

Shire of Wiluna



AGENDA

Ordinary Meeting of Council

Wednesday 28 October 2020


Commencing at 6pm

ORDINARY COUNCIL MEETING NOTICE PAPER

Wednesday 28 October 2020 – 6pm

Dear President and Councillors,

An Ordinary Meeting of Council is called for Wednesday 28 October 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.



Laura Dwyer
Chief Executive Officer

22 October 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.*



Laura Dwyer
Chief Executive Officer

22 October 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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APPENDICES

APPENDIX 5.2 Audit Committee Meeting Minutes 15 October 2020

APPENDIX 9.2.1. Accounts Paid by Delegated Authority September 2020

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
Cr Peter Grundy	Deputy President (via videoconference)
Cr Brodie Sawyer	
Cr Tim Carmody	
Cr Norma Ward	
Cr Ane Koroicure	
Cr Lena Long	

In Attendance:

Laura Dwyer	Chief Executive Officer
Katherine Crawford	Manager Corporate Services
Robert Wiles	Manager Works & Technical Services

a) Apologies and Leave of Absence Previously Approved

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 Meetings

- 5.1 That the Minutes of the Ordinary Meeting held on 23 September 2020 be accepted as a true record of the meeting.

Council Decision**MOVED CR****SECONDED CR****CARRIED ... /...**

- 5.2 That the Minutes of the Audit Committee Meeting held on 15 October 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**

- 12.1.1 Dispute with Goodwork Holdings Pty Ltd
12.2.1 CEO Performance Review Report

9. Reports of Officers and Committees**9.1. Chief Executive Officer**

Nil

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

Reporting Officer:	Katherine Crawford – Manager Corporate Services
Date of Report:	21 October 2020
Date of Meeting:	28 October 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 September 2020.

Background

The list of accounts paid during the period 1 September 2020 to 30 September 2020 is attached to this agenda as Appendix 9.2.1

Comment

Payments in September were approximately \$743,604.19. This includes all payments for the credit card accounts, municipal account and the trust account.

Consultation

Moore Australia (WA) – Tanya Browning (Manager, Local Government Advisory)

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

LEADERSHIP

Deliver strong leadership and governance

5.1.3 Provide strategic leadership and governance

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That Council;

Receive and note the list of accounts paid by authority for the period 1 September 2020 to 30 September 2020, totalling \$743,604.19.

CARRIED.../...

9.4. Manager Community & Recreation Services

Nil

9.5. Manager Cultural & Visitor Services

Nil

9.6. Manager Works & Technical Services

Nil

9.7 Environmental Health & Building Surveyor

Nil

9.8. Committee Reports

Nil

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**

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR****That Council:****Considers the confidential reports listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:****12.1 Dispute with Goodwork Holdings Pty Ltd**

This matter is considered confidential under Section 5.23(2)(d) of the Local Government Act 1995 and Council is satisfied that discussion of this matter would be contrary to the public interest as it deals with a matter that contains legal advice obtained relating to a matter to be discussed at the meeting.

12.2 CEO Performance Review Report

This matter is considered confidential under Section 5.23(2)(a) of the Local Government Act 1995 and Council is satisfied that discussion of this matter would be contrary to the public interest as it deals with a matter affecting an employee or employees.

CARRIED.../...**13. Closure**

Shire of Wiluna

MINUTES



Audit Committee Meeting

Held On

**Thursday 15 October 2020 at 9am
Via Zoom and in Person**

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APPENDIX 4.1. Audit Timetable 2020

APPENDIX 4.2. Audit Entrance Meeting Agenda

APPENDIX 4.3. Audit Planning Summary 2020

APPENDIX 4.4. Management Representation Letter 2020

MINUTES

For the meeting to be held on Thursday 15 October 2020, in the O'Shaughnessy Council Chambers and by Zoom <https://zoom.us/j/95004578769>, opened at 9.05am.

1. Attendance

Cr Peter Grundy (via Zoom) (Chair)
Cr Jim Quadrio (via Zoom)
Cr Brodie Sawyer (via Zoom)
Cr Norma Ward (via Zoom)
Cr Ane Koroicure (in person)

In Attendance:

Laura Dwyer	Chief Executive Officer (in person)
Katherine Crawford	Manager Corporate Services (in person)

Marius van der Merwe	Butler Settineri Audit Director (via Zoom)
Partrick Arulsingham	Acting Assistant Auditor General (via Zoom)

Apologies:

Cr Tim Carmody
Cr Lena Long

2. Declarations of Interest

Nil

3. Confirmation of Minutes – 13 July 2020

Committee Resolution

That the Minutes of the meeting held on 13 July 2020 be confirmed as a true and correct record of proceedings.

MOVED CR QUADRIO

SECONDED CR SAWYER

CARRIED 5/0

4. Reports

4.1. Audit Timetable 2020

Presented by Marius van der Merwe.

4.2. Audit Entrance Meeting Agenda

Presented by Marius van der Merwe.

4.3. Audit Planning Summary 2020

Presented by Marius van der Merwe.

4.4. Management Representation Letter 2020

Draft management representation letter presented by Marius van der Merwe.

5. Closure

There being no further business the Chairperson closed the meeting at 9.53am.

AUDIT CLIENT:	Shire of Wiluna		
AUDIT AREA:	Audit timetable		
PREPARED BY:	MJ	DATE:	15 Sept 2020

Our audit timetable for the financial year ended 30 June 2020 is as follows:

Key area	Target date	Person responsible
Audit Planning		
Plan Audit	29 September 2020	BSA
Send list of requirements for planning and interim	June 2020	BSA
Information requested for planning provided by client (some has already been provided)	23 September 2020	SOW
Planning document to OAG for review	8 October 2020	BSA
Audit Entrance Meeting	15 October 2020	SOW & audit committee, BSA, OAG
Interim Audit		
Interim information provided for audit (information has already been provided)	30 September 2020	SOW
Interim Audit sample selections to SOW	12 October 2020	BSA
Interim Audit - Remote access	19 th – 23 rd October	BSA & SOW
Final audit list of requirements to SOW	15 September 2020	BSA
Reconciled financial information ready for audit <ul style="list-style-type: none"> - Trial Balance - Outstanding Board Minutes - Balance Sheet Reconciliations 	30 September 2020	SOW
Draft Financial Report received	30 th September 2020	SOW
Audit selections to client	12 October 2020	BSA
Audit fieldwork- visit	2 to 6 November 2020	BSA
Fieldwork & Completion for review	10 November 2020	BSA
Audit Manager review	18 November 2020	BSA
Meeting with management	20 November 2020	
Audit Partner review	27 November 2020	BSA
OAG Review	11 December 2020	OAG
Financial Report		
Draft Audited Financial Report to Client with OAG comments	14 December 2020	SOW
Draft financials approved by the CEO <ul style="list-style-type: none"> - Annual Financial Report - Management Representation Letter 	18 December 2020	SOW
Final draft package to OAG	21 December 2020	BSA
Completion and Exit		
Meeting with Audit Committee	22 January 2021	BSA, OAG

AUDIT CLIENT:	Shire of Wiluna		
AUDIT AREA:	Audit timetable		
PREPARED BY:	MJ	DATE:	15 Sept 2020

Key area	Target date	Person responsible
(Audit Exit Meeting)		
Issue of Auditor's Report	2 February 2021	OAG

Key:

SOW = Laura Dwyer (CEO), Katherine Crawford (Manager Corporate Services)

BSA = Butler Settineri - Marcia Johnson (Manager) & Marius van der Merwe (Partner)

OAG = Patrick Arulsingham (Director)

CLIENT NAME: SHIRE OF Wiluna

Appendix 4.2

YEAR END: 30 JUNE 2020

ENTRANCE MEETING AGENDA

Date of Meeting: 15 October 2020

Time: 9am

Location: Video Conference (Zoom)

Attendees: Laura Dwyer (CEO),
Katherine Crawford (MCORPS)
Marius van der Merwe (Butler Settineri Audit Director),
Patrick Arulsingham (Acting Assistant Auditor General)
Council Members

DISCUSSION POINTS

1. OUR AUDIT APPROACH
2. BUSINESS OPERATIONS
3. SIGNIFICANT RISKS AND AUDIT FOCUS AREAS IDENTIFIED <ul style="list-style-type: none"> IMPLEMENTATION OF NEW ACCOUNTING STANDARDS (AASB 15, AASB 1058 & AASB 16) IMPAIRMENT OF ASSETS REVENUE RECOGNITION UNAUTHORISED & INCOMPLETE EXPENDITURE UNRECORDED LIABILITIES FICTITIOUS EMPLOYEES RELATED PARTY TRANSACTIONS AND DISCLOSURE JOINT VENTURES PROVISIONS
4. SIGNIFICANT ASSETS ACQUIRED AND DISPOSED
5. COMPLIANCE WITH LAWS AND REGULATIONS
6. CHANGES IN ACCOUNTING POLICIES
7. RELATED PARTIES / ENTITIES
8. REPORTING PROTOCOLS <ul style="list-style-type: none"> SIGNIFICANT ISSUES IDENTIFIED DURING THE AUDIT FINAL MANAGEMENT LETTER
9. AUDIT TEAM
10. AUDIT TIME TABLE
11. CONDUCT INTERIM AUDIT REMOTELY



AUDIT PLANNING SUMMARY

*“Better Business
People”*

SHIRE OF WILUNA

YEAR ENDING 30 JUNE 2020

www.butlersettineri.com.au

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THE PLANNING SUMMARY

This Summary of our Audit Plan explains our approach to the audit of the annual financial report.

In particular, this Summary includes:

1. Introduction
2. Our Audit Approach
3. Business Operations
4. Significant Risks and Audit Focus Areas
5. Audit Emphasis and Significant Account Balances
6. Compliance with Laws and Regulations
7. Going Concern and Adverse Financial Trends
8. Accounting Policies
9. Internal Audit
10. Management Representation Letter
11. Related Parties
12. Reporting Protocols
13. Specific Audit Requirements
14. Your Audit Team
15. Proposed Audit Schedule
16. Other Audit Activities

If there are any matters in the Planning Summary that you would like clarified, please do not hesitate to contact us.

INTRODUCTION

Auditor General

Following proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General becomes responsible for the annual financial report audit of Western Australian Local Governments.

The Act allows the Auditor General to contract out financial audits however by the year ending 30 June 2021 all Western Australian Local Government audits will become the responsibility of the Auditor General and Office of the Auditor General ("OAG").

Contractor Appointment – Butler Settineri Audit ("BSA")

BSA has been contracted by the Auditor General to perform the Shire of Wiluna financial report audit on the Auditor General's behalf for the year ending 30 June 2020.

Our audit procedures will be conducted under the direction of the Auditor General, who will retain responsibility for forming the audit opinion and issuing the audit report to the Shire of Wiluna.

BSA is required to report any matter to the Auditor General which may affect the Auditor General's responsibilities under the Auditor General Act 2006.

Responsibility of the Council and the CEO

It is important to note that:

1. Under the *Local Government Act 1995* and associated regulations, the Council and the CEO are responsible for keeping proper accounts and records, maintaining effective internal controls, preparing the annual financial report, and complying with the Local Government Act and Regulations, and other legislative requirements.
2. Under the *Local Government Act 1995* and associated regulations, the Council and the CEO have responsibility for maintaining internal controls that prevent or detect fraud or error and to ensure regulatory compliance. The Audit Committee and the Auditor General should be informed by management of any fraud or material errors. During the audit we will make inquiries with management about their process for identifying and responding to the risks of fraud, including management override. It should be noted that our audit is not designed to detect fraud, however should instances of fraud come to our attention, we will report them to you.
3. The Council and CEO are responsible for ensuring the accuracy and fair presentation of all information in its annual report, and that it is consistent with the audited annual financial statements. We do not provide assurance over your annual report.
4. An audit does not guarantee that every amount and disclosure in the annual financial report is error free. Also, an audit does not examine all evidence and every transaction. However, our audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the annual financial report.

Our audit is conducted in accordance with Australian Auditing Standards. Our aim is to provide reasonable assurance whether the annual financial report is free of material misstatement, whether due to fraud or error. We perform audit procedures to assess whether, in all material respects, the annual financial report is presented fairly in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

The nature of the audit is influenced by factors such as:

- the use of professional judgement
- selective testing
- the inherent limitations of internal controls
- the availability of persuasive rather than conclusive evidence.

As a result, an audit cannot guarantee that all material misstatements will be detected. We examine, on a test basis, information to provide evidence supporting the amounts and disclosures in the annual financial report, and assess the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by management.

Conflicts of Interest

We confirm we have completed our independence evaluation and are satisfied we do not have any actual or perceived conflicts of interest in completing the annual audit of the Shire of Wiluna on behalf of the Auditor General.

BSA's approach is designed to:

- Focus on key risks and financial areas; and
- Add value to your business by providing constructive ideas for improving internal controls and on-going business systems

The partner-led assurance service team is committed to meeting specific business needs by:

- Working closely with you to get to know the business whilst maintaining independence;
- Using the latest computerised systems and audit techniques; and
- Conducting an in-depth review of financial records to enable identification of key areas where additional support and attention will improve the business.

The audit will meet the statutory requirements under the Local Government Act 1995 and Regulations and will be carried out in accordance with the Australian Auditing Standards.

We will carry out such work as is necessary to form an opinion as to whether the:

- a) Accounts of the Shire are properly kept; and
- b) Annual financial report of the Shire,
 - i) Is prepared in accordance with its financial records; and
 - ii) Represents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of the 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.

We will also include the following matters in the auditor's report:

- a) Any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the Shire;
- b) Any material non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law;
- c) Details of whether information and explanations were obtained by the auditor;
- d) A report on the conduct of the audit; and
- e) The opinion of the auditor as to whether or not the asset consumption ratio and the asset renewal funding ratio included in the annual financial report are supported by verifiable information and reasonable assumptions.

In addition to the standard audit structure, additional audit matters may be performed upon direction from yourself.

The attendance of at least one meeting per year of the Shire's audit and risk committee by a member of our audit team may also be carried out if required. The engagement partner and audit team will visit the Shire's offices during each stage of the audit and will be available for subsequent meetings at the Shire's request.

OUR AUDIT APPROACH

Our audit approach comprises the following steps:

Pre-engagement activities

- Legislative requirements of independence



Risk assessment procedures

- Discussions with the management team and members of the audit and risk committee
- Review of key accounting systems and operations
- Understand and evaluate control environment
- Identify and assess risk
- Identify significant accounts
- Develop procedures to address risk and significant accounts



Audit procedures

- Assess reliance on controls
- Perform tests of control, analytical review procedures and tests of detail at transaction level



Completion and review

- Completion procedures
- Evaluation of audit evidence
- Review format of the financial report
- Verify balances and disclosures in the financial report, including the Notes



Reporting and communication

- Form an opinion and provide opinion to OAG
- Report to management and OAG

Our audit approach involves assessing your overall control environment and understanding key business processes/cycles and internal controls relevant to the audit.

The level of testing will be dependent on our assessment of the risk in each business cycle. We plan to cover the following cycles:

- Revenue
- Expenditure
- Payroll
- Cash and Financing
- Property, Plant, Equipment and Infrastructure

The extent of our reliance on controls, together with the materiality level, determines the nature and extent of our audit procedures to verify individual account balances.

Our audit will be split into two components as follows:

Interim audit – performed remotely

This includes:

1. Understanding your current business practices
2. Understanding the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively
3. Testing transactions to confirm the accuracy and completeness of processing accounting transactions, namely rates and grant revenue, expenditure and payroll

Final audit – Shire Offices

This focuses on verifying the annual financial report and associated notes, and includes:

1. Verifying material account balances using a combination of substantive analytical procedures, tests of details, substantiation to subsidiary records and confirmation with external parties
2. Reviewing the annual financial report and notes for compliance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

BUSINESS OPERATIONS

The Shire of Wiluna is a local government located about 966 kilometres northeast of Perth. The Shire covers an area of approximately 184,000 square kilometres.

The main activity of the Shire is to provide infrastructure, recreation facilities and community services to the local residents and aims to encourage balanced growth and development within the Shire region. Some of the Shire services include library services, dog and cat registration, private works, rubbish collection, swimming pool and gymnasium, emergency, fire control and freedom of information.

The Shire uses synergy accounting system. Our primary contacts at the Shire are Laura Dwyer (CEO) and Katherine Crawford (MCORPS)

SIGNIFICANT RISKS AND AUDIT FOCUS AREAS

Through discussions with your staff, we have identified the following issues and key areas of risk affecting the audit:

Details of Risk / Issue	Audit Approach
Audit findings reported in the previous audit.	We will follow-up the matters reported during the 2018-19 audit.
Changes to accounting standards <ul style="list-style-type: none"> ✓ AASB 15 – Revenue from Contracts with Customers ✓ AASB 1058 – Income of Not-for-Profit Entities ✓ AASB 16 - Leases 	We will assess management's implementation of the new standards and the effect on the financial report.
Changes to <i>Local Government (Financial Management) Regulations</i> that have been signalled by the Department of Local Government, Sport and Cultural Industries (DLGSCI): <ul style="list-style-type: none"> ✓ No revaluations required for plant and equipment ✓ Changes to the recognition of vested land ✓ Leased assets not required to be revalued 	This will have a significant impact on the financial statements of the Shire when the regulations have been adopted.
We have identified the following areas that we consider require additional focus during our 2019-20 local government audits: <ul style="list-style-type: none"> ✓ Impairment of Assets ✓ Revenue recognition ✓ Leased assets ✓ Unauthorised expenditure ✓ Unrecorded liabilities and expenses ✓ Fictitious employees ✓ Accounting for investments in Joint Ventures ✓ Related party transactions and disclosure ✓ Provision for damages claims 	We will review the accounting treatment and disclosure processes during our interim and final audits.

Details of Risk / Issue	Audit Approach
<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Impairment of assets • Provision for rehabilitation of waste disposal sites 	<p>We will review the method and underlying data that management and where applicable third parties use when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations.</p>
<p>Important changes in management or the control environment</p>	<p>We will review any relevant changes to management roles and related delegations, to confirm that no temporary or ongoing control gaps have occurred.</p>

AUDIT EMPHASIS AND SIGNIFICANT ACCOUNT BALANCES

The table below lists those items in the Statement of Financial Position and the Statement of Comprehensive Income that are significant account balances, and our planned audit approach for these balances. When selecting significant account balances, we consider materiality, the nature of the balance, inherent risk and the sensitivity of disclosures.

Significant Account	2020 Unaudited Balance \$	Audit Approach
Statement of Financial Position		
Cash and cash equivalents	\$12,558,927	<ul style="list-style-type: none"> • Review internal controls and reconciliations • Verify year end balance through bank confirmations • Analytical review
Trade and other receivables	\$356,979	<ul style="list-style-type: none"> • Year end cut-off testing • Review subsequent receipts • Review provision for doubtful debts • Analytical review
Financial assets	\$1,319,576	<ul style="list-style-type: none"> • Verify assets to third party documentation • Assess accounting treatment in line with accounting policies • Assess assets for impairment
Property, plant, equipment and infrastructure	\$82,328,772	<ul style="list-style-type: none"> • Review key processes/controls • Verify asset additions and disposals • Assess assets for impairment • Test items posted to construction in progress to assess appropriateness of expenses being capitalised • Assess whether carrying amounts approximate fair

Significant Account	2020 Unaudited Balance \$	Audit Approach
		value <ul style="list-style-type: none"> Where relevant, confirm balances to independent valuation reports
Payables	\$339,122	<ul style="list-style-type: none"> Review of key processes/controls Test for unrecorded liabilities Year end cut off testing
Borrowings	\$3,431,399	<ul style="list-style-type: none"> Verify balance to third party documentation
Employee related Provisions	\$211,899	<ul style="list-style-type: none"> Review the reasonableness of assumptions and calculations Agree amounts to actuary/expert's report Analytical review
Other provisions	\$160,000	<ul style="list-style-type: none"> Obtain written representations from the Shire's solicitors Review the reasonableness of assumptions and calculations
Statement of Comprehensive Income		
Rates	\$5,415,657	<ul style="list-style-type: none"> Review of key processes and controls Analytical review Sample testing of transactions
Operating grants, subsidies & contributions;	\$3,354,271	<ul style="list-style-type: none"> Review of key processes and controls Analytical review
Non-operating grants, subsidies & contributions	\$1,475,077	<ul style="list-style-type: none"> Sample testing of transactions
Fees and charges	\$308,053	<ul style="list-style-type: none"> Review of key processes and controls Analytical review Year end cut-off testing
Interest received	\$236,008	<ul style="list-style-type: none"> Analytical review
Other revenue	\$152,617	<ul style="list-style-type: none"> Analytical review Sample testing of transactions
Employee related expenses	\$1,888,980	<ul style="list-style-type: none"> Review of key processes and controls Sample testing of transactions Analytical review
Materials and contracts	\$2,485,987	<ul style="list-style-type: none"> Review of key processes and controls Sample testing of transactions Analytical review

Significant Account	2020 Unaudited Balance \$	Audit Approach
Utilities	\$211,002	<ul style="list-style-type: none"> Review of key processes and controls Sample testing of transactions Analytical review
Depreciation and amortisation	\$1,256,459	<ul style="list-style-type: none"> Review of management's assessment of the useful lives of assets and assess reasonableness. Analytical review
Interest expense	\$148,181	<ul style="list-style-type: none"> Analytical review
Insurance	\$174,267	<ul style="list-style-type: none"> Analytical review Sample testing of transactions
Other expenses	\$104,023	<ul style="list-style-type: none"> Review of key processes/controls Sample testing of transactions Analytical review

COMPLIANCE WITH LAWS AND REGULATIONS

Management is to ensure the entity complies with the Local Government Act 1995 (as amended), and the Local Government (Financial Management) Regulations 1996 (as amended).

We are required by the Local Government Act 1995 and Local Government (Audit) Regulations 1996 to test compliance with the Act and Regulation.

GOING CONCERN AND ADVERSE FINANCIAL TRENDS

Auditing Standard ASA 570 *Going Concern* requires that we consider the appropriateness of the going concern assumption at the planning stage.

The Shire, being a form of local government is supported by the state government; hence going concern assumption is deemed reasonable.

However, the auditor's report, per the Local Government (Audit) Regulations 1996, is still required to disclose if there are any significant adverse trends in the financial position or financial practices.

Based on the 2019/20 Unaudited Financial Statements, the Council is expecting a net surplus of \$4,660,963. We further note that as at 30 June 2020, the council has cash and cash equivalents of \$12,558,927 of which \$6,490,957 relates to restricted cash reserves and the council has liabilities of \$4,142,420.

The Shire's liability is less than its unrestricted cash holdings. Hence it is reasonable to expect that the Shire is able to pay off its liabilities when it becomes due and payable.

Hence the going concern basis of accounting is considered appropriate at planning stage.

ACCOUNTING POLICIES

The Shire appears to be adopting all the recognition and measurement requirements of the applicable Australian Accounting Standards.

Three potentially major changes to accounting policies noted during the year.

We anticipate that you consider the impact on your financial report for the adoption of the following accounting standards:

- **AASB 15 – Revenue Recognition**
Revenue from contracts with customers may result in a significant change in the recognition and measurement of the Council's revenue as income previously recognised as revenue may be recognised as deferred revenue.
- **AASB 1058 - Income of Not-for-Profit Entities**
A NFP entity will recognise income immediately for the excess of the initial carrying amount (generally fair value) of the asset acquired over the consideration paid/payable and any other related amounts (such as revenue or a contract liability for a performance obligation under AASB 15, a contribution by owners, a lease liability (e.g. a peppercorn lease), a financial liability (e.g. prepaid rates received by a local government) or a provision, as applicable). An exception is a financial asset received to acquire or construct a recognisable non-financial asset (i.e. a capital grant) which will result in an initial liability, with income recognised when or as the obligation is satisfied.
- **AASB 16 – Leases**
This standard removes the concept of operating and finance leases for lessees which exists under AASB 117 Leases. All leases will be recognised in the statement of financial position as a right of use asset and a lease liability.

INTERNAL AUDIT

We seek to rely on internal audit work to reduce our own audit work wherever possible. This avoids duplication of audit effort and the associated workload on your operational and administrative staff.

This year, no reliance is planned to be placed on internal audits as the Shire does not have an internal audit function and no internal audits have been conducted.

MANAGEMENT REPRESENTATION LETTER

Our audit procedures assume that management expects to be in a position to sign a management representation letter. The proposed letter for this purpose is attached.

This letter should be reviewed and tailored to meet your Shire's particular circumstances, and be signed and dated by the CEO as close as practicable to the date of the proposed auditor's report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor's report.

Please bring to the attention of the President that we will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm that:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit
- all transactions have been recorded and are reflected in the annual financial report.

RELATED PARTIES

Section 7.12AL of the *Local Government Act 1995* applies section 17 of the *Auditor General Act 2006* to a local government. Section 17 requires a local government to advise the Auditor General in writing of details of all related parties and entities that are in existence.

REPORTING PROTOCOLS

Significant issues identified during the course of the audit will be discussed with relevant staff and management as soon as possible after being identified. A draft management letter will be provided to your CEO (or other nominated representative) for coordination of comments from appropriate members of your management. We request that these be returned quickly, preferably within 10 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor's report and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting.

Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO. Interim management letters will be forwarded to the President and Minister with the auditor's report.

SPECIFIC AUDIT REQUIREMENTS

We will discuss our requirements with your staff to facilitate a timely, efficient and effective audit. We will formally agree our information requirements and timeframes for the audit with your CEO and by using your staff to have various documents readily available when we perform our audit.

Please note however that in several instances, particularly during our audit sampling at the interim visits, audit staff will need to retrieve some evidence themselves, rather than being given the evidence by your staff. This is essential for an independent audit.

YOUR AUDIT TEAM

	Name	Contact
OAG Representative	Patrick Arulsingham	(08) 6557 7644 Patrick.Arulsingham@audit.wa.gov.au
Butler Settineri Director	Marius van der Merwe	(08) 6389 5222 mvdm@butlersettineri.com.au
Butler Settineri Audit Manager	Marcia Johnson	(08) 6389 5222 mjohnson@butlersettineri.com.au

Marcia Johnson will be your primary contact and will communicate progress and any emerging issues to you.

PROPOSED AUDIT SCHEDULE

See attached Audit Timetable.

OTHER AUDIT ACTIVITIES

The OAG has recently completed or undertaking the following audits relevant to local government. Through these audits, OAG aims to identify good practice and opportunities for improvement. You may therefore wish to review these reports as they may have relevance to your local government. They are available at www.audit.wa.gov.au:

- Controls over corporate credit cards (May 2018)
- Timely payment of suppliers (June 2018)
- Local Government procurement (October 2018)
- Management of supplier master files (March 2019)

- Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities (7 March 2019)
- Records management in Local Government (April 2019)
- Cloud application (software as a service arrangement) (May 2019)
- Information Systems Audit Report (15 May 2019)
- Local Government building approvals (June 2019)
- Project Management (June 2019)
- Engaging consultants for strategic advice (June 2019)
- Verifying employees identity and credentials (June 2019)
- Fraud prevention in Local Government (August 2019)
- Audit Results Report – Annual 2018-19 Financial Audits of State Government Entities (14 November 2019)
- Effective Fee-setting (December 2019)
- Audit Result Report – Annual 2018-19 Financial Audits of Local Government Entities (11 March 2020) – This report summarises the results of 112 local government entities' annual financial report audits for the year ended 30 June 2019. All but 5 auditor's reports included clear (unqualified) audit opinions on the financial reports. The OAG reported 93 material matters of non-compliance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996, or other written law in 48 of our auditor's reports. In addition, 823 financial management and control matters of varying significance were also reported to management in the management letters. In accordance with the Local Government (Audit) Regulations 1996, the OAG reported 106 ratios with adverse trends in the financial position of 72 LG's.

Our Ref:
Your Ref:

Ms Caroline Spencer
Auditor General
Office of the Auditor General
7th Floor, Albert Facey House
469 Wellington Street
PERTH WA 6000

Dear Ms Spencer

REPRESENTATION LETTER IN RESPECT OF THE SHIRE OF WILUNA'S ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

This representation letter is provided in connection with your audit of the Shire of Wiluna annual financial report for the year ended 30 June 2020 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 2020 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

1. GENERAL

- (a) We have fulfilled our responsibilities for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- (b) We have advised your auditors of all material contentious methods used in the presentation of the financial report.
- (c) There have been no changes in accounting policies or application of those policies that would have a material effect on the financial report, except as disclosed in Note XX to the financial report.
- (d) The prior period comparative information in the financial report has not been restated except as disclosed in Note XX to the financial report.
- (e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.

- (f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
- (g) We have provided your auditors with
 - (i) Access to all information of which we are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters.
 - (ii) Additional information that your auditors have requested for the purpose of the audit.
 - (iii) Unrestricted access to staff and councillors of the Shire from whom your auditors determined it necessary to obtain audit evidence.
- (h) All transactions have been recorded in the accounting and other records and are reflected in the financial report.
- (i) All internal audit reports and reports resulting from other management reviews, including legal issues and legal opinions which have the capacity to be relevant to the fair presentation of the financial report including, where relevant, minutes of meetings, have been brought to your auditors' attention and made available to them.
- (j) We have advised your auditors of all known instances of non-compliance or suspected non-compliance with laws and regulations, and all known data or security breaches whose effects should be considered when preparing the financial report.
- (k) We have provided to your auditors the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (l) No frauds or suspected frauds affecting the Shire involving:
 - (i) Management;
 - (ii) Employees who have significant roles in internal control; or
 - (iii) Others

have occurred to the knowledge of management of the Shire.

[OR]

We have provided information to your auditors of our knowledge of fraud or suspected fraud affecting the Shire involving:

- (i) Management;
- (ii) Employees who have significant roles in internal control; or
- (iii) Others

A summary of these is *provided below/attached*.

- (m) To our knowledge no allegations of fraud or suspected fraud affecting the Shire's financial report has been communicated to us by employees, former employees, analysts, regulators or others.

[OR]

We have provided information to your auditors of our knowledge of any allegations of fraud or suspected fraud affecting the Shire's financial report communicated by employees, former employees, analysts, regulators or others.

Details are *as follows/attached*.

- (n) We have disclosed to your auditors all known actual or possible litigation and claims whose effects should be considered when preparing the financial report, and they have been accounted for and disclosed in accordance with Australian Accounting Standards.

2. FAIR VALUE MEASUREMENTS AND DISCLOSURES

We confirm that where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is the fair value.

We confirm that the carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We confirm the measurement methods, including related assumptions, used by management in determining fair values are appropriate and have been consistently applied.

We confirm that the fair value disclosures in the financial report are complete and appropriate.

3. GOING CONCERN

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

4. CONTINGENT LIABILITIES

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the financial report.

5. COMMITMENTS FOR CAPITAL AND OTHER EXPENDITURE

Other than those commitments reported in the Notes to the financial report, there were no significant commitments for capital or other expenditure contracts carrying over at year end.

6. FINANCIAL LIABILITY FOR CONTAMINATED SITES

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the Shire that is known to be, or is suspected of being, contaminated. All actual liabilities or contingent liabilities, if any, have been recognised and/or disclosed in the financial report as appropriate.

7. RELATED ENTITIES

We acknowledge our responsibility under section 17(1) of the *Auditor General Act 2006* (as applied by section 7.12AL of the *Local Government Act 1995*) to give written notice to the Auditor General if any of the Shire's functions are being performed in partnership or jointly with another person or body, through the instrumentality of another person or body, and/or by means of a trust. We confirm that we have provided the Auditor General with details of all related entities in existence at 30 June 2020.

8. RELATED PARTIES

We have disclosed to your auditors the identity of the Shire's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the Shire's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

9. KEY MANAGEMENT PERSONNEL COMPENSATION

We confirm the Shire's key management personnel (KMP) have not received any other money, consideration or benefit (except amounts being reimbursements for out of pocket expenses) which has not been included in the compensation disclosed in the Notes to the financial report.

10. SUBSEQUENT EVENTS

All events subsequent to the date of the financial report and up to the date of this letter for which Australian Accounting Standards require adjustment or disclosure, have been adjusted or disclosed.

[OR]

No matters or occurrences have come to our attention between the date of the financial report and the date of this letter which would materially affect the financial report or disclosures therein, or which are likely to materially affect the future results or operations of the Shire.

11. INTERNAL CONTROL

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

12. INSURANCE

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

13. RISK MANAGEMENT

We confirm that we have established and maintained a risk management framework that is appropriate to the Shire.

14. FINANCIAL RATIOS

We confirm that the financial ratios included in the annual financial report have been prepared and fairly presented in accordance with the *Local Government (Financial Management) Regulations 1996*.

We confirm that the asset consumption ratio and the asset renewal funding ratio are supported by verifiable information and reliable assumptions.

15. ACCOUNTING MISSTATEMENTS

There are no uncorrected misstatements in the financial report

OR

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report taken as a whole. A summary of these uncorrected misstatements is listed below.

Account	Reported balance	Actual balance	Variance

16. ELECTRONIC PRESENTATION OF THE AUDITED ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

- (a) We acknowledge that we are responsible for the electronic presentation of the annual financial report.
- (b) We will ensure that the electronic version of the audited annual financial report and the auditor's report presented on the Shire's website is the same as the final signed versions of the audited annual financial report and the auditor's report.
- (c) We have clearly differentiated between audited and unaudited information in the construction of Shire's website and understand the risk of potential misrepresentation in the absence of appropriate controls.
- (d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.
- (e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

17. OTHER (UNAUDITED) INFORMATION IN THE ANNUAL REPORT

We will provide the final version of the annual report to you when available, to enable you to complete your required procedures.

Manager Corporate Services

Date

NAME:

Chief Executive Officer

Date

NAME:

Appendix 9.2.1

List Accounts Paid by Delegated Authority

Shire of Wiluna

For the period 1 September 2020 to 30 September 2020

Date	Description	Reference	Credit
CC - Glenn Cummings			
01 Sep 2020	Leinster Smash Repairs		265.05
02 Sep 2020	Department of Transport		414.20
21 Sep 2020	Geralton Fruit and Veg		97.52
Total CC - Glenn Cummings			776.77
CC - Katherine Crawford			
17 Sep 2020	Xero		131.17
21 Sep 2020	JB HiFi		1,497.00
Total CC - Katherine Crawford			1,628.17
CC - Katrina Boylan			
03 Sep 2020	Office National Kalgoorlie		1.94
04 Sep 2020	WINC Australia Pty Ltd		135.70
07 Sep 2020	Ink Station		230.95
07 Sep 2020	Lifestyle Clotheslines		579.00
15 Sep 2020	Wiluna Traders		8.38
17 Sep 2020	Wiluna Traders		13.45
Total CC - Katrina Boylan			969.42
CC - Linaire Hodge			
04 Sep 2020	Instant Racking	40616	1,902.00
15 Sep 2020	WINC Australia Pty Ltd		2.02
25 Sep 2020	Jacksons Drawing Supplies Pty Ltd		479.15
Total CC - Linaire Hodge			2,383.17
CC - Robert Wiles			
10 Sep 2020	St John Ambulance		1,512.66
17 Sep 2020	Toolmart		126.45
17 Sep 2020	Toolmart		95.00
21 Sep 2020	Midland Mowers		77.00
21 Sep 2020	JB HiFi		3,842.40
22 Sep 2020	BP Fuel		162.00
23 Sep 2020	SuperCheap Auto		332.29
25 Sep 2020	BP Fuel		30.38
28 Sep 2020	Hotel Products		1,094.34
28 Sep 2020	E and MJ Rosher Pty Ltd		1,001.88
29 Sep 2020	The Good Guys		598.00
30 Sep 2020	William A McNeil		1,508.87
Total CC - Robert Wiles			10,381.27
Shire of Wiluna - Municipal			
01 Sep 2020	Generated by Xero Payroll	315	53,250.80
02 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	109.15
02 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	56.16
04 Sep 2020	Super Choice	Super Payable	12,453.86
07 Sep 2020	Jason Signmakers	Shire of Wiluna	1,080.81
07 Sep 2020	WA Contract Ranger Services Pty Ltd	Shire of Wiluna	6,404.75
07 Sep 2020	Australia's Golden Outback	Shire of Wiluna	147.50
07 Sep 2020	Kott Gunning Lawyers	Shire of Wiluna	2,051.23
07 Sep 2020	ARTIST - Deon Patterson	3596	504.00
07 Sep 2020	Kott Gunning Lawyers Trust Account	Shire of Wiluna	6,051.23
07 Sep 2020	RPM Project Management Pty Ltd	INV-0047	4,950.00
07 Sep 2020	Greenfield Technical Services	Shire of Wiluna	770.00
07 Sep 2020	Elite Electrical Contracting Pty Ltd	Shire of Wiluna	231.00
07 Sep 2020	RPM Project Management Pty Ltd	INV-0048	4,290.00
07 Sep 2020	AVDATA AUSTRALIA	Shire of Wiluna	1,265.87
07 Sep 2020	Telstra Corporation	3279365245 T311	16.94

Appendix 9.2.1

List Accounts Paid by Delegated Authority

Shire of Wiluna

For the period 1 September 2020 to 30 September 2020

Date	Description	Reference	Credit
07 Sep 2020	Telstra Corporation	3279365211 T311	360.00
07 Sep 2020	Elite Electrical Contracting Pty Ltd	Shire of Wiluna	476.72
07 Sep 2020	ARTIST - Patricia Corlett	Art	1,872.00
07 Sep 2020	Modular WA	Shire of Wiluna	97,011.08
07 Sep 2020	WesTrac Pty Ltd	Shire of Wiluna	1,420.29
07 Sep 2020	Goldfields Locksmiths	Shire of Wiluna	867.10
07 Sep 2020	Telstra Corporation	3279365229 T311	50.00
07 Sep 2020	CMW Geosciences PTY Ltd	Shire of Wiluna	5,577.00
07 Sep 2020	Hindmarsh Shire Council	Shire of Wiluna	2,041.71
07 Sep 2020	Fourier Technologies Pty Ltd	Shire of Wiluna	894.59
07 Sep 2020	Elite Electrical Contracting Pty Ltd	Shire of Wiluna	719.51
07 Sep 2020	Fourier Technologies Pty Ltd	Shire of Wiluna	2,677.08
07 Sep 2020	Toll Ipec	Shire of Wiluna	173.51
07 Sep 2020	Jim's Mechanical Services	Shire of Wiluna	427.00
07 Sep 2020	Department of Finance-Shared Services State Library of WA	Shire of Wiluna	33.00
07 Sep 2020	Australia Post	Shire of Wiluna	85.87
07 Sep 2020	Landgate	Shire of Wiluna	69.20
07 Sep 2020	ARTIST - Debbie Wongawol	3584	21.60
07 Sep 2020	Aerodrome Management Services Pty Ltd	Shire of Wiluna	1,051.88
07 Sep 2020	Elite Electrical Contracting Pty Ltd	Shire of Wiluna	417.14
07 Sep 2020	JIVE MEDIA SOLUTIONS	Shire of Wiluna	1,605.00
07 Sep 2020	Direct Trades Supply Pty Ltd	Shire of Wiluna	393.44
07 Sep 2020	Landgate	Shire of Wiluna	41.00
07 Sep 2020	AMPAC Debt Recovery	Shire of Wiluna	416.90
07 Sep 2020	ARTIST - Deborah Cutter	3575	216.00
07 Sep 2020	Butler Settineri Audit Pty Ltd	Shire of Wiluna	880.00
07 Sep 2020	Wiluna Traders	Shire of Wiluna	605.72
07 Sep 2020	ARTIST - Chantelle Marie Tressidder	3584	360.00
07 Sep 2020	Neville's Hardware & Building Supplies	Shire of Wiluna	2,777.90
07 Sep 2020	LO-GO Appointments	Shire of Wiluna	3,009.18
07 Sep 2020	Telstra Corporation	3279365211 T311	360.00
07 Sep 2020	Tradelink Industrial Supplies	Shire of Wiluna	636.16
07 Sep 2020	ARTIST - Deon Patterson	3597	576.00
07 Sep 2020	AMPAC Debt Recovery	Shire of Wiluna	828.90
07 Sep 2020	Modular WA	Shire of Wiluna	101,444.38
07 Sep 2020	Tradelink Industrial Supplies	Shire of Wiluna	31.35
07 Sep 2020	BOC Gases Australia Limited	Shire of Wiluna	166.97
07 Sep 2020	FIRE AND SAFETY AUSTRALIA PTY LTD	Shire of Wiluna	29,820.00
07 Sep 2020	BOC Gases Australia Limited	Shire of Wiluna	166.01
07 Sep 2020	Jim's Mechanical Services	Shire of Wiluna	213.50
07 Sep 2020	Amex	Bank Fee	1.73
07 Sep 2020	RPM Project Management Pty Ltd	INV-0049	4,455.00
07 Sep 2020	Incite Security Pty Ltd	Shire of Wiluna	117.00
07 Sep 2020	Elite Electrical Contracting Pty Ltd	Shire of Wiluna	636.94
08 Sep 2020	Clicksuper	Super Fee	2.31
11 Sep 2020	Meekatharra Corner Store	Shire of Wiluna	840.00
11 Sep 2020	Cr James Peter Quadrio (Shire President)	Shire of Wiluna	3,155.32
11 Sep 2020	Reece Australia	Shire of Wiluna	365.59
11 Sep 2020	Cr Lena Long	Shire of Wiluna	909.17
11 Sep 2020	Wiluna Remote Community School	Shire of Wiluna	75,000.00
11 Sep 2020	Cr Peter Grundy (Deputy president)	Shire of Wiluna	1,323.00
11 Sep 2020	COPYRIGHT AGENCY	Shire of Wiluna	1,230.10
11 Sep 2020	Jason Signmakers	Shire of Wiluna	930.64
11 Sep 2020	Cr Brodie Sawyer	Shire of Wiluna	909.17
11 Sep 2020	McMahon Burnett Transport	Shire of Wiluna	155.63
11 Sep 2020	Reece Australia	Shire of Wiluna	876.75
11 Sep 2020	Reece Australia	Shire of Wiluna	0.00
11 Sep 2020	Cr Ane Koroicure	Shire of Wiluna	909.17
11 Sep 2020	Goodwork Holdings Pty Ltd	Shire of Wiluna	4,386.74
11 Sep 2020	Reece Australia	Shire of Wiluna	508.59
11 Sep 2020	Reece Australia	Shire of Wiluna	261.84
11 Sep 2020	Cr Tim Carmody	Shire of Wiluna	909.17
11 Sep 2020	Cr Norma Ward	Shire of Wiluna	909.17

Appendix 9.2.1

List Accounts Paid by Delegated Authority

Shire of Wiluna

For the period 1 September 2020 to 30 September 2020

Date	Description	Reference	Credit
11 Sep 2020	Reece Australia	Shire of Wiluna	124.08
11 Sep 2020	ARTIST-Rebecca Jane Anderson	Shire of Wiluna	86.84
11 Sep 2020	Environmental Health & Building Services	Shire of Wiluna	3,339.00
11 Sep 2020	Reece Australia	Shire of Wiluna	1,023.00
11 Sep 2020	Reece Australia	Shire of Wiluna	821.38
11 Sep 2020	RPM Project Management Pty Ltd	Shire of Wiluna	4,950.00
11 Sep 2020	Reece Australia	Shire of Wiluna	605.00
11 Sep 2020	Hayley Beaman	Shire of Wiluna	2,000.00
11 Sep 2020	Robert Francis Young	Shire of Wiluna	3,687.39
11 Sep 2020	Goodwork Holdings Pty Ltd	Shire of Wiluna	19,640.62
11 Sep 2020	Goodwork Holdings Pty Ltd	Shire of Wiluna	15,353.59
11 Sep 2020	Tevita Vonolagi	Shire of Wiluna	2,000.00
11 Sep 2020	Reece Australia	Shire of Wiluna	446.53
11 Sep 2020	Reece Australia	Shire of Wiluna	1,983.49
14 Sep 2020	3E Advantage Pty Limited	Direct Debit	2,524.65
14 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	2.50
15 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	21.82
15 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	3.25
15 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	416.75
15 Sep 2020	Generated by Xero Payroll	315	46,716.97
16 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	227.46
18 Sep 2020	Super Choice	Super Payable	10,044.23
21 Sep 2020	BP Australia Pty Ltd	Direct Debit	515.73
25 Sep 2020	Cr James Peter Quadrio (Shire President)	Travel	396.04
25 Sep 2020	Kott Gunning Lawyers	Shire of Wiluna	1,709.40
25 Sep 2020	ARTIST - Selina Richards	Shire of Wiluna	180.00
25 Sep 2020	Greenfield Technical Services	Shire of Wiluna	4,818.00
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	462.98
25 Sep 2020	Cr Norma Ward	Travel	168.32
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	708.76
25 Sep 2020	Horizon Power	273971 - September	5,767.26
25 Sep 2020	Horizon Power	August Electricity	5,622.38
25 Sep 2020	ARTIST - Selina Richards	Shire of Wiluna	144.00
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	644.41
25 Sep 2020	Architectural Design Hardware	Shire of Wiluna	3,643.20
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	60.80
25 Sep 2020	WINC Australia Pty Ltd	9033846515	305.43
25 Sep 2020	WINC Australia Pty Ltd	9033846515	0.00
25 Sep 2020	Kott Gunning Lawyers	Shire of Wiluna	1,617.00
25 Sep 2020	Protech Solutions WA P/L	A1337	5,390.00
25 Sep 2020	ARTIST-Sharon M Anderson	Shire of Wiluna	64.80
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	135.85
25 Sep 2020	Snap Kalgoorlie	161147	217.00
25 Sep 2020	Australian Taxation Office	Shire of Wiluna	15,571.00
25 Sep 2020	Protech Solutions WA P/L	A1339	5,390.00
25 Sep 2020	Reece Australia	281370457	435.60
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	215.56
25 Sep 2020	Telstra Corporation	3279365211 T311	362.40
25 Sep 2020	Pivotel	2910779	15.00
25 Sep 2020	BOC Gases Australia Limited	Shire of Wiluna	135.27
25 Sep 2020	BOC Gases Australia Limited	Shire of Wiluna	0.00
25 Sep 2020	Telstra Corporation	K 944 330 220-0	1,304.34
25 Sep 2020	Meekatharra Corner Store	10032	506.00
25 Sep 2020	Greenfield Technical Services	Shire of Wiluna	847.00
25 Sep 2020	Moore Australia	Shire of Wiluna	4,326.21
25 Sep 2020	Water Corporation	Shire of Wiluna	6,120.38
25 Sep 2020	Vanguard Press	September	28.05
25 Sep 2020	Reece Australia	281370042	1,432.75
25 Sep 2020	ARTIST - Marcia Vicky Ashwin	Shire of Wiluna	1,440.00
25 Sep 2020	Kumpaya Girgirba	Shire of Wiluna	64.80
25 Sep 2020	ARTIST - Dianne Richards	Shire of Wiluna	216.00
25 Sep 2020	Direct Trades Supply Pty Ltd	413547	1,305.31
25 Sep 2020	Direct Trades Supply Pty Ltd	413547	0.00

Appendix 9.2.1

List Accounts Paid by Delegated Authority

Shire of Wiluna

For the period 1 September 2020 to 30 September 2020

Date	Description	Reference	Credit
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	933.50
25 Sep 2020	Harvey Norman Furniture Kalgoorlie	1061258	898.00
25 Sep 2020	Bunnings Group Ltd (Australia)	Shire of Wiluna	221.18
25 Sep 2020	ARTIST - Ben Brown	Shire of Wiluna	1,440.00
25 Sep 2020	Protech Solutions WA P/L	A1338	5,390.00
25 Sep 2020	Cr Brodie Sawyer	Travel	237.62
25 Sep 2020	Trooth	0002	6,500.00
25 Sep 2020	Architectural Design Hardware	Shire of Wiluna	1,024.10
25 Sep 2020	Wiluna Traders	Shire of Wiluna	157.07
28 Sep 2020	Commonwealth Bank Of Australia	Bank Fee	2.50
29 Sep 2020	Super Choice	M T	10,095.33
30 Sep 2020	Generated by Xero Payroll	315	58,439.49
Total Shire of Wiluna - Municipal			726,865.39
Shire of Wiluna - Trust			
25 Sep 2020	David Schonberger	Trust - Gym Refund	100.00
25 Sep 2020	Blackham Resources Limited	Trust - Bond	300.00
25 Sep 2020	Wade Robins T260	Trust - Gym Refund	100.00
25 Sep 2020	Adam Clarke	Trust - Gym Refund	100.00
Total Shire of Wiluna - Trust			600.00
Total			743,604.19