reference: Not mandated

Recommendations 16 and 17 contemplate a Local Government Act that includes recognition of the unique status of Aboriginal peoples and inclusion of mechanisms for consultation and engagement. Recommendation 18 recommends further consideration of service delivery to remote communities through improved integration with Integrated Planning and Reporting requirements.

WALGA Comment – WALGA’s advocacy recognises and respects Aboriginal cultural practices and places through development of Reconciliation Action Plans¹², and is supportive of efforts to improve the living conditions and governance in Aboriginal communities.¹³

There are 287 discrete Aboriginal communities in WA accommodating approximately 17,000 Aboriginal people spanning 26 Local Government districts. It is therefore inevitable that service delivery considerations are coordinated with State and Federal Government departments and agencies with relevant responsibilities, to mitigate against cost-shifting responsibility to individual Local Governments with limited financial capacity.

WALGA adopted the advocacy position that *‘the State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities’*¹⁴.

The commentary associated with Recommendation 18 raises a necessary discussion regarding service delivery to remote Aboriginal communities but lacks detail on how the inter-governmental responsibilities and funding arrangements associated with efficient and timely service delivery can be better achieved.

WALGA Recommendation: Support Recommendations 16 and 17, and reiterate WALGA’s current advocacy position in relation to Recommendation 18, that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities.

Recommendation 19 - Optional Preferential Voting

Local Government Act Reference: Section 4.69, 4.74 and Schedule 4.1

The Report recommends a system of voting that better represents the community’s preference for candidates that is not currently delivered by a first past the post system, where a candidate does not require a clear majority of votes to be elected.

WALGA Comment – WALGA’s advocacy position supports the current ‘first past the post’ system. WALGA has previously opposed other forms of voting¹⁵ and the system of proportional preferential

¹² State Council Resolution 118.5/2012

¹³ State Council Resolution 64.3/2014

¹⁴ State Council Resolution 06.3/2019 at 1(f)

¹⁵ State Council Resolutions 185.2/2007 and 427.5/2008

voting was briefly introduced to the Local Government Act for one election cycle before being repealed and returned to first past the post voting in 2009¹⁶.

WALGA Recommendation: Oppose Recommendation 19 any alternative voting system in favour of retaining the first past the post system.

Recommendations 20, 21 and 27 - Review of Property Franchise

Local Government Act Reference: Sections 4.30 → 4.35; Section 4.66

Recommendation 20 proposes mandating one vote per person, which is currently prescribed in Section 4.65 albeit in the context of the property franchise. Recommendation 21 proposes discontinuing enrolment entitlement through ownership or occupation of rateable property. Property franchise claims result in enrolment on the Owner's and Occupiers Roll, forming the second limb of voter entitlement alongside the Residents Roll.

The Expert Panel proposes increasing participation, consultation and involvement of business owners and operators by Local Governments including mechanism such as business advisory groups. Recommendation 27 recommends consultation be undertaken to determine whether the property franchise continue within the City of Perth, in concert with a review of the *City of Perth Act 2016*. Currently, Part 4 of the Local Government Act applies to the election of council members of the City of Perth, and Section 20 of the *City of Perth Act 2016* applies to the election of the Lord Mayor.

WALGA Comment – WALGA has not adopted an advocacy position relevant to the recommendations.

It is recommended that support be given to a broad consultative process with Local Governments, the business sector, communities and relevant stakeholders to assess whether or not owners and occupiers of rateable property should have a right to vote in a modern democratic electoral system.

WALGA Recommendation: Oppose Recommendations 20, 21 and 27 Support a review of the property franchise including a broad community consultative process.

Recommendation 22 - All In/All Out 4 Year Election Cycle

Local Government Act Reference: Section 4.5

Recommendation 22 proposes Elected Members be elected at the same time, every four years. This aligns with the election of State Parliamentarians. An acknowledged detriment is the potential loss of corporate knowledge due to non-election of experienced councillors, whereas benefits include potential increased participation by candidates and electors and reduced election costs to Local Governments.

WALGA Comment – There is no WALGA advocacy position relevant to this proposal. It is therefore recommended that the sector be consulted and the resultant views be considered in developing WALGA's advocacy position.

WALGA Recommendation: That the sector be consulted prior to WALGA considering its advocacy position in relation to Recommendation 22.

¹⁶ *Local Government Amendment (Elections) Act 2009*

Recommendations 23, 24 and 25(a) – Conduct of Elections

Local Government Act Reference: Section 4.20 and 4.61

Recommendation 23 is that the Western Australian Electoral Commission (WAEC) take responsibility for all Local Government elections, with the consequence that a Local Government CEO will no longer be the Returning Officer of first resort. Recommendation supports electronic/online voting. Recommendation 25(a) adds to the currently mandated role of the WAEC by proposing all elections are by postal voting, ending the option on in-person voting.

WALGA Comment – WALGA advocates for an end to the WAEC’s enshrined monopoly on the conduct of postal elections by amending legislation to permit third parties to be service providers of postal elections¹⁷.

WALGA Recommendation: Support Recommendation 24; Oppose Recommendations 23 and 25(a); WALGA reiterate its position that third parties be permitted as service providers for postal elections.

Recommendations 25(b) to (f) - Other Election Proposals

Recommendation (b) proposed the extension of the election process to optimise participation. Recommendation 25(c) ‘Candidate Nomination Information’ is adapted from a model similar to Victorian legislation that requires candidates to respond to a set of questions prescribed by regulation in the form of a statutory declaration. Recommendation 25(d) – Caretaker Policies are increasingly evident in Local Government; in 2016, WALGA committed to develop the currently-available template Caretaker Policy¹⁸.

Recommendation 25(e) seems to reflect current legislation¹⁹ and Recommendation (f) identifies the prospect that potential donations can be crowdfunded in the absence of a gift declaration and this is likely to undermine integrity of the election process.

WALGA Recommendation: Support Recommendations 25(b) to (f)

Recommendation 26(a) - Elected Member Numbers Based on Population

Local Government Act Reference: Section 2.17

The Report proposes the following structures for Elected Member positions on Council:

- (i) Population up to 5,000 – 5 Councillors (incl. President)
This proposal will capture approximately 81 Local Governments (1 metro, 80 non-metro)
- (ii) Population between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
This proposal will capture approximately 47 Local Governments (19 metro, 28 non-metro)
- (iii) Population above 75,000 – 9 to 15 Councillors (incl. Mayor)
This proposal will capture approximately 11 Local Governments (10 metro, 1 non-metro)

¹⁷ State Council Resolution 06.3/2019

¹⁸ State Council Resolution 16.1/2016

¹⁹ Regulations 30B and 30CA of the *Local Government (Elections) Regulations*

WALGA Comment – WALGA adopted an advocacy position in 2011 opposing a previous proposal to reduce the number of Elected Members to between 6 and 9²⁰. At the time, WALGA requested a proper examination of the relative benefits and merits of any proposal to reduce numbers of Elected Members be conducted. There is still merit in reviewing numbers on Council and the proposal is worthy of consideration although limiting populations of up to 5,000 to a fixed number of 5 Councillors lacks the flexibility that is easily resolved by extending the maximum number of Councillors to 7.

WALGA Recommendation: Oppose Recommendation 26(a) and propose that a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis:

- (i) Populations up to 5,000 – 5 to 7 Councillors (incl. President)
- (ii) Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
- (iii) Populations above 75,000 – up to 15 Councillors (incl. Mayor)

Recommendation 26(b) to (f) – Wards, Mayor/President Election and Term Limits

Local Government Act Reference: Part 2 and Part 4; Schedule 2.2

Recommendation 26 (b) to (f) proposes a number of adjustments associated with Recommendation 8 - Local Government Advisory Board/Local Government Commission. These proposals include:

- Recommendation 26(b) - system of ward boundary reviews;
- Recommendation 26(c) - discontinuance of ward boundaries for Band 3 and 4 Local Governments;
- Recommendation 26(d) - phasing in of proposals under Recommendation 26(a);
- Recommendation 26(e) - continuance of two year election cycle for Council-elected Mayors/Presidents; and
- Recommendation 26(f) - no limits to be placed on terms Elected Members and elected Mayor/President can serve.

WALGA Comment – Recommendation 26(e) aligns with WALGA advocacy that Local Governments retain the right to determine whether the Mayor / President will be elected by the Council or the community.²¹ WALGA has not adopted advocacy positions specific to the remaining proposals however Recommendation 26(c) conflicts with the general competence principle and the current self-determination inherent in the current ward review system. WALGA supports the ability for all Local Governments, not merely those in Band 3 and 4, to consider the merits of its system of representation and election on the basis of community of interest; physical and topographical features; demographic trends; economic factors and the ratio of Councillors to electors in the various wards.²²

WALGA supports the general intent of Recommendation 8 and similar support is proposed to the exclusion of Item (c).

WALGA Recommendation: Support Recommendations 26(b), (d), (e) and (f). Oppose Recommendation 26(c).

²⁰ State Council Resolution 08.1/2011 – ‘Reject the reduction in the number of Elected Members to between 6 and 9, and request the Minister engage the Department of Local Government in research to determine the relative benefits and merits of the proposal prior to further discussion with the Local Government sector’

²¹ State Council Resolution 06.3/2019; 121.6/2017

²² How to conduct a review of wards and representation for local governments with and without a ward system – Department of Local Government, Sport and Cultural Industries - October 2017, Page 6

Recommendations 28 to 32 - Redefinition of Roles and Responsibilities

Local Government Act Reference: Sections 2.7, 2.8, 2.10 and 5.41

Recommendation 28 sets the scene for Recommendations 29 to 32 by suggesting revised statements of roles and responsibilities that are specific to address the following issues:

- Community leadership
- Strategic planning
- Continuous improvement
- Executive function (for mayors/presidents)
- Guiding the CEO (for mayors/presidents)
- Training

WALGA Comment – Recommendations 28, 29, 30 and 31 are supported. Recommendations 32(1)(a) to (o), and 32(a) are supported. WALGA opposes Council involvement in matters relating to senior employees²³ as this conflicts with the role of the CEO as employing authority of all employees under Sec. 5.41(g) of the Local Government Act.

Recommendations 32(2)(b) and (c) are opposed. These recommendations seek to perpetuate ongoing Council involvement in matters relating to senior employees. WALGA points out that Regulation 9(1) of the *Local Government (Rules of Conduct) Regulation* was amended on 15 August 2020 to remove reference to Councillor involvement in administration where authorised by the Council to undertake that task.

This amendment directly relates to past findings such as the City of Canning Inquiry 2014, where the Inquirer noted this Regulation was used to involve Council in a matter directly related to the CEO's employing authority functions:

*'Reg. 9(1) of the Local Government (Rules of Conduct) Regulations 2007 is a rule of conduct, and is not, by itself, a source of authority for intervention by the Council in Administration activities.'*²⁴

WALGA Recommendation: Support Recommendations 28, 29, 30, 31, 32(1)(a) to (o) and 32(a). Oppose Recommendations 32(2)(b) and (c) to conclusively ensure that a Council cannot involve itself in the functions of the Chief Executive Officer as set out in Section 5.41 of the Local Government Act.

Recommendations 33 and 34 – Community Engagement and Governance

Local Government Act Reference: Sections 2.7, 2.8, 2.10 and 5.41

Recommendation 33 proposes a range of community engagement principles, and Recommendation 34 proposes a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making.

WALGA Comment – WALGA advocates that Local Governments adopt a Community Engagement Policy, with each Local Government to implement the most appropriate means of engagement²⁵.

WALGA Recommendation: Support Recommendations 33 and 34.

²³ State Council Resolution 123.6/2017

²⁴ Report of the Panel of Inquiry into the City of Canning, May 2014 at 9.53

²⁵ State Council Resolution 06.3/2019

Recommendation 35 – Annual Engagement with Electors

Local Government Act Reference: Sections 5. 27

Recommendation 35 proposes a lesser version of the opportunity already available to electors but poorly attended historically. This raises the prospect that, in the absence of the opportunity to move motions at meetings, the proposed annual meeting will follow a similar trend.

WALGA Comment – WALGA advocates that Elector's General Meetings should not be compulsory, on the basis that there is adequate opportunity for the public to participate in the affairs of the Local Government through attendance at Council Meetings, participating in public question time, requesting special electors' meetings etc²⁶.

WALGA Recommendation: Oppose Recommendation 35 and seek amendment to the Act to ensure Electors' General Meetings are not compulsory.

²⁶ State Council Resolution 06.3/2019; 121.6/2017; 09.1/2011

SMART PLANNING AND SERVICE DELIVERY

Recommendations 36 and 37 - Enhanced Integrated Planning and Reporting

Local Government Act Reference: Section 5.56; Local Government (Administration) Regulations Part 5, Division 3

Recommendation 36 and 37 propose enhanced Integrated Planning and Reporting principles and provisions and that Audit, Risk and Improvement Committee monitor performance against baseline measures including financial management, service delivery and community well-being.

WALGA Comment – WALGA has supported the Integrated Planning and Reporting framework dating back to the Systemic Sustainability Study of 2008 and broadly supported the regulatory amendments introduced in 2011.

WALGA Recommendation: Support Recommendations 36 and 37

Recommendations 38(a) and (b) – Minimum Service Levels

Local Government Act Reference: Section 3.18

Recommendations 38(a) and (b) are separated for independent consideration due to the potential for extensive consequences to the Local Government sector. Recommendation 38(a) proposes a minimum level of service delivery established as a statutory obligation, and Recommendation 38(b) proposes a qualified reserve power whereby the Minister for Local Government responds to a failure to deliver the minimum services by issuing an enforceable direction.

WALGA Comment: WALGA's closest advocacy positions to Recommendation 38 is 'principles over prescription' together with upholding the General Competence Principle²⁷. Recommendation 38(a) appears intended to create a commonality of service delivery that is potentially measurable across the sector, with service delivery outcomes either legislated or directed by the Minister for Local Government. This approach is anathema to the General Competence Principle that permits Local Governments to independently determine appropriate levels of service.

It is noted that continuance of the General Competence Principle is supported in Recommendation 6, but the contradictory nature of Recommendation 38(a), that determination of some services will be taken out of the hands of Local Governments and their communities, is neither identified nor examined in the Report.

Recommendation 38(b) is intended as a qualified reserve power however the associated commentary includes reference to directions relating to a natural disaster or a pandemic. The Local Government sector's experiences during the COVID-19 pandemic did not bring to light any deficiency in the capacity of the State Government to manage issues arising from a pandemic that would require the Minister for Local Government to assume emergency direction powers – see also Recommendation 58. WALGA advocates that the State Government ensure there is proper provision for resources required to fulfil any legislated responsibility²⁸.

WALGA Recommendation: Oppose Recommendation 38(a) and (b) and reiterate support for Recommendation 6 'General Competence Principle'.

²⁷ State Council Resolution 06.3/2019 Items 1(a) and (b); 120.6/2017

²⁸ State Council Resolution 06.3/2019 Item 1(f)

Recommendations 38(c), (d) and (e) – Service Levels and IPR

Local Government Act Reference: Section 5.56; Part 5, Division 3 Local Government (Administration) Regulations

Recommendations 38(c), (d) and (e) propose a range of measures to align financial sustainability principles and services and programs to the integrated planning and reporting framework, and to conduct regular service delivery reviews including community consultation.

WALGA Comment: WALGA supported the introduction of the Integrated Planning and Reporting ‘planning for the future’ provisions and the above recommendations broadly align with current level of maturity in community consultation processes and examination of service delivery leading to the development of Strategic Community Plans and Corporate Business Plans.

WALGA Recommendation: Support Recommendations 38(c), (d) and (e)

Recommendations 39 to 42 - Local & Joint Subsidiaries

Local Government Act Reference: Part 3, Division 4

Recommendation 39 proposes Integrated Planning and Reporting frameworks be cognisant of State Government plans when developing strategies for economic development.

Recommendation 40 proposes the new Local Government Act provide freedom for commercial activities, linking with Recommendation 41 which, whilst recommending against a beneficial enterprise model, makes positive recommendations for the support of commercial activities under an updated subsidiary model required to observe competitive neutrality principles. Recommendation 42 supports the use of regional subsidiary models unless qualified by the requirement to form an entity where the Local Government is not the dominant party.

WALGA Comment – It is noted that Recommendation 41(a) to (i) details the elements required for a flexible subsidiary model, including a proposal under 41(h) that employees of a subsidiary fall within the jurisdiction of the WA Industrial Relations Commission. This conflicts with current WALGA advocacy that such a transfer is conditional upon modernisation of the State system to be more consistent with the Federal industrial relations system²⁹.

WALGA has a long-held advocacy position for the creation of Beneficial Enterprises³⁰ with support for a vehicle for commercial activity (‘Council-controlled organisations’) dating back to WALGA’s Systemic Sustainability Study 2008³¹.

WALGA Recommendation: Support Recommendations 39, 40, 41(a) to (g) and (i) and 42. Oppose Recommendation 41(h).

²⁹ State Council Resolution 78.5/2018

³⁰ State Council Resolutions 06.3/2019; 121.6/2017; 107.5/2010; 114.5/2010

³¹ *The Journey: Sustainability into the Future* - Action 21, Page 49

Recommendations 43 and 44 - Modernise Financial Management

Local Government Act Reference: Part 6; Local Government (Financial Management) Regulations

Recommendation 43 proposes a modern set of principles to modernise financial management.

Recommendation 44 proposes a selection of measures in support of sound financial decision-making.

WALGA Comment – WALGA supports the general intent of the recommendations, aligning as they do with a number of advocacy positions³² including:

- Conduct a complete review of financial management provisions
- Freehold land be used to secure debt
- Enable Building Upgrade Finance

WALGA notes that the Report of the Inquiry into the City of Perth makes a number of recommendations³³ relating to financial management of all Local Governments including:

- Recommendation 188 : Establishment of Financial Management Instructions;
- Recommendation 189 : The 'WA Accounting Manual' dated September 2012 be reviewed and updated;
- Recommendation 190 : The format of format of the annual budget and financial report be prescribed for consistency across local government'

WALGA Recommendation: Support Recommendations 43 and 44

Recommendation 45 to 49 - Procurement

Local Government Act Reference: Section 3.57; Local Government (Functions and General) Regulations Part 4

Recommendation 45 proposes procurement thresholds, rules and policies be more closely aligned with the State Government. Recommendation 46 proposes a model Procurement Policy be adopted by all Local Governments. Recommendations 47 and 48 propose enhancing panel contracts and encouraging local business to register as local content providers. Recommendation 49 introduces the prospect that breaches of procurement rules be referred to an Independent Assessor for investigation.

WALGA Comment – WALGA has consistently supported the alignment of the tender threshold with that of the State Government³⁴ and broadly supports the principle that suppliers of goods, services and works competing for contracts will benefit where procurement processes across State and Local Government has more similarities than differences. These proposals will also assist recent endeavours of both State and Local Government to enhance opportunities for local and regional suppliers to access contracts and boost local economies in the post COVID-19 recovery phase.

WALGA Recommendation: Support Recommendations 45, 46, 47, 48 and 49

³² State Council Resolution 06.3/2019

³³ City of Perth Inquiry Report, Volume 3, Page 83

³⁴ State Council Resolution 06.3/2019

Recommendations 50, 51 and 52 - Rating and Revenue

Local Government Act Reference: Part 6; Local Government (Financial Management) Regulations

Recommendation 50(a) opposes rate capping and 50(c) proposes a broad review of rate exemptions available under Section 6.26(2) of the Local Government Act in recognition of the limitation this places on capacity to raise revenue. Further proposals include development and publication a Local Governments rates and revenue strategies (50b) and a review by the Valuer General of rating methodologies (50 g). Recommendation 51 aligns with the current provisions in Sec 6.17 of the Local Government Act which requires the setting of fees and charges to consider; the cost of providing the service; importance of the service to the community; and the price of alternative providers might charges for similar service.

Recommendation 52 recommends cost recovery principles be adopted when Local Government and State Government set fees and charges.

WALGA Comment – WALGA's advocacy opposes rate capping³⁵ and there is long-standing support for a review of general rate exemption provisions and charitable land use rate exemptions³⁶ initially examined by the Local Government Advisory Board in 2005³⁷. WALGA also supports a review of the basis of rates³⁸ and this may be incorporated in Recommendation 50(g).

WALGA's advocacy position in relation to Recommendation 52 is that Local Government to be empowered by legislation to set fees and charges for all services it provides in favour of the current arrangement whereby many fees and charges are determined by State Government legislation³⁹.

The Office of the Auditor General regularly audits State Government fee-setting in line with Government policy:

It is general government policy that fees should fully recover the cost of providing related services. If fees under-recover costs, this could mean the general public is subsidising customers, while over-recovery could mean customers are being charged too much. Any under or over-recovery of costs requires approval from the Minister or authority from legislation, respectively.⁴⁰

WALGA's long-held concern is that the State Government's policy is inadequately applied to Local Government service delivery (town planning fees, building fees, dog and cat registration etc) and Local Governments experience a net revenue loss due to inherent issues of:

- Lack indexation
- Lack from regular review
- Lack a transparent methodology in setting of fees and charges

WALGA Recommendation: Support Recommendations 50, 51 and 52; continue to advocate for legislation that empowers Local Governments to set fees and charges for all services it delivers.

³⁵ State Council Resolution 06.3/2019; 96.6/2015; 118.7/2015 incl. Rate Setting Policy Statement

³⁶ State Council Resolution 06.3/2019; 122.6/2017; 118.7/2015; 5.1/2012

³⁷ Local Government Advisory Board's Inquiry into the Operation of Section 6.26(2)(g) of the Local Government Act 1995 – November 2005

³⁸ State Council Resolution 06.3/2019; 123.6/2017

³⁹ State Council Resolution 06.3/2019; Metropolitan Local Government Reform Submission 2012

⁴⁰ Report 13 'Fee-setting by the Department of Primary Industries and Regional Development and Western Australia Police Force' December 2019 - Executive Summary, Page 3

ACCOUNTABILITY, SELF-REGULATION AND INTEGRITY

Recommendations 53 and 54 - Accountability and Self-Regulation

Local Government Act Reference: Part 7 (Audit); Local Government (Audit) Regulations

Recommendation 53 recommends an expanded Audit, Risk and Improvement Committee with Recommendation 53(a) and (b) proposes that skills-based independent members hold the majority of numbers, and the Chair, of the Committee, and regional committees be formed to offset potential increased costs.

Recommendation 54 proposes an expanded role for the Audit, Risk and Improvement Committee including an audit plan approach focussing on compliance, risk (including procurement), financial management, fraud control, governance and delivery of plans.

WALGA Comment – WALGA’s advocacy supported the Office of the Auditor General WA conducting Local Government finance and performance audits⁴¹. The self-regulation themes within Recommendation 54 are supported, however Recommendation 53(a) and (b) proposals for a majority of independent members, potentially drawn from a panel of approved suppliers or shared through regional cooperation arrangements, does not include a benefits analysis and there is no evidence the regional cooperation approach will lessen internal audit costs particularly for rural and regional Local Governments.

WALGA Recommendation: Oppose Recommendation 53(a) and (b). Supports Recommendation 54.

Recommendation 55 – Integrity and Governance

Local Government Act Reference: Part 7 (Audit); Local Government (Audit) Regulations

Recommendation 55(a) to (i) propose a range of governance measures to improve integrity, oversight and public participation.

WALGA Comment – Recommendations (f), (g) and (h) align with the Department of Local Government, Sport and Cultural Industries current development of Mandatory CEO Standards for Recruitment, Performance Review and Termination (associated with the *Local Government Amendment Legislation Act 2109*) and it is likely this body of work will continue to be dealt with independent of this Report. WALGA’s current advocacy position includes opposition to item (g), the mandatory readvertising of the CEO position upon completion of two five year terms.⁴²

The proposal under item (c), permitting elected members unable to maintain impartiality to withdraw from a meeting and not vote, is clearly unworkable where the meeting quorum comes under threat and is opposed.

WALGA Recommendation: Support Recommendation 55(a), (b), (d), (e), (f), (h) and (i). Oppose Recommendations 55 (c) and (g).

⁴¹ State Council Resolution 7.1/2018

⁴² State Council Resolution 145.7/2019

Recommendation 56 – Training and Development

Local Government Act Reference: Section 5.126 and Regulations 35 and 36 of the Local Government (Administration) Regulations

Recommendation 56 updates the recently introduced Elected Member training provisions.

WALGA Recommendation: Support Recommendation 56

Recommendation 57 and 58 – Early Intervention Framework

Local Government Act Reference: Part 8

Recommendation 57 proposes an early intervention framework whereby the Department of Local Government, Sport and Cultural Industries works with Local Governments to improve performance, governance and compliance. Recommendation 58 proposes the Minister for Local Government should have powers to direct Local Governments and make declarations during a declared state of emergency.

WALGA Comment – WALGA does not have advocacy positions in relation to either recommendation. Recommendation 38(b) introduced commentary on this topic and it is reiterated the Local Government sector's experiences during the COVID-19 pandemic did not bring to light any deficiency in the capacity of the State Government to manage issues arising from the pandemic that would require providing the Minister for Local Government with additional emergency powers. A matter of this significance should be considered in the broad context of the State Government's assessment its capacity to respond during the present state of emergency period, rather than dealt with piecemeal in a review of the Local Government Act.

WALGA Recommendation: Support Recommendation 57. Oppose Recommendation 58.

Recommendations 59 and 60 – Office of the Independent Assessor

Local Government Act Reference: Part 8; Section 5.41

Recommendation 59 (a) to (f) proposes conditions upon which an Office of the Independent Assessor might be established, including taking the functions of the Local Government Standards Panel.

Recommendation 60 proposes consideration of managing complaints by Elected Members against a CEO or other senior officer, with potential complaints be investigated by the Independent Assessor.

WALGA Comment – WALGA has a long-standing advocacy position for improvement to the operational efficiency of the Local Government Standards Panel.⁴³

The proposal in Recommendation 59 to create the Office of the Independent Assessor resonates in some regard with Recommendation 323, 324 and 325 of the Report of the Inquiry into the City of Perth.⁴⁴

⁴³ State Council Resolution 43.2/2011

⁴⁴ City of Perth Inquiry Report Recommendations Pp. 108 - 110



Recommendation 60 has the potential to overlay with other statutory provisions relating to employment law, and it is unclear whether the Report has considered the appropriateness of a proposal which will permit individual Elected Members, rather than the Council acting collectively as the employing authority, to instigate actions relating to a CEO's performance. Similarly, it is current practice that all complaints relating to other local government employees fall within the function of the CEO as the employing authority under Section 5.41(g) of the Act.

WALGA Recommendation: Support Recommendation 59. Oppose Recommendation 60.

OTHER MATTERS

Recommendation 61(a) and (b) – Classification Bands

Local Government Act Reference: Schedule 2.2

Recommendation 61(a) proposes the principles for determining classification and for Local Governments should be set out in the new Act, and Recommendation 61(b) states that once established they be utilized by the Salaries and Allowances Tribunal to determine Councillor and CEO allowances and remuneration.

WALGA Comment – WALGA has a long-standing advocacy position in relation to appropriate levels of remuneration for Elected Members.⁴⁵ The commentary accompanying Recommendation 61(b) informs the rationale for removing the classification band process from the *Salaries and Allowances Act 1975* to the *Local Government Act 1995* is to provide a broader application of the band system to other matters including whether a Local Government should have wards. This ties Recommendation 61(a) and (b) to Recommendation 26(c) that has the intent of discontinuing wards in Band 3 and 4 Local Government, which WALGA does not support.

WALGA Recommendation: Oppose Recommendation 61.

Recommendations 62 and 63 - Harmonisation of Local Laws

Local Government Act Reference: Section 3.5 to 3.17

Recommendations 62 and 63 propose increased harmonisation of Local Laws by developing model Local Laws and deemed provisions, with Local Government responsible for justifying any departure or variation from the models or provisions.

WALGA Comment – WALGA advocates for improvements to the current local law-making process and independent local law scrutiny conducted by Parliament's Delegated Legislation Committee⁴⁶. Consistent Models and deemed provisions will greatly enhance certainty in the local law-making process whilst ensuring the right for Local Governments to argue for and justify departures and variances that suit local conditions, issues and needs.

WALGA Recommendation: Support Recommendations 62 and 63

⁴⁵ State Council Resolution 06.3/2019; WALGA Submission to the Salaries and Allowances Tribunal – 21 February 2019

⁴⁶ State Council Resolution 06.3/2019

Recommendation 64 - WALGA

Local Government Act Reference: Section 9.58

Recommendation 64 recommends the following in respect to WALGA;

- (a) WALGA not be constituted under the new Act;
- (b) A transition period is provided to ensure continuity in operations of WALGA while it is re-formed under other legislation; and
- (c) Recognition of WALGA's Preferred Supplier Program and mutual insurance coverage in the legislation should be accompanied by appropriate oversight measures, including auditing.

WALGA Comment – From the Local Governments sector perspective it is critical to retain WALGA's services status in the legislation and regulations relating to the Preferred Supplier Program and the Insurance service, as these programs provide significant savings for the Local Government sector.

In respect to whether WALGA's establishment is referenced in the Local Government Act, it is appropriate for the Association to obtain legal advice on any negative consequences this may have.

WALGA Recommendation: Support recommendation 64 (c) for WALGA services retention in the Local Government Act relating to the Preferred Supplier Program and the Local Government Insurance Service. Further advice required in respect to recommendation 64 (a) and (b)

Recommendation 65 – Operational Provisions

Local Government Act Reference: Various

Recommendation 65 (a) to (f) proposes a number of operational matters for future consideration.

WALGA Comment – The proposals align with WALGA's advocacy to the extent that the new Local Government Act be based on a flexible, principles-based legislative framework that avoids red tape and 'de-clutters' the current extensive regulatory regime.⁴⁷

There is general support is therefore for these operational provisions, however Recommendation 65(f) – transfer of employee entitlements across all three levels of Government – though well intended is highly likely to raise extensive legal, industrial and financial ramifications prior to being capable of implementation. Further research and industrial consideration is therefore inevitable.

WALGA Recommendation: Support Recommendations 65(a) to (e). Conditionally support Recommendation 65(f) pending further research and industrial consideration.

⁴⁷ State Council Resolution 06.3/2019 Items 1(b) and (e)

SHIRE OF WILUNA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

One proud, inclusive sustainable community welcoming growth and opportunities

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	5,785,975	5,415,657	5,323,577
Operating grants, subsidies and contributions	9(a)	16,647,262	3,354,271	1,683,472
Fees and charges	8	243,050	308,053	380,318
Interest earnings	11(a)	118,800	236,008	236,153
Other revenue	11(b)	98,950	152,617	92,150
		22,894,037	9,466,606	7,715,670
Expenses				
Employee costs		(2,498,923)	(1,761,699)	(2,870,553)
Materials and contracts		(19,419,154)	(2,401,842)	(4,769,752)
Utility charges		(231,400)	(183,714)	(179,859)
Depreciation on non-current assets	5	(1,326,789)	(1,255,745)	(1,180,312)
Interest expenses	11(c)	(141,610)	(148,181)	(152,864)
Insurance expenses		(183,600)	(174,267)	(242,275)
Other expenditure		(270,337)	(103,911)	(271,330)
		(24,071,813)	(6,029,359)	(9,666,945)
Subtotal		(1,177,776)	3,437,247	(1,951,275)
Non-operating grants, subsidies and contributions	9(b)	4,405,082	1,475,077	2,221,594
Profit on asset disposals	4(b)	20,000	8,347	26,035
Loss on asset disposals	4(b)	0	(20,169)	(10,000)
		4,425,082	1,463,255	2,237,629
Net result		3,247,306	4,900,502	286,354
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,247,306	4,900,502	286,354

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

SHIRE OF WILUNA

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 financial statements. A separate statement of those monies appears at Note 13 to the budget.

2019/20 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

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

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

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.

Excludes 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.

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.

REVENUES (CONTINUED)

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.

FEES AND CHARGES

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

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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated 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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation 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.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		20,000	73,622	200
General purpose funding		6,960,244	8,530,312	6,898,540
Law, order, public safety		20,700	26,796	20,880
Health		600	435	200
Housing		31,000	29,180	30,000
Community amenities		82,000	100,903	85,540
Recreation and culture		269,073	305,417	273,700
Transport		15,478,970	344,282	353,290
Economic services		16,000	32,279	8,500
Other property and services		15,450	23,381	44,820
		22,894,037	9,466,607	7,715,670
Expenses excluding finance costs	4(a),5,11,(d)			
Governance		(1,967,316)	(1,751,606)	(2,445,917)
General purpose funding		(359,590)	(178,995)	(413,965)
Law, order, public safety		(220,733)	(124,537)	(207,243)
Health		(105,985)	(60,204)	(73,198)
Education and welfare		(80,158)	(62,991)	(62,500)
Housing		53,773	(162,394)	(244,220)
Community amenities		(735,772)	(315,999)	(740,056)
Recreation and culture		(1,948,421)	(1,371,777)	(1,989,279)
Transport		(17,558,472)	(1,240,163)	(2,486,626)
Economic services		(1,011,527)	(541,981)	(849,994)
Other property and services		3,998	(70,532)	(1,084)
		(23,930,203)	(5,881,179)	(9,514,082)
Finance costs	,6(a),11(c)			
Governance		(500)	0	(500)
Housing		(53,773)	(55,157)	(55,830)
Recreation and culture		(7,137)	(8,345)	(9,165)
Economic services		(41,676)	(45,279)	(47,490)
Other property and services		(38,524)	(39,400)	(39,879)
		(141,610)	(148,181)	(152,864)
Subtotal		(1,177,776)	3,437,247	(1,951,276)
Non-operating grants, subsidies and contributions	9(b)	4,405,082	1,475,077	2,221,594
Profit on disposal of assets	4(b)	20,000	8,347	26,035
(Loss) on disposal of assets	4(b)	0	(20,169)	(10,000)
		4,425,082	1,463,255	2,237,629
Net result		3,247,306	4,900,502	286,354
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,247,306	4,900,502	286,354

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

GOVERNANCE

To provide decision making process for the efficient allocation of scarce resources.

ACTIVITIES

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance within the Shire of Wiluna.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose funding and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help provide a safer and environmentally conscious community.

Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

HEALTH

To provide an operational framework for environmental and community health.

Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control and food hygiene inspection/control.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Provision of support for the education departments Training Centre and any assistance for disadvantaged persons and the elderly.

HOUSING

To provide housing for staff.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Includes services for refuse collection, waste site management, litter control, liquid waste management, town planning, septic system management, water bores and reticulation and the cemetery operations.

RECREATION AND CULTURE

To establish and effectively manage infrastructure which will help the social well being of the community.

General operations and maintenance of the Youth Centre, public halls, swimming pool, oval and changerooms, parks and other recreation reserves (e.g. golf courses, racecourse), basketball courts, gyms, TV and radio broadcasting, libraries, heritage, art gallery, festivals and events.

TRANSPORT

To provide a safe and efficient network of transport within the Shire.

Costs of maintaining the shire rural road network and town streets. Includes operations and maintenance of the Wiluna Aerodrome.

ECONOMIC SERVICES

To help promote the shire and its economic well being.

Costs associated with tourism promotion throughout the Shire including the general operations and maintenance of the Canning-Gunbarrel Discovery Centre, building control, operations of any economic development properties and rural services including noxious weed and pest plant control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads.

Costs and revenue collected for any private works as per the fees and charges schedule, costs for administration overheads, plant operational costs and public works overheads.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,785,975	5,368,062	5,455,032
Operating grants, subsidies and contributions		16,647,262	5,917,577	4,512,886
Fees and charges		243,050	308,053	495,307
Interest earnings		118,800	236,008	236,153
Goods and services tax		0	217,859	0
Other revenue		98,950	152,617	158,401
		22,894,037	12,200,176	10,857,779
Payments				
Employee costs		(2,498,923)	(1,727,570)	(2,865,555)
Materials and contracts		(19,419,154)	(3,106,144)	(4,375,874)
Utility charges		(231,400)	(183,714)	(300,351)
Interest expenses		(141,610)	(148,181)	(188,516)
Insurance expenses		(183,600)	(174,267)	(242,276)
Other expenditure		(270,337)	(103,911)	(328,054)
		(22,745,024)	(5,443,787)	(8,300,626)
Net cash provided by (used in) operating activities	3	149,013	6,756,389	2,557,153
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(7,157,291)	(882,527)	(3,509,000)
Payments for construction of infrastructure	4(a)	(5,687,197)	(3,993,778)	(7,742,399)
Non-operating grants, subsidies and contributions		4,405,082	1,475,077	2,046,594
Proceeds from sale of plant and equipment	4(b)	20,000	104,363	336,000
Net cash provided by (used in) investing activities		(8,419,406)	(3,296,865)	(8,868,805)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(298,037)	(286,725)	(286,725)
		0	0	115,000
Proceeds from new borrowings	6(b)	0	0	800,000
Net cash provided by (used in) financing activities		(298,037)	(286,725)	628,275
Net increase (decrease) in cash held		(8,568,430)	3,172,799	(5,683,377)
Cash at beginning of year		13,828,673	10,655,874	10,612,897
Cash and cash equivalents at the end of the year	3	5,260,243	13,828,673	4,929,520

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		6,964,697	5,800,174	5,971,876
		6,964,697	5,800,174	5,971,876
Revenue from operating activities (excluding rates)				
Governance		20,000	73,622	200
General purpose funding		1,174,269	3,114,655	1,574,963
Law, order, public safety		20,700	26,796	20,880
Health		600	435	200
Housing		31,000	29,180	30,000
Community amenities		82,000	100,903	85,540
Recreation and culture		269,073	305,417	273,700
Transport		15,498,970	352,629	353,290
Economic services		16,000	32,279	8,500
Other property and services		15,450	23,381	44,820
		17,128,062	4,059,297	2,392,093
Expenditure from operating activities				
Governance		(1,967,816)	(1,751,606)	(2,446,417)
General purpose funding		(359,590)	(178,995)	(413,965)
Law, order, public safety		(220,733)	(124,537)	(207,243)
Health		(105,985)	(60,204)	(73,198)
Education and welfare		(80,158)	(62,991)	(62,500)
Housing		0	(217,551)	(300,050)
Community amenities		(735,772)	(315,999)	(740,056)
Recreation and culture		(1,955,558)	(1,380,122)	(1,998,444)
Transport		(17,558,472)	(1,260,332)	(2,479,432)
Economic services		(1,053,203)	(587,260)	(897,484)
Other property and services		(34,526)	(109,932)	(32,121)
		(24,071,813)	(6,049,529)	(9,650,909)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,306,789	1,158,288	1,164,277
Amount attributable to operating activities		1,327,735	4,968,230	(122,663)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	4,405,082	1,475,077	2,221,594
Purchase property, plant and equipment	4(a)	(7,157,291)	(882,527)	(3,509,000)
Purchase and construction of infrastructure	4(a)	(5,687,197)	(3,993,778)	(7,742,399)
Proceeds from disposal of assets	4(b)	20,000	104,363	336,000
Advances of self supporting loans	6(a)	0	0	115,000
Amount attributable to investing activities		(8,419,406)	(3,296,865)	(8,578,805)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(298,037)	(286,725)	(286,725)
Proceeds from new borrowings	6(b)	0	0	800,000
Transfers to cash backed reserves (restricted assets)	7(a)	(906,244)	(705,172)	(685,002)
Transfers from cash backed reserves (restricted assets)	7(a)	2,509,977	1,119,571	3,549,617
Amount attributable to financing activities		1,305,696	127,675	3,377,890
Budgeted deficiency before general rates		(5,785,975)	1,799,040	(5,323,577)
Estimated amount to be raised from general rates	1	5,785,975	5,415,657	5,323,577
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	6,964,697	0

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

SHIRE OF WILUNA
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Townsite	0.10227	68	980,128	100,236	40,000	2,500	142,736	192,954	100,874
GRV Mining	0.20454	6	6,380,000	1,304,940			1,304,940	1,290,119	1,290,119
Unimproved valuations									
UV Rural	0.13784	28	1,491,435	205,581			205,581	171,934	171,935
UV Mining	0.21653	213	15,709,413	3,401,559			3,401,559	3,149,434	3,149,434
UV Exploration / Prospecting	0.19700	244	3,331,248	656,256			656,256	521,908	521,907
Sub-Totals		559	27,892,224	5,668,572	40,000	2,500	5,711,072	5,326,349	5,234,269
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV Townsite	490	15		7,350			7,350	8,820	8,820
GRV Mining	370	3		1,110			1,110	1,110	1,110
Unimproved valuations									
UV Rural	370	1		370			370	370	370
UV Mining	370	189		69,930			69,930	69,930	69,930
UV Exploration / Prospecting	370	73		27,010			27,010	26,270	26,270
Sub-Totals		281	0	105,770	0	0	105,770	106,500	106,500
		840	27,892,224	5,774,342	40,000	2,500	5,816,842	5,432,849	5,340,769
Concessions (Refer note 1(h))							(30,867)	(17,192)	(17,192)
Total amount raised from general rates							5,785,975	5,415,657	5,323,577

All land (other than exempt land) in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Wiluna.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
First Instalment	Wednesday, 7 October 2020	12	5.5%	11.0%
Option two				
First Instalment	Wednesday, 7 October 2020	12	5.5%	11.0%
Second Instalment	Monday, 7 December 2020	12	5.5%	11.0%
Third Instalment	Thursday, 4 February 2021	12	5.5%	11.0%
Fourth Instalment	Wednesday, 7 April 2021	12	5.5%	11.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	6,500	6,216	3,500
Instalment plan interest earned	18,100	15,660	7,653
Unpaid rates and service charge interest earned	10,000	14,322	12,000
	34,600	36,198	23,153

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Wiluna Townsite	Properties within the townsite boundaries	The object of the GRV rate is to allow sufficient revenue for the Shire to operate efficiently and provide a diverse range of services.	The reason for the level of GRV rate is to allow for a fair contribution to the maintenance and provision of town infrastructure and services to a sustainable level.
GRV Mining	Mining properties with significant accommodation, recreation or administration facilities and associated buildings where the Minister has determined pursuant to section 6.28 of the Local Government Act 1995 that the property is to be on a GRV basis.	The object of the GRV Mining rate is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.	<p>The reason for setting GRV Mining rate at a higher level than GRV Wiluna Townsite rate is to ensure a sector of ratepayers that essentially are transitory contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them.</p> <p>These include:</p> <ul style="list-style-type: none"> Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads. Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site. Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years. Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations). <p>Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.</p>
UV Rural/Pastoral	Properties within the Shire that are predominately for rural use.	The object of the UV Pastoral rate is to ensure that the proportion of total rate revenue derived from UV Pastoral is comparable with previous years and provides the base rate to assess the other UV-rated properties.	<p>The reason for the lower rate for UV Pastoral is to reflect the lower impact on transport infrastructure compared to the UV Mining category.</p> <p>Pastoral leases within the Shire of Wiluna are normally large parcels of land that attract a relatively high valuation. The Pastoral UV rate ensures that every landowner makes a reasonable contribution to the rate burden.</p>

SHIRE OF WILUNA
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FOR THE YEAR ENDED 30 JUNE 2021

UV Mining	Properties within the Shire with a mining tenement lease.	The objects of the UV Mining and UV Exploration and Prospecting rates is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.	The reason for setting UV Mining and UV Prospecting and Exploration rates at a higher level than UV Pastoral is to ensure a sector of ratepayers that essentially are transitory contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them. These include: Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads. Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site. Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years. Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations). Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.
UV Exploration & Prospecting	Properties within the Shire with an exploration or prospecting tenement lease.		

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Wiluna Townsite	Properties within the townsite boundaries	The minimum payment for GRV Wiluna Townsite is higher than that for the other categories as a number of the assessments that the minimum will apply to are vacant blocks. Additional expense is incurred by the Shire in maintaining these vacant lots in a clean and safe condition as owners are generally absent.	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.
GRV Mining	Mining properties with significant accommodation, recreation or administration facilities and associated buildings where the Minister has determined pursuant to section 6.28 of the Local Government Act 1995 that the property is to be on a GRV basis.	The object of the minimum payments is to ensure that every landowner makes a reasonable contribution to the rate burden.	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.
UV Rural/Pastoral	Properties within the Shire that are predominately for rural use.	The object of the minimum payments is to ensure that every landowner makes a reasonable contribution to the rate burden.	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.
UV Mining	Properties within the Shire with a mining tenement lease.	The object of the minimum payments is to ensure that every landowner makes a reasonable contribution to the rate burden.	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.
UV Exploration & Prospecting	Properties within the Shire with an exploration or prospecting tenement lease.	The object of the minimum payments is to ensure that every landowner makes a reasonable contribution to the rate burden.	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV Wiluna Townsite	10.22680	10.22680	
GRV Mining	20.22130	20.45360	
UV Rural/Pastoral	13.78410	13.78410	
UV Mining	21.22840	21.65300	Council determined to change the advertised rate to the adopted rate.
UV Exploration & Prospecting	21.22840	19.70000	
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV Wiluna Townsite	490	490	
GRV Mining	370	370	
UV Rural/Pastoral	370	370	
UV Mining	370	370	
UV Exploration & Prospecting	370	370	

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(g) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(h) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted
UV Rural	Concession	15.0%	30,867	\$ 30,867	\$ 17,192	\$ 17,192	Drought Concession
				30,867	17,192	17,192	

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (20,000)	(8,347)	(26,035)
Less: Movement in employee liabilities associated with restricted cash	0	(109,279)	
Add: Loss on disposal of assets	4(b) 0	20,169	10,000
Add: Depreciation on assets	5 1,326,789	1,255,745	1,180,312
Non cash amounts excluded from operating activities	1,306,789	1,158,288	1,164,277
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (4,887,223)	(6,490,956)	(4,022,875)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	298,037	0	286,725
Total adjustments to net current assets	(4,589,186)	(6,490,956)	(3,736,150)

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	373,020	7,337,717	906,645
Cash and cash equivalents - restricted				
Cash backed reserves	3	4,887,223	6,490,956	4,022,875
Receivables		291,993	291,993	106,353
Inventories		28,262	28,262	20,000
		5,580,498	14,148,928	5,055,873
Less: current liabilities				
Trade and other payables		(140,615)	(140,615)	(808,001)
Long term borrowings		(298,037)	0	(286,725)
Provisions		(552,660)	(302,660)	(224,997)
		(991,312)	(443,275)	(1,319,723)
Net current assets		4,589,186	13,705,653	3,736,150
Less: Total adjustments to net current assets	2 (a)(ii)	(4,589,186)	(6,490,956)	(3,736,150)
Closing funding surplus / (deficit)		0	6,964,697	0

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). NET CURRENT ASSETS (CONTINUED)

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 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

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 of Wiluna becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

The Shire of Wiluna contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Wiluna contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

Land held for development and sale 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. Finance 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 on to the buyer at this point.

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	(6,944,126)	1,624,304	906,648
Term deposits	12,204,369	12,204,369	4,022,872
	5,260,243	13,828,673	4,929,520
- Unrestricted cash and cash equivalents	373,020	7,337,717	906,645
- Restricted cash and cash equivalents	4,887,223	6,490,956	4,022,875
	5,260,243	13,828,673	4,929,520
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Computer Reserve	110,610	110,610	111,293
Airport Reserve	1,007,412	1,147,412	736,200
Leave Reserve	186,521	186,521	187,675
Asset Development & Replacement Reserve	1,498,677	2,998,472	1,429,898
Wiluna Telecentre Reserve	17,376	17,376	17,489
Caravan Park Reserve	652,125	652,125	648,263
Canning-Gunbarrel Discovery Centre Reserve	135,095	135,095	17,625
Unspent Grants & Contributions	6,073	6,073	0
Community Development Reserve	470,229	470,229	468,972
Plant & Equipment Reserve	127,321	541,259	255,460
Economic Development Reserve	600,000	0	150,000
Retention Reserve	75,784	75,784	0
Food Security Reserve	0	150,000	0
	4,887,223	6,490,956	4,022,875
Reconciliation of net cash provided by operating activities to net result			
Net result	3,247,306	4,900,502	286,354
Depreciation	5	1,326,789	1,255,745
(Profit)/loss on sale of asset	4(b)	(20,000)	11,822
(Increase)/decrease in receivables		0	2,733,570
(Increase)/decrease in inventories		0	11,490
Increase/(decrease) in payables		0	(715,792)
Increase/(decrease) in employee provisions		0	34,129
Non-operating grants, subsidies and contributions		(4,405,082)	(1,475,077)
Net cash from operating activities		149,013	6,756,389
			2,557,153

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>										
Land and buildings	0	1,618,197		29,505	1,183,698	2,522,500	407,405	5,761,305	382,245	2,456,000
Furniture and equipment	0							0	155,658	56,000
Plant and equipment	80,481				1,315,505			1,395,986	344,624	997,000
	80,481	1,618,197	0	29,505	2,499,203	2,522,500	407,405	7,157,291	882,527	3,509,000
<u>Infrastructure</u>										
Infrastructure - Roads					1,651,987			1,651,987	3,310,143	3,933,945
Infrastructure - Transport					2,009,026			2,009,026	350,627	1,094,454
Infrastructure - Sewerage								0	45,702	0
Infrastructure - Water								0	35,500	0
Infrastructure - Other			53,408	82,872	128,598	1,761,306		2,026,184	251,806	2,714,000
	0	0	53,408	82,872	3,789,611	1,761,306	0	5,687,197	3,993,778	7,742,399
Total acquisitions	80,481	1,618,197	53,408	112,377	6,288,814	4,283,806	407,405	12,844,488	4,876,305	11,251,399

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance		0	0	0		0	0	0	257,565	257,565	0	0
Transport		20,000	20,000	0	116,185	104,363	8,347	(20,169)	62,400	78,435	26,035	(10,000)
	0	20,000	20,000	0	116,185	104,363	8,347	(20,169)	319,965	336,000	26,035	(10,000)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment		20,000	20,000		116,185	104,363	8,347	(20,169)	319,965	336,000	26,035	(10,000)
	0	20,000	20,000	0	116,185	104,363	8,347	(20,169)	319,965	336,000	26,035	(10,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

5. ASSET DEPRECIATION

By Program

Law, order, public safety
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Land and buildings
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Transport
Infrastructure - Other

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
8,998	7,489	3,597
163,888	161,444	151,296
10,072	9,947	7,462
250,834	239,551	239,728
424,707	392,130	422,487
106,031	97,973	14,969
362,259	347,211	340,773
1,326,789	1,255,745	1,180,312
438,276	421,211	326,884
110,774	104,210	93,697
169,609	156,962	161,444
154,136	142,890	169,122
244,858	226,146	224,474
209,136	204,326	204,691
1,326,789	1,255,745	1,180,312

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Major depreciation periods used for each class of depreciable asset are:

Land and buildings	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	
Infrastructure - Transport	20 years
Infrastructure - Sewerage	80 years
Infrastructure - Water	30 to 75 years
Infrastructure - Other	10 to 60 Years
Right of use - land	
Right of use - buildings	
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Loan 4 - Staff Housing - 5 New Houses				1,290,818	0	(51,345)	1,239,473	(49,173)	1,340,243	0	(49,425)	1,290,818	(49,262)	1,340,243	0	(49,425)	1,290,818	(55,830)
Recreation and culture																		
Loan 1 - Youth Centre - Changerooms, Toilets, Kiosk				144,979	0	(54,802)	90,177	(6,237)	197,673	0	(52,694)	144,979	(5,739)	197,673	0	(52,694)	144,979	(9,165)
Economic services																		
Loan 2 - Canning - Gunbarrel Discovery Centre				347,949	0	(131,524)	216,425	(14,969)	474,415	0	(126,466)	347,949	(13,772)	474,415	0	(126,466)	347,949	(21,997)
Loan 5 - Streetscape Project				610,426		(23,690)	586,736	(22,407)	633,262	0	(22,836)	610,426	(20,570)	633,262	800,000	(22,836)	1,410,426	(25,493)
Other property and services																		
Loan 3 - Administration Building				922,013	0	(36,676)	885,337	(35,124)	957,317	0	(35,304)	922,013	(35,355)	957,317	0	(35,304)	922,013	(39,879)
				3,316,185	0	(298,037)	3,018,148	(127,910)	3,602,910	0	(286,725)	3,316,185	(124,698)	3,602,910	800,000	(286,725)	4,116,185	(152,364)
Self Supporting Loans																		
				3,316,185	0	(298,037)	3,018,148	(127,910)	3,602,910	0	(286,725)	3,316,185	(124,698)	3,602,910	800,000	(286,725)	4,116,185	(152,364)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit		(2,500,000)	(2,500,000)
Bank overdraft at balance date		2,500,000	2,500,000
Credit card limit	70,000	70,000	70,000
Credit card balance at balance date	(70,000)	(70,000)	(20,000)
Total amount of credit unused	0	0	50,000
Loan facilities			
Loan facilities in use at balance date	3,018,148	3,316,185	4,116,185

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Computer Reserve	110,610			110,610	109,280	1,330		110,610	108,943	2,350		111,293
(b) Airport Reserve	1,147,412		(140,000)	1,007,412	1,174,635	14,293	(41,516)	1,147,412	1,171,020	125,300	(560,120)	736,200
(c) Leave Reserve	186,521			186,521	184,278	2,243		186,521	183,712	3,963		187,675
(d) Asset Development & Replacement	2,998,472	236,903	(1,736,698)	1,498,677	2,931,283	67,189		2,998,472	2,922,262	63,113	(1,555,477)	1,429,898
(e) Wiluna Telecentre Reserve	17,376			17,376	17,168	208		17,376	17,114	375		17,489
(f) Caravan Park Reserve	652,125			652,125	347,384	304,741		652,125	347,238	301,025		648,263
(g) Canning-Gunbarrel Discovery Centre	135,095			135,095	123,981	11,114		135,095	122,891	17,625	(122,891)	17,625
(h) Unspent Grants & Contributions	6,073			6,073	185,304		(179,231)	6,073	185,304		(185,304)	0
(i) Community Development Reserve	470,229			470,229	464,225	6,004		470,229	463,434	5,538		468,972
(j) Plant & Equipment Reserve	541,259	69,341	(483,279)	127,321	688,858	8,483	(156,082)	541,259	686,922	13,538	(445,000)	255,460
(k) Economic Development Reserve	0	600,000		600,000	0			0	0	150,000	0	150,000
(l) Retention Reserve	75,784			75,784	101,034	139,565	(164,815)	75,784	100,723	2,175	(102,898)	0
(m) Unspent Loan for Streetscape	0			0	577,927		(577,927)	0	577,927		(577,927)	0
(n) Food Security Reserve	150,000		(150,000)	0	0	150,000		150,000				0
	6,490,956	906,244	(2,509,977)	4,887,223	6,905,356	705,172	(1,119,571)	6,490,956	6,887,490	685,002	(3,549,617)	4,022,875

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Computer Reserve		To be used to ensure that administration computer system is maintained
(b) Airport Reserve		To be used to fund the long term maintenance and upgrading of the Wiluna airstrip
(c) Leave Reserve		To be used to fund annual and long service requirements
(d) Asset Development & Replacement Reserve		To be used for the purchase and replacement of equipment, furniture, plant, and buildings, infrastructure, including roads, footpaths, and recreation facilities
(e) Wiluna Telecentre Reserve		To be used to fund the replacement and upgrading of the IT Equipment provided for the use of the community
(f) Caravan Park Reserve		To be used to fund the expenses for Building a Caravan Park
(g) Canning-Gunbarrel Discovery Centre Reserve		To be used to fund the remaining work at the Heritage and Interpretive Centre
(h) Unspent Grants & Contributions		To be expended as stipulated by the Grant agreement
(i) Community Development Reserve		To be used to fund community projects and infrastructure
(j) Plant & Equipment Reserve		To be used for the plant replacement and purchase program.
(k) Economic Development Reserve		To be used for economic development within the township of Wiluna.
(l) Retention Reserve		To be used to hold any retentions for projects.
(m) Unspent Loan for Streetscape		Not utilised this financial year.
(n) Food Security Reserve		To be used for economic development within the township of Wiluna.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	(3)	0
General purpose funding	2,750	4,735	7,708
Law, order, public safety	700	300	1,300
Health	600	435	200
Housing	6,000	5,467	1,000
Community amenities	82,000	100,902	85,540
Recreation and culture	5,450	26,333	4,550
Transport	115,000	119,639	235,000
Economic services	15,500	32,279	8,000
Other property and services	15,050	17,966	37,020
	243,050	308,053	380,318

9. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding				0		1,011,219	2,839,632	1,296,102
Health				0		20,000	26,496	19,580
Recreation and culture				0		251,573	263,500	249,000
Transport				0		15,363,970	224,643	118,290
Economic services				0		500	0	500
	0	0	0	0	0	16,647,262	3,354,271	1,683,472
(b) Non-operating grants, subsidies and contributions								
Recreation and culture				0		392,500	0	360,000
Transport				0		3,432,883	1,475,077	1,861,594
Economic services				0		579,699	0	0
	0	0	0	0	0	4,405,082	1,475,077	2,221,594
Total	0	0	0	0	0	21,052,344	4,829,348	3,905,066

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	40,000	108,154	125,000
- Other funds	50,700	97,872	91,500
Other interest revenue (refer note 1b)	28,100	29,982	19,653
	118,800	236,008	236,153

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	98,950	152,617	92,150
	98,950	152,617	92,150

The net result includes as expenses

(c) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	127,910	124,698	152,364
Other	13,700	23,483	500
	141,610	148,181	152,864

(d) Elected members remuneration

Meeting fees	76,558	66,971	76,558
Mayor/President's allowance	20,063	19,864	20,063
Deputy Mayor/President's allowance	5,016	4,552	5,016
Travelling expenses	14,500	31,058	14,500
Telecommunications allowance	14,500	10,175	14,500
	130,637	132,620	130,637

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Council's in the Goldfields Voluntary Regional Organisation of Councils have a joint venture arrangement with regards to the provision of a Regional Records Storage Facility located within the City of Kalgoorlie Boulder.

The joint venture commenced on the 1 February 2013. The Shire has a 1/10th share in the joint venture.

	2020/21 Budget	2019/20 Budget
	\$	\$
Non-current assets		
Buildings	0	69,600
Plant and equipment	0	4,828
Furniture and equipment	0	5,098
	0	79,526

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

13. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Bonds, Deposits & Artist Sales	22,172	3,000	(20,000)	5,172
	22,172	3,000	(20,000)	5,172

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

15. BUDGET RATIOS

	2020/21 Budget	2018/19 Actual	2017/18 Actual
Current ratio	4.00	4.38	2.01
Asset consumption ratio	0.35	0.98	0.99
Asset renewal funding ratio	2.00	2.16	1.55
Asset sustainability ratio	3.00	2.67	0.45
Debt service cover ratio	7.00	7.98	8.27
Operating surplus ratio	(0.35)	0.34	(0.22)
Own source revenue coverage ratio	0.20	0.36	0.56

2019/20 ratios not yet determined.

The ratios are calculated as follows:

OPERATIONS

Operating Surplus	$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$
Funds After Operations	$\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE	$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$
Infrastructure	$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves	$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$
Borrowings	$\frac{\text{Principal outstanding}}{\text{General funds}}$
Debt Servicing	$\frac{\text{Principal and interest due}}{\text{General funds}}$

Shire of Wiluna 2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
3 - General Purpose Income				
Instalment Charges	\$ 12.00	\$ 12.00		
Rate Enquires				
EAS/Account enquiries - rates statement only	\$ 20.00	\$ 20.00		
EAS/Account enquiries - rates statement and orders and requisitions	\$ 77.00	\$ 77.00		
5 - Law Order & Public Safety				
Dog Registration				
Note: Registration after 31st May - 50% of the fee otherwise payable				
Certified copy of an entry in the register	\$ 1.00	\$ 1.00	GST Free	Dog Act
Guide dogs	\$ -	\$ -	GST Free	Dog Act
Unsterilized- Male/Female - 1 year	\$ 50.00	\$ 50.00	GST Free	Dog Act
Sterilized -1 year	\$ 20.00	\$ 20.00	GST Free	Dog Act
Unsterilized- Male/Female - 1 year -Pension Concession	\$ 25.00	\$ 25.00	GST Free	Dog Act
Sterilized - 1 year - Pension Concession	\$ 10.00	\$ 10.00	GST Free	Dog Act
Unsterilized- Male/Female - 3 year	\$ 120.00	\$ 120.00	GST Free	Dog Act
Sterilized - 3 year	\$ 42.50	\$ 42.50	GST Free	Dog Act
Unsterilized- Male/Female - 3 year - Pension Concession	\$ 60.00	\$ 60.00	GST Free	Dog Act
Sterilized - 3 year - Pension Concession	\$ 21.25	\$ 21.25	GST Free	Dog Act
Lifetime registration period	\$ 100.00	\$ 100.00	GST Free	Dog Act
Concessional Fee lifetime registration	\$ 50.00	\$ 50.00	GST Free	Dog Act
Cat Registration				
Note: Registration after 31st May - 50% of the fee otherwise payable				
Annual registration of a cat	\$ 20.00	\$ 20.00	GST Free	Cat Act
Concessional Fee annual registration	\$ 10.00	\$ 10.00	GST Free	Cat Act
3 year registration	\$ 42.50	\$ 42.50	GST Free	Cat Act
Concessional Fee 3 year registration	\$ 21.25	\$ 21.25	GST Free	Cat Act
Lifetime registration period	\$ 100.00	\$ 100.00	GST Free	Cat Act
Concessional Fee lifetime registration	\$ 50.00	\$ 50.00	GST Free	Cat Act
Annual application for approval or renewal of approval to breed				

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
cats (per cat)	\$ 100.00	\$ 100.00	GST Free	Cat Act
Dog Control Pound Fees (Per Dog)				
Impounding fee	\$ 88.00	\$ 88.00	GST Free	Dog Act
Sustenance per day	\$ 16.50	\$ 16.50	GST Free	Dog Act
Other Animal Control Fees and Penalties				
In addition to aforesaid fees and charges for dog and cat registration and control,				
there are statutory fines and penalties, under the Dog Act 1976) that the Shire of				
Wiluna will impose depending on the nature of the infringement				
Vehicle Impoundment Fees				
Removal of vehicle from property/location - per vehicle	\$ 220.00	\$ 220.00	GST Free	
Vehicle impoundment fee - first day	\$ 220.00	\$ 220.00	GST Free	
Vehicle impoundment fee - each day there after	\$ 55.00	\$ 55.00	GST Free	
Bushfire Act 1954 -Fines and Penalties				
All Fines and Penalties are statutory charges prescribed by legislation - Bushfire Act 1954 - and the Shire of Wiluna will therefore impose accordingly.				Bushfire Act
7 - Health				
Food Premises etc				
Notification of Conduct of a Food Business	\$ 72.00	\$ 72.00	GST Free	Food Regs.
Registration of Food Business (one-off until ownership changes)	\$ 210.00	\$ 210.00	GST Free	Food Regs.
Annual Food Handlers Certification	\$ -	\$ -	GST Free	Food Regs.
Septic Tanks/Alternative Waste Water Treatment Systems				
Statutory charges are set by Health (Treatment of Sewage & Disposal of Waster Effluent & Liquid Waste)				
Regulations 1974 & the Shire of Wiluna will therefore impose accordingly				

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Local Government Application fee for approval of apparatus (per application, statutory charge)	\$ 118.00	\$ 118.00	GST Free	Health Act
Fee for Grant of Permit to use apparatus under Reg. 10(2)) - per permit - statutory charge	\$ 118.00	\$ 118.00	GST Free	Health Act
Report fee (re 4A) -with a local government report (statutory)	\$ 118.00	\$ 118.00	GST Free	Health Act
8 - Education & Welfare				
9 - Housing				
Hire for non related Shire programs per week (House)	\$ 200.00	\$ 280.00	Input Taxed	
Admin Accommodation Units per night - Single Room	\$ 110.00	\$ 110.00		
Admin Accommodation Units per night - Double Room	\$ 137.50	\$ 130.00		
1 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 150.00	\$ 150.00	Input Taxed	Nominal Rent
2 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 250.00	\$ 250.00	Input Taxed	Nominal Rent
3 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 350.00	\$ 350.00	Input Taxed	Nominal Rent
4 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 450.00	\$ 450.00	Input Taxed	Nominal Rent
1 Bed Room Shire House (Non Shire Staff)	\$ -	\$ 150.00	Input Taxed	Nominal Rent
2 Bed Room Shire House (Non Shire Staff)	\$ -	\$ 250.00	Input Taxed	Nominal Rent
3 Bed Room Shire House (Non Shire Staff)	\$ -	\$ 350.00	Input Taxed	Nominal Rent
4 Bed Room Shire House (Non Shire Staff)	\$ -	\$ 450.00	Input Taxed	Nominal Rent
Free Rent applied to the period of the lease before emploment, during employment and two week after employment is terminated.				
10 - Community Amenities				
Rubbish Collection				

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Domestic				
1 x 240MGB twice per week	\$ 410.00	\$ 410.00	GST Free	WARR Act
Each additional bin or service	\$ 340.00	\$ 340.00	GST Free	WARR Act
Pensioner Discounted Rate	\$ 310.00	\$ 310.00	GST Free	WARR Act
Commercial/Industrial				
1x 240MGB twice per week	\$ 470.00	\$ 470.00	GST Free	WARR Act
Each additional bin or service	\$ 470.00	\$ 470.00	GST Free	WARR Act
New Rubbish Bin	\$ 150.00	\$ 150.00	GST Free	WARR Act
Septic Waste Disposal				
Septic Waste Disposal Site Fee				
Minimum Fee for Each Entry/ Service (Up to 10,000 Litres)	\$ 550.00	\$ 550.00		
For each additional entry to site for (Up to 10000 litres)	\$ 550.00	\$ 550.00		
Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Fri	\$ 550.00	\$ 550.00		
Asbestos Waste Disposal				
Asbestos waste - Application permit, recording and inspection fee	\$ 160.00	\$ 160.00	GST Free	Health Act
Asbestos waste - Disposer to arrange excavation and burial - per cubic metre	\$ 176.00	\$ 176.00		
Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Fri				
Medical Waste				
Medical Waste disposal - per cubic metre	\$ 192.50	\$ 192.50		
240MGB per bin per collection	\$ 60.00	\$ 60.00		
Commercial Waste				
Commercial Waste disposal - per cubic metre	\$ 66.00	\$ 66.00		
Note . Prior appointment should be made for the disposal.				
Planning Fees				

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Statutory charges are set by the Planning and Development Regulations 2009 and the Shire of Wiluna must therefore impose accordingly:				
Description of planning service				
Determination of development application (other than for an extractive industry) where the estimated cost of the development is:				
Not more than \$50,000	\$ 147.00	\$ 147.00	GST Free	Planning & Development Act
More than \$500,000 but not more than \$2.5m - \$1,700 + 0.257% for every \$1 in excess of \$500,000				Planning & Development Act
More than \$2.5m but not more than \$5m - \$7,161 + 0.206% for every \$1 in excess of \$2.5m				Planning & Development Act
More than \$5m but not more than \$21.5m - \$12,633 + 0.123% for every \$1 in excess of \$5m				Planning & Development Act
More than \$21.5m - \$31,196				Planning & Development Act
Determine a development application (other than for an extractive industry) where the development has commenced or carried out				Planning & Development Act
Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00	GST Free	Planning & Development Act
Determining a development application for an extractive industry where the development <u>has</u> commenced or been carried out				Planning & Development Act
Provision of a sub-division clearance:				Planning & Development Act
Not more than 5 lots (per lot)	\$73 per lot	\$73 per lot	GST Free	Planning & Development Act
More than 5 lots but not more than 195 lots				Planning & Development Act
More than 195 lots	\$ 7,393.00	\$ 7,393.00	GST Free	Planning & Development Act
Determining an application to cancel or amend development approval	\$ 295.00	\$ 295.00	GST Free	Planning & Development Act
Determine an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	GST Free	Planning & Development Act
Determine an initial application for approval of a home occupation the home occupation has commenced				Planning & Development Act
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00	\$ 73.00	GST Free	Planning & Development Act

Shire of Wiluna 2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired				Planning & Development Act
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00	\$ 295.00	GST Free	Planning & Development Act
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out				Planning & Development Act
Providing a zoning certificate	\$ 73.00	\$ 73.00	GST Free	Planning & Development Act
Replying to a property settlement questionnaire (excluding rates statement)	\$ 73.00	\$ 73.00	GST Free	Planning & Development Act
Note 1: Additional costs and expenses payable by applicants				
The following costs and expenses are payable by the applicant in addition to the fee for the provision of the service -				
costs and expenses of advertising the application and advertising matters related to the application;				
costs and expenses of any specific assessment, such as an environmental assessment, required in relation to the application;				
costs and expenses of consultation procedures required in relation to the application;				
costs and expenses of technical resources and equipment, such as computer modelling, required in relation to the application;				
costs and expenses of specialist advice, such as advice in relation to heritage matters, required in relation to the application.				
Relocated Transportable Structures				
As per Shire of Wiluna local planning policy				
Bond as per policy	\$ 5,000.00	\$ 5,000.00	GST Exempted	
Cemetery				
Cemetery Burials				
Burial in Open Ground - Non (small) Standard Grave	\$ 1,210.00	\$ 1,210.00		
Burial in Open Ground - Standard Grave	\$ 1,540.00	\$ 1,540.00		

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Burial in Open Ground - Non (large) Standard Grave	\$ 2,035.00	\$ 2,035.00		
Burial in Open Ground for Child under seven (7) years	\$ 825.00	\$ 825.00		
Burial for any Stillborn in ground already set aside	\$ 440.00	\$ 440.00		
Burial for Deeper Graves - per 30 centimetres	\$ 440.00	\$ 440.00		
Re-opening - as for new Internment	\$ 5,500.00	\$ 5,500.00		Subject to staff availability
Re-opening - grave for exhumation	\$ 5,500.00	\$ 5,500.00		Subject to staff availability
Cemetery Other Fees				
Annual Undertaker Licence	\$ 50.00	\$ 50.00	GST Free	
One of Undertakers Permit	\$ 30.00	\$ 30.00	GST Free	
Cemetery - Record Searches	\$ 66.00	\$ 66.00		
Headstones and Monuments-Permission to erect	\$ 35.00	\$ 35.00	GST Free	
Brick Graves - Permission to erect	\$ 35.00	\$ 35.00	GST Free	
Other Structures - Permission to erect	\$ 50.00	\$ 50.00	GST Free	
Nameplate - Permission to erect	\$ 50.00	\$ 50.00	GST Free	
Kerbing - Permission to erect	\$ 50.00	\$ 50.00	GST Free	
11 - Recreation & Culture				
IMPORTANT INFORMATION ABOUT HIRE OF SHIRE FACILITIES				
In the interest of law, order and public safety, the Shire reserves the right to refuse hire of any of its facilities for any purpose.				
Please ensure you have contacted the Shire of Wiluna to ensure you are familiar with and understand all information including your responsibilities as a hirer. A hirers manual will be available from the Shire which outlines all necessary information that hirers need to know.				
All events with alcohol must have local police approval before hire is approved by the Shire, and a copy of applicable liquor license (in the event alcohol must be sold) must be presented to the Shire before hire is approved.				

Shire of Wiluna 2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
The Shire reserves the right to make the decision about the purposes for which the facility is hired, and the right to				
request further information prior to making a decision to allow the booking.				
<u>A bond is always required as per the prescribed fees and charges. No exceptions.</u>				
All fees and charges are adopted by the Council. Shire Officers are not able to waive, discount , exempt,				
write-off or amend any of the applicable fees and charges. Only Council can approve these <u>BEFORE</u> hire takes place.				
Daily hire is considered to be hire of 8 hours or more to a maximum of 24 hours after which the new day				
commences. Hourly hire is from 1 to 8 hours hire in duration.				
Hire commences from when keys are collected until when keys are returned NOT from when event commences				
or finishes.				
Equipment available in hire venues is stated in the hire fees and charges. The Shire does not have any other				
equipment available for hire or use. Potential hirers need to consider their own requirements such as				
projectors, whiteboards, crockery, catering etc.				
FACILITY BOOKINGS MUST BE MADE AT LEAST 5 (FIVE) DAYS PRIOR TO EVENT.				
BOOKINGS WILL NOT BE APPROVED WITHIN 5 DAYS OF EVENT				
General fees and charges for all facility hire				
Cleaning Charges - when Shire staff have to clean up after hirers/per hour in addition to foregone bond	\$ 154.00	\$ 154.00		
Rubbish Collection Charges - when Shire staff have to clean up after hirers/per hour in addition to foregone bond	\$ 154.00	\$ 154.00		

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
<i>Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends.</i>				
Moonlight Hall (New) Hire Charges				
<i>Hire period 1-4 hours (day time only)</i>				
Community Groups/Not-For-Profit (no alcohol)	\$ 22.00	\$ 22.00		
General (no alcohol)	\$ 55.00	\$ 55.00		
Any of above but WITH alcohol	\$ 115.50	\$ 115.50		
<i>Hire period 4-8 hours (day time only)</i>				
Community Groups/Not-For-Profit (no alcohol)	\$ 55.00	\$ 55.00		
General (no alcohol)	\$ 110.00	\$ 110.00		
Any of above but WITH alcohol	\$ 165.00	\$ 165.00		
<i>Hire period 24 hours and/or Night Time Functions</i>				
Community Groups/Not-For-Profit (no alcohol)	\$ 82.50	\$ 82.50		
General (no alcohol)	\$ 154.00	\$ 154.00		
Any of above but WITH alcohol	\$ 220.00	\$ 220.00		
<i>Bond for all hire periods and hire types</i>				
No Alcohol	\$ 300.00	\$ 300.00	GST Exempted	
With Alcohol	\$ 2,000.00	\$ 2,000.00	GST Exempted	
If the Hirer wants the Shire to Clean the Hall after use.	\$ 1,500.00	\$ 1,500.00	GST Exempted	
Kitchen and Dining Room				
<i>Hire period 1-4 hours (day time only)</i>				
Community Groups/Not-For-Profit (no alcohol)	\$ 11.00	\$ 11.00		
General (no alcohol)	\$ 27.50	\$ 27.50		
Any of above but WITH alcohol	\$ 60.50	\$ 60.50		
<i>Hire period 4-8 hours (day time only)</i>				
Community Groups/Not-For-Profit (no alcohol)	\$ 27.50	\$ 27.50		
General (no alcohol)	\$ 55.00	\$ 55.00		

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Any of above but WITH alcohol	\$ 82.50	\$ 82.50		
Hire period 24 hours and/or Night Time Functions				
Community Groups/Not-For-Profit (no alcohol)	\$ 44.00	\$ 44.00		
General (no alcohol)	\$ 77.00	\$ 77.00		
Any of above but WITH alcohol	\$ 110.00	\$ 110.00		
Bond for all hire periods and hire types				
No Alcohol	\$ 200.00	\$ 200.00	GST Exempted	
With Alcohol	\$ 1,000.00	\$ 1,000.00	GST Exempted	
If the Hirer wants the Shire to Clean the Hall after use.	\$ 750.00	\$ 750.00	GST Exempted	
Swimming Pool Admissions				
All admissions are free	\$ -	\$ -		
School Charge for Swimming lessons/carnivals per hour	\$ 110.00	\$ 110.00		
Racecourse Grounds Hire				
Racecourse - Bond (refundable on inspection)	\$ 200.00	\$ 200.00	GST Exempted	
- Hire charges	\$ 60.00	\$ 60.00		
Oval hire fees - Oval Only - Daily Rates				
Community Person/Groups/Not for Profit	Free	Free		
Schools, Government Organisations/Departments	\$ 110.00	\$ 110.00		
Carnivals/Fairs	\$ 165.00	\$ 165.00		
Commercial	\$ 300.00	\$ 300.00		
Bond - General	\$ 450.00	\$ 450.00	GST Exempted	
Bond - Commercial (low risk events)	\$ 500.00	\$ 500.00	GST Exempted	CEO to determine the risk level
Bond - Commercial (high risk events)	\$ 1,000.00	\$ 1,000.00	GST Exempted	CEO to determine the risk level
If the Hirer wants the Shire to Clean the Hall after use.	\$ 750.00	\$ 750.00	GST Exempted	
Youth Centre Hire Charges				
Hire period 1-4 hours (day time only)				
Community Groups/Not-For-Profit (no alcohol)	\$ 30.00	\$ 30.00		

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
General (no alcohol)	\$ 55.00	\$ 55.00		
Any of above but WITH alcohol	\$ 115.00	\$ 115.00		
Hire period 4-8 hours (day time only)				
Community Groups/Not-For-Profit (no alcohol)	\$ 60.00	\$ 60.00		
General (no alcohol)	\$ 110.00	\$ 110.00		
Any of above but WITH alcohol	\$ 170.00	\$ 170.00		
Hire period 24 hours and/or Night Time Functions				
Community Groups/Not-For-Profit (no alcohol)	\$ 100.00	\$ 100.00		
General (no alcohol)	\$ 150.00	\$ 150.00		
Any of above but WITH alcohol	\$ 210.00	\$ 210.00		
Bond for all hire periods and hire types				
No Alcohol	\$ 300.00	\$ 300.00	GST Exempted	
With Alcohol	\$ 1,000.00	\$ 1,000.00	GST Exempted	
If the Hirer wants the Shire to Clean the Hall after use.	\$ 750.00	\$ 750.00	GST Exempted	
Use of Barbeque (BBQ)	\$ 55.00	\$ 55.00		
Use of Equipment (Projector, Karaoke, PA, etc.) per use per day	\$ 22.00	\$ 22.00		
Gym fees				
Annual Membership	\$ 231.00	\$ 231.00		
6 Months Membership	\$ 148.50	\$ 148.50		
3 Months Membership	\$ 88.00	\$ 88.00		
1 Month Membership	\$ 40.70	\$ 40.70		
Weekly membership	\$ 19.80	\$ 19.80		
Swipe Card Fee Bond - All membership types	\$ 15.00	\$ 15.00	GST Exempted	
Key Bond - All membership types	\$ 100.00	\$ 100.00	GST Exempted	Family members who live in the same house may share a key.
Library				
Lost/Damaged Library books/tapes/DVDs Replacement price set by State Library WA				

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Canning-Gunbarrel Discovery Centre including the Tjukurba Art Gallery				
Art Sales				
As priced by CEO				
Cost of Materials = % age retained from Art Sale/ Payment to Artist				
Non-commissionable and retail items - RRP from supplier plus mark up priced by CEO				
Reproduction Costs (Copyright)	\$ 1,100.00	\$ 1,100.00		Right to reproduce
Commission on sale of Artwork and Other Items				28%
12 - Transport				
Road Closures and Vehicle Movement				
Application for Temporary Road Closure	\$ 165.00	\$ 165.00		
Charge for Quotation to set up physical road closures	\$ 121.00	\$ 121.00		
Temporary Heavy Haulage approvals				
(Application Administration charge)	\$ 165.00	\$ 165.00		
Aerodrome				
Landing Fees - Aircraft up to 20,000kg certified maximum takeoff weight (except RFDS)				
6am to 6pm - per 1000kg certified maximum take-off weight	\$ 17.84	\$ 17.84		
6pm to 6am - per 1000kg certified maximum take-off weight	\$ 45.89	\$ 45.89		
Landing Fees - Aircraft over 20,000kg certified maximum takeoff (except RFDS)				
6am to 6pm - per 1000kg certified maximum take-off weight	\$ 71.40	\$ 71.40		
6pm to 6am - per 1000kg certified maximum take-off weight	\$ 183.60	\$ 183.60		
Passenger Service Charge - All Aircraft (except RFDS)				
Passenger Service Charge - per head (inbound and outbound) RPT Service	\$ 28.86	\$ 28.86		

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Passenger Service Charge - per head (inbound and outbound) Charter & Other Services	\$ 36.72	\$ 36.72		
Other				
Extra fees - All Aircraft - Lights - by fax and phone confirmation	\$ 110.00	\$ 110.00		
Call Out fee to Check lights	\$ 300.00	\$ 300.00		
ARO Support	\$ 220.00	\$ 220.00		
Terminal Fee	\$ 550.00	\$ 550.00		
Fuel Spill (minor)	\$ 550.00	\$ 550.00		
Fuel Spill (major)				
13 - Economic Services				
Wiluna Enterprise Centre				
Open Area	Free	Free		
- First Day	\$ 55.00	\$ 55.00		
- Second to Fith Day per day	\$ 13.75	\$ 13.75		
- Sixth Day or more per day	\$ 25.00	\$ 25.00		
Economic Services				
Community standpipe - per caravan water tank	\$ 11.00	\$ 11.00		
Community standpipe - tourists small containers (up to 100 litres)	\$ 22.00	\$ 22.00		
Commercial use of standpipe - per kilolitre (1,000L)	\$ 22.00	\$ 22.00		Staff will need to supervise the taking of water - subject to staff availability
Key (to standpipe) bond	\$ 100.00	\$ 100.00	GST Free	
Swip card (to standpipe) bond	\$ 20.00	\$ 20.00	GST Free	
Building Control				
Statutory charges are set by Building Regulations 2012 and the Shire of Wiluna will therefore				
impose accordingly. Main statutory charges include:				
Certified Building Application Fee				

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Class 1 or Class 10 Buildings or incidental structure				
Class 2 to 9 Buildings or incidental structure				
Uncertified Application for Building Permit				
Application for Demolition Permit				
Class 1 or Class 10 Buildings or incidental structure	\$ 97.70	\$ 97.70	GST Free	Building Act
Class 2 or Class 9 Buildings or incidental structure				
Application to extend time for a Building or Demolition Permit	\$ 97.70	\$ 97.70	GST Free	Building Act
	\$ -	\$ -		
Application for an occupancy permit for a completed building	\$ 97.70	\$ 97.70	GST Free	Building Act
	\$ -	\$ -		
Application for temporary occupancy permit for incomplete building	\$ 97.70	\$ 97.70	GST Free	Building Act
	\$ -	\$ -		
Application for modification of an occupancy permit for additional use of a building on a temporary basis	\$ 97.70	\$ 97.70	GST Free	Building Act
Application for a replacement occupancy permit for permanent change of the building use	\$ 97.70	\$ 97.70	GST Free	Building Act
Application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision	\$ 107.70	\$ 107.70	GST Free	Building Act
unauthorised work has been done	\$ 97.70	\$ 97.70	GST Free	Building Act
unauthorised work has been done	\$ 97.70	\$ 97.70	GST Free	Building Act
Application to replace an occupancy permit for an existing building	\$ 97.70	\$ 97.70	GST Free	Building Act
Application for a building approval certificate for an existing building where unauthorised work has been done	\$ 97.70	\$ 97.70	GST Free	Building Act

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Application to extend the time during which an occupancy permit or building approval has effect	\$ 97.70	\$ 97.70	GST Free	Building Act
Application as defined in regulation 31 - for each building standard in respect of which a declaration is sought	\$ 2,160.15	\$ 2,160.15	GST Free	Building Act
Inspection of pool enclosures	\$ 57.45	\$ 57.45	GST Free	Building Act
Local Government approval of battery powered smoke alarms	\$ 97.70	\$ 97.70	GST Free	Building Act
Application as defined in Regulation 31 (for each building standard for which a declaration is sought)				
Building Construction Industry Training Fund Levy (BCITF)				
Development Value less than \$20,000.00 = No Levy				Building Act
Development Value \$20,000 and greater= 0.2% of construction value	Calculation	Calculation		Building Act
<i>BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE/LG area</i>				
Builders Registration Board Levy (BRB Levy)				
<i>BRB levies are collected by the Shire of Wiluna on behalf of the BRB and apply to projects within the Wiluna townsite only</i>				
	\$45,000 or less	\$45,000 or less	GST Free	Building Act
Building or Demolition Permit	\$ 61.65	\$ 61.65	GST Free	Building Act
Occupancy permit or building approval certificate for approved building work under s51 of Building Act	\$ 61.65	\$ 61.65	GST Free	Building Act
Occupancy permit or building approval certificate for unapproved building work under s51 of Building Act	\$ 123.30	\$ 123.30	GST Free	Building Act
Occupancy permit under s46 of the Building Act	No levy is payable	No levy is payable		Building Act
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act	No levy is payable	No levy is payable		Building Act

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
The following fees are set by the Shire of Wiluna and are not statutory fees:				
Investigations/Reports by Officer for applicant - per hour	\$ 121.00	\$ 121.00		
Signage Application Fee - per sign per property	\$ 55.00	\$ 55.00	GST Free	
Refuse and Kerb Damage Bond - per project notwithstanding a building permit not being required	\$ 500.00	\$ 500.00	GST Exempted	
Sale of Tourist Items - At Supplier RRP plus mark-up determined by Chief Executive Officer				
<i>Note. Bulk purchase rate for a minimum of (10) of any one of the items above (5%) below the sale price</i>				
<i>of each item. Postage charges - at cost- will apply where relevant</i>				
14 - Other Property & Services				
Private Works				
Note: All Plant and Staff labour hourly rates for work completed outside normal hours is subject to a loading of				
50% above the hourly rate with operator plus GST				
Minimum Rate for Labour and Overheads will apply to any call	\$ 236.50	\$ 236.50		
or request for services outside normal depot hours Monday to Friday plus the hourly rate for any plant/machine used				
Plant Hire - (Ordinary Time) (Must be hired with operator)				
Road Sweeper - Hourly Rate with operator at ordinary time	\$ 275.00	\$ 275.00		
Rubbish Truck - Hourly Rate with operator at ordinary time	\$ 275.00	\$ 275.00		
6 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$ 220.00	\$ 220.00		
Dual Cab 3 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$ 165.00	\$ 165.00		
Backhoe Front End Loader - Hourly rate with operator at ordinary time	\$ 220.00	\$ 220.00		
Skid steer - Hourly rate with operator at ordinary time	\$ 165.00	\$ 165.00		
Tractor - Hourly rate with operator at ordinary time	\$ 165.00	\$ 165.00		
4WD Utilities - Hourly rate with operator at ordinary time	\$ 165.00	\$ 165.00		

Shire of Wiluna

2020-2021 Fees and Charges



Decription	2019-2020	2020-2021	GST Status	Comments
Traxcavator (plus Float and Prime Mover charges) Hourly rate with operator at ordinary time	\$ 275.00	\$ 275.00		
Miscellaneous equipment with operator at ordinary time per hour	\$ 110.00	\$ 110.00		
Sand, Gravel & Mulch per small trailer	\$ 275.00	\$ 275.00		
Staff Housing Gardening per hour	\$ 121.00	\$ 121.00		
Ride on Mower with operator (Large) - per hour (plus blades)	\$ 165.00	\$ 165.00		
Ride on Mower with operator (Small) - per hour (plus blades)	\$ 110.00	\$ 110.00		
Septic Tank Pump Out	\$ 2,750.00	\$ 2,750.00		Including disposal
Retic Officer per hour	\$ 220.00	\$ 220.00		
Building Maintenance Officer per hour	\$ 220.00	\$ 220.00		
General Gardening/Clearing Works Labour Only per hour	\$ 121.00	\$ 121.00		
Photocopying, Publications & Printing				
A4 - One Side (B & W)	\$ 0.35	\$ 0.35		
A4- Two Sides (B & W)	\$ 0.55	\$ 0.55		
A4 - One Side (Colour)	\$ 0.55	\$ 0.55		
A4- Two Sides (Colour)	\$ 0.75	\$ 0.75		
A3- pages at double the above rates				
Council Minutes (Hard copy) per meeting	\$ 24.99	\$ 24.99		
Laminating - Per sheet A4 paper	\$ 2.97	\$ 2.97		
- Per sheet A3 paper	\$ 6.00	\$ 6.00		
Spiral Binding	\$ 4.99	\$ 4.99		
Photocopying Statutory Reports / Documents				
A4 - One Side (B & W)	\$ 0.30	\$ 0.30	GST Free	
A4- Two Sides (B & W)	\$ 0.50	\$ 0.50	GST Free	
A4 - One Side (Colour)	\$ 0.50	\$ 0.50	GST Free	
A4- Two Sides (Colour)	\$ 0.65	\$ 0.65	GST Free	
A3- pages at double the above rates			GST Free	

Shire of Wiluna 2020-2021 Fees and Charges




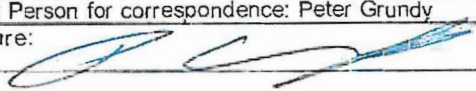
Decription	2019-2020	2020-2021	GST Status	Comments
Administration Centre Offices (Upstairs) Hot Office Space				
- First Day	\$ 55.00	\$ 55.00		
- Second to Fith Day per day	\$ 13.75	\$ 13.75		
- Sixth Day or more per day	\$ 50.00	\$ 50.00		
Miscellanious Fees and Charges				
If the Shire has not set a specific fee or charge for an item the the CEO is authorised to charge cost plus 20% administration charge.				
<i>Access to services is subject to availability of technology, Shire resources and Shire's own operational requirements.</i>				
<i>Only organisations that have prior approval from an authorised staff member may use their own paper for copying/printing.</i>				

Appendix 9.7.1

SCHEDULE 6 - FORM OF APPLICATION FOR PLANNING APPROVAL

APPLICATION FOR PLANNING APPROVAL

Owner Details		
Shire of Wiluna		
70 Wotton Street WILUNA WA 6646		
Phone: (work) 08 9981 8000 (home)	Fax:	Email: ceo@wiluna.wa.gov.au
Contact		
Signature: 		Date: 21. 7. 2020
Signature: Eddie Piper Acting CEO		Date:
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature.</i>		

Applicant Details		
Name: RILOCH PTY LTD		
Address: 37 Wotton Street Wiluna WA 6646		
Phone: 047428 0874 (mobile)	Fax:	E-mail: outbackinback@gmail.com
Contact Person for correspondence: Peter Grundy		
Signature: 		Date: 21/07/2020

Property Details		
Lot No: 1506	House/Street No: 24 Woodley	Location No:
Diagram or Plan No: 192681	Certificate of Title Vol. No: 2963	Folio: 343
Diagram or Plan No:	Certificate of Title Vol. No:	Folio:
Title encumbrances (eg. easements, restrictive covenants):		
Street Name: Woodley Street		Suburb: Wiluna
Nearest street intersection: Wells Street		Date: 21/07/2020

Existing Building/Land Use:
Description of proposed development and/or use: For the purpose of storage of flammable gas bottles (LPG) in an approved storage facility (cage) for the purpose of a Kleen-heat agency domestic gas bottles
Nature of any existing buildings and/or use: Light industrial freight handling & storage and motor vehicle inspection
Approximate cost of proposed development: \$20,000 for construction and placement of cage with decking and foundations
Estimated time of completion: August 31 st 2020

OFFICE USE ONLY	
Acceptance Officer's initials:	Date Received:
Location government reference no:	



