

Shire of Wiluna



AGENDA

Ordinary Meeting of Council

Wednesday 24 February 2021

Commencing at 6pm

ORDINARY COUNCIL MEETING NOTICE PAPER

Wednesday 24 February 2021 – 6.00pm

Dear President and Councillors,

An Ordinary Meeting of Council is called for Wednesday 24 February 2021, 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

19 February 2021

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

19 February 2021

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
 - i may allow the disclosing member to be present during any discussion or decision-making procedure relating to the matter; and
 - ii 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 decisionmaking 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 decisionmaking process on, the question on whet

Table of Contents

1.	Declaration of Opening and Announcement of Visitors	8
2.	Public Question Time	
	a) Responses to Previous Public Questions taken on Notice	8
	b) New Questions	8
3.	Record of Attendance.....	8
	i Apologies and Leave of Absence Previously Approved.....	8
	ii Applications for Leave of Absence	8
	iii Notations of Interest:	8
4.	Petitions and Deputations	8
5.	Confirmation of Minutes of Previous Meetings	9
6.	Status Report	9
7.	Announcements by the person presiding without discussion.....	9
8.	Matters for which meeting may be closed	9
9.	Reports of Officers and Committees	10
9.1.	Chief Executive Officer.....	10
9.1.1	Accounts Paid by Delegated Authority December 2020.....	10
9.1.2	Financial Activity Report – December 2020	12
9.1.3	GEDC Board Nomination.....	14
9.1.4	Council Meeting Dates 2021.....	16
9.1.5	Public Interest Disclosures.....	18
9.1.6	Wiluna Caravan Park Detailed Design.....	20
10.	Elected Members Motion of Which Previous Notice Has Been Given.....	21
11.	Urgent Business Approved by the Person Presiding or by Decision of Council	21
12.	Matters Behind Closed Doors.....	21
13.	Closure.....	21

APPENDICES

APPENDIX 9.1.1	Accounts Paid by Delegated Authority December 2020
APPENDIX 9.1.2	Financial Activity Report December 2020
APPENDIX 9.1.5A	Public Interest Disclosure Draft Policy
APPENDIX 9.1.5B	Public Interest Disclosure Guidelines
APPENDIX 9.1.6	Wiluna Caravan Park Detailed Design

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
Cr Brodie Sawyer	
Cr Tim Carmody	
Cr Norma Ward	
Cr Ane Koroicure	
Cr Lena Long	(Absent)

In Attendance:

Laura Dwyer	Chief Executive Officer
John Dyer	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 16 December 2020 be accepted as a true record of the meeting.

<i>Council Decision</i>

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

9. Reports of Officers and Committees

9.1 Chief Executive Officer

9.1.1. Subject/Applicant:	Accounts Paid by Delegated Authority December 2020
Reporting Officer:	Samantha Bresciani, Moore Australia
Date of Report:	19 February 2021
Date of Meeting:	24 February 2021
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 December 2020.

Background

The list of accounts paid during the period 1 December 2020 to 31 December 2020 is attached to this agenda as Appendix 9.1.1.

Whilst preparing this report, discussions were undertaken with Moore Australia (WA) relating to the previous presentation of the accounts for payment listing and the level of detail included. Prior listings of payments disclosed details of each invoice being paid, rather than just the information required by legislation. Public provision of this level of detail increases the risk of IT related fraud and may result in disclosure of confidential commercial information.

The updated report format as included in the agenda, has been created to provide only the detail required by legislation. The Shire's available IT infrastructure will allow the administration to easily display and provide detail relating to specific payments as requested at meetings, or at Council briefing/information sessions. Considering the increase with fraudulent IT related matters experienced by local governments (including in this region), this effort to reduce the level of risk to the Shire is considered to be a prudent course of action.

Comment

Payments in November totalled \$472,322.32 consisting of credit card payments totalling \$1,805.50, and direct bank transactions totalling \$470,516.82.

Consultation

Moore Australia

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

This item has been evaluated against the Shire of Wiluna's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk aligned with the Risk Management Strategy is assessed as low.

Policy Implications

The Risk Management Policy outlines the Shire's commitment and approach to managing risks impacting on day-to-day operations and the delivery of strategic objectives.

Financial Implications

Nil.

Strategic Implications

LEADERSHIP

Deliver strong leadership and governance

5.1 Strong leadership and governance

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That the list of accounts paid by authority for the period 1 December 2020 to 31 December 2020, totalling \$472,322.32, be received and noted.

CARRIED.../...

9.1.2. Subject/Applicant:	Financial Activity Report – December 2020
Reporting Officer:	Samantha Bresciani, Moore Australia
Date of Report:	19 February 2021
Date of Meeting:	24 February 2021
Disclosure of Interest:	Nil

The purpose of this report is to present the financial activity report for the period ending 31 December 2020.

Background

In complying with the Local Government Financial Management Regulations 1996, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the “cash” financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

Monthly Financial Statements for the month ended 30 November 2020 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 31 December 2020
- (c) Material Variances – 31 December 2020

is attached to this agenda as Appendix 9.1.2.

Comment

This is the monthly financial report as at 31 December 2020.

Overdraft facility

Nil transactions for December 2020.

Consultation

Moore Australia – Consultants

Statutory Environment

Local Government (Financial Management) Regulations 1996 – Regulations 34-35 sets out A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- annual budget estimates, taking into account any expenditure incurred for an
- additional purpose under section 6.8(1)(b) or (c);
- budget estimates to the end of the month to which the statement relates;
- actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- the net current assets at the end of the month to which the statement relates.

Each statement of financial activity is to be accompanied by documents containing:

- an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
- an explanation of each of the material variances referred to in subregulation (1)(d); and
- such other supporting information as is considered relevant by the local government.

The information in a statement of financial activity may be shown —

- according to nature and type classification; or
- by program; or
- by business unit.

A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —

- presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
- recorded in the minutes of the meeting at which it is presented.

Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Risk Assessment

This item has been evaluated against the Shire of Wiluna's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk aligned with the Risk Management Strategy is assessed as low.

Policy Implications

The Risk Management Policy outlines the Shire's commitment and approach to managing risks impacting on day-to-day operations and the delivery of strategic objectives.

Financial Implications

Specific financial implications are outlined in the Statement of Financial Activity. There are no financial implications resulting from the recommendation of this report.

Strategic Implications

LEADERSHIP

Deliver strong leadership and governance

5.1 Strong leadership and governance

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That the Monthly Financial Statements for the month ended 31 December 2020 consisting of:

(a) Compilation Report

(b) Statement of Financial Activity – 31 December 2020

(c) Material Variances – 31 December 2020

be accepted.

CARRIED.../...

9.1.3. Subject/Applicant:	GEDC Board Nomination
Reporting Officer:	Laura Dwyer, Chief Executive Officer
Date of Report:	15 February 2021
Date of Meeting:	24 February 2021
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to consider nominating a representative to apply for GEDC Board position.

Background

Correspondence was received from the GEDC 22 January 2021 regarding a call or nominations on the GEDC Board of Management as a Local Government Representative.

Formalising the boundary realignment from MWDC to GEDC will be completed after the upcoming state election 13 March 2021.

Comment

Given that the completion of the boundary realignment will be within the next 3 months, the GEDC have invited the Shire of Wiluna to apply for nomination to the GEDC Board as a local government representative.

Applications close Friday 5 March 2021 and require nomination forms to be completed along with a current CV to be attached. Appointments are by the Minister for Regional Development and the Act specifies the requirement that two positions are required to have experience and expertise in local government. At present there is one position available.

President Quadrio and Cr Carmody have both expressed an interest in applying for the nomination. Therefore the matter should be put to Council for any other interests in the position to be declared before a vote on preferred nominee is had by Council. Given the representation is on behalf of a local government, it would not be appropriate to have more than one representative on behalf of the Shire apply.

Consultation

Council
Rose Riley, GEDC

Statutory Environment

Regional Development Commissions Act 1993

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

LEADERSHIP

Deliver strong leadership and governance

5.1 Strong leadership and governance

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That Council;

**Appoint Cr:_____ as the delegate to nominate for the Goldfields
Esperance Development Commission Board.**

CARRIED.../...

9.1.4. Subject/Applicant:	Council Meeting Dates 2021
Reporting Officer:	Laura Dwyer, Chief Executive Officer
Date of Report:	18 February 2021
Date of Meeting:	24 February 2021
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to consider and determine a schedule of meetings and times of the Council for the remainder of 2021 and 2022.

Background

At present Council holds its formal decision-making meetings at 6.00pm on the 4th Wednesday of each month.

In addition to the formal Council Meeting, Councillor forum meetings are held immediately following the monthly Ordinary Council Meeting (OCM).

It has been the practice not to hold a meeting in January due to the Administration Office being closed over the Christmas break from Friday 18 December 2021, returning on Monday 4 January 2021.

Comment

The proposed schedule of dates is consistent with the frequency of meetings held towards the end of 2020. The evening meeting allows for meetings with stakeholders or workshops to be conducted during the day of Council meeting, should Councillors be available prior.

Whilst it is preferable to adhere to published meeting dates and times, the schedule can be varied by Council if necessary, by advertising locally or by notice on the notice board.

Meeting dates have been cross-checked against 2021 public holidays to ensure no clashes with holidays that may affect the meetings being held.

Consultation

Council

Statutory Environment

Local Government Act 1995 – Section 5.3 provides that a Council is to hold ordinary meetings and may hold special meetings.

Local Government Act 1995 – Section 5.5 requires the CEO to convene ordinary meetings by giving each Council member at least 72 hours' notice of a date, time and place of a meeting and an agenda for the meeting.

Local Government (Administration) Regulations 1996 – regulation 12 requires that Ordinary Council Meetings to be held in the next 12 months shall be advertised. Further, a local government is to give local public notice of any change to the date, time or place of the meeting.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications**LEADERSHIP**

Deliver strong leadership and governance

5.1 Strong leadership and governance

5.2 An efficient and effective organisation

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR**

That council determines the schedule for meetings as follows;

- 1. The ordinary meetings of the Council for April to December 2020 inclusive be held at four weekly intervals as follows:**
 - a) 28 April 2021**
 - d) 26 May 2021**
 - e) 23 June 2021**
 - f) 28 July 2021**
 - g) 28 August 2021**
 - h) 22 September 2021**
 - i) 27 October 2021**
 - j) 24 November 2021**
 - k) 15 December 2021.**
- 2. All ordinary meetings of the Council shall commence at 6.00pm and be held in the O'Shaughnessy Council Chambers at the Shire Administration building, Wotton Street, Wiluna.**

CARRIED.../...

9.1.5. Subject/Applicant:	Public Interest Disclosures
Reporting Officer:	Laura Dwyer, Chief Executive Officer
Date of Report:	18 February 2021
Date of Meeting:	24 February 2021
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to receive and adopt the Public Interest Disclosures Policy and Procedure and to appoint a Public Interest Disclosure Officer.

Background

The Public Interest Disclosure Act requires that public sector authorities prepare and publish internal procedures in relation to the authority's obligations under the Act. The internal procedures must be consistent with the guidelines published by the Public Sector Commissioner.

The Public Sector Commission (PSC) has written to the Shire of Wiluna and requested that by 25 February 2021 the Shire confirms the actions taken to comply with the following requirements:

- *To designate the occupant of a specified position with the authority as the person responsible for receiving public interest disclosures (PID officer) and;*
- *To prepare and publish internal procedures relating to your authority's obligations under the PID Act consistent with the guidelines published by the Public Sector Commissioner*

Comment

Given the requirement for compliance requirements with the Act referred to in this report, the attached Public Interest Disclosure (PID) Procedure has been prepared for Council to consider adopting.

In consultation with both the Shire's of Leonora and Menzies similar documentation has been prepared to comply with the Act's requirements.

In addition to this the Shire has prepared an overarching policy that should be read in conjunction with the procedure and the PID guidelines published by the PSC. Council are also required to appoint a PID officer, in which the Chief Executive Officer has recommended herself given the responsibility, small workforce of the Shire and lack of resources to accommodate. Most other local governments of similar size have recommended the same.

Once Council resolve to adopt the procedures and appoint an officer these are required to be published on the Shire's website and the PSC notified of the appointment.

Consultation

Sarah Dunstan, Public Sector Commission Principal Consultant
John Walker, City of Kalgoorlie-Boulder
Linda Gray, Shire of Leonora
Brian Joiner, Shire of Menzies

Statutory Environment

Public Interest Disclosure Act 2003
Public Interest Disclosure Regulations 2003
Public Interest Disclosure Guidelines

Risk Assessment

Nil

Policy Implications

New Policy- Public Interest Disclosure

Financial Implications

Nil

Strategic Implications

LEADERSHIP

Deliver strong leadership and governance

5.1 Strong leadership and governance

5.2 An efficient and effective organisation

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That Council:

- 1. Adopt Policy 1.31 Public Interest Disclosures;**
- 2. Adopt the Public Interest Disclosure Procedures;**
- 3. Appoint the Chief Executive Officer, Laura Dwyer as the Public Interest Disclosure Officer for the Shire of Wiluna.**

CARRIED.../...

9.1.6. Subject/Applicant: Wiluna Caravan Park Detailed Design

Reporting Officer: Laura Dwyer, Chief Executive Officer

Date of Report: 18 February 2021

Date of Meeting: 24 February 2021

Disclosure of Interest: Nil

Purpose

The purpose of this report is for Council to consider the revised detailed design of the Wiluna Caravan Park.

Background

At the Ordinary Meeting of Council 16 December 2020, Council resolved the following:

That Council:

- 1. Receive the detailed designs of the Wiluna Caravan Park; and***
- 2. Authorise the Chief Executive Officer to request variations to the designs based on the following recommendations of the Business Plan:***
 - a. The entrance be varied to be on Wotton Street;***
 - b. Self-contained accommodation units include maximum 3 rooms in each;***
 - c. Drive through bays for caravans be incorporated;***
 - d. Review the number and position of caravan sites, camping and landscaping arrangements to accommodate these changes.***
- 3. Present the final detailed design and new business plan to Council for endorsement once completed.***

CARRIED 7/0**180/20****Comment**

Following the resolution of Council, changes to the design based on this recommendation were circulated to Council for comment on 3 February 2021 with response required by 8 February 2021. This feedback was incorporated into the design.

Endorsement of the design is required to support the Building Better Regions Fund application for funding due 3 March 2021. Allocations in the Shire budget were \$1.2M adopted at the 26 August 2020 OCM.

At the time this report was written the quantity survey had not yet been completed. This information is required to be included in the final draft of the business plan and will be circulated to Council prior to the 24 February meeting.

The Shire of Wiluna is seeking approximately \$1.8M in funding from the BBRF funding.

Consultation

Council

Peter Teakle, Teakle & Lalor Architects

Rosie Sandover, RPM Consulting

Erik Postmus, Quantity Surveyor

Statutory Environment

Nil

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

\$1,201,260 allocated in the budget under C132343

Strategic Implications

ECONOMIC DEVELOPMENT

Strong, diverse and sustainable economy

2.1 Strengthened tourism and local business

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That Council:

- 1. Endorse the amended detailed design and business plan for the Wiluna Caravan Park; and**
- 2. Endorse the budget allocation of \$1,201,206 under C132343 for the amended detailed design and business plan for the Wiluna Caravan Park.**

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

Nil

13 Closure

List of Accounts Paid by Delegated Authority

Shire of Wiluna

For the period 1 December 2020 to 31 December 2020

DATE	DESCRIPTION	REFERENCE	CREDIT	RUNNING BALANCE
CC - Linaire Hodge				
11 Dec 2020	Jacksons Drawing Supplies Pty Ltd		1,805.50	(1,805.50)
Total CC - Linaire Hodge			1,805.50	(1,805.50)
Shire of Wiluna - Municipal				
2 Dec 2020	Commonwealth Bank		292.58	(292.58)
2 Dec 2020	Commonwealth Bank		0.82	(293.40)
2 Dec 2020	Commonwealth Bank		68.82	(362.22)
8 Dec 2020	Generated by Xero Payroll		45,510.04	(45,872.26)
15 Dec 2020	Commonwealth Bank Of Australia		3.58	(45,875.84)
15 Dec 2020	Commonwealth Bank Of Australia		15.84	(45,891.68)
15 Dec 2020	Commonwealth Bank		1.30	(45,892.98)
15 Dec 2020	Commonwealth Bank		416.75	(46,309.73)
15 Dec 2020	Commonwealth Bank Of Australia		0.60	(46,310.33)
18 Dec 2020	Horizon Power		6,855.06	(53,165.39)
18 Dec 2020	Horizon Power		8,828.32	(61,993.71)
18 Dec 2020	Payment: Horizon Power	273971 Nov	6,855.06	(68,848.77)
18 Dec 2020	Payment: Pivotel	2964922	15.00	(68,863.77)
22 Dec 2020	Generated by Xero Payroll	315	48,364.27	(117,228.04)
18 Dec 2020	Payment: Telstra Corporation	3279365211 7/12/20	360.00	(117,588.04)
18 Dec 2020	Payment: Telstra Corporation	32793652117/11/20	360.00	(117,948.04)
18 Dec 2020	Payment: Telstra Corporation	3279365245/NOV	15.00	(117,963.04)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9033488818	469.60	(118,432.64)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9033489983	271.56	(118,704.20)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9033940691	107.94	(118,812.14)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9033961864	7.95	(118,820.09)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9033963994	229.91	(119,050.00)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034340344	13.00	(119,063.00)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034497775	1,349.58	(120,412.58)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034498919	523.16	(120,935.74)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034521822	297.56	(121,233.30)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034565975	346.24	(121,579.54)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034570614	352.64	(121,932.18)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034613761	425.94	(122,358.12)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034623144	27.06	(122,385.18)
18 Dec 2020	Payment: WINC Australia Pty Ltd	9034623476	54.12	(122,439.30)
18 Dec 2020	Payment: Wiluna Traders	977603	55.59	(122,494.89)
18 Dec 2020	Payment: Wiluna Traders	977606	57.85	(122,552.74)
18 Dec 2020	Payment: Wiluna Traders	981004	20.99	(122,573.73)
18 Dec 2020	Payment: Wiluna Traders	982124	87.06	(122,660.79)
18 Dec 2020	Payment: Wiluna Traders	983902	117.34	(122,778.13)
14 Dec 2020	Payment: 3E Advantage Pty Limited	Direct Debit	2,251.08	(125,029.21)

DATE	DESCRIPTION	REFERENCE	CREDIT	RUNNING BALANCE
21 Dec 2020	Payment: BP Australia Pty Ltd	Direct Debit	152.50	(125,181.71)
8 Dec 2020	Payment: FleetNetwork	Jeep Cherokee	1,245.80	(126,427.51)
22 Dec 2020	Payment: FleetNetwork	Jeep Cherokee	1,245.80	(127,673.31)
18 Dec 2020	Payment: Telstra Corporation	K504143130	1,201.76	(128,875.07)
18 Dec 2020	Payment: Horizon Power	November	8,828.32	(137,703.39)
11 Dec 2020	Payment: Horizon Power (Regional Power Corporation)	RPDDB0043042	4,973.50	(142,676.89)
3 Dec 2020	Payment: BOC Gases Australia Limited	Shire of Wiluna	122.88	(142,799.77)
3 Dec 2020	Payment: ARTIST - Tina Williams	Shire of Wiluna	216.00	(143,015.77)
3 Dec 2020	Payment: Goldfields Toyota	Shire of Wiluna	39,181.03	(182,196.80)
3 Dec 2020	Payment: Australia Post	Shire of Wiluna	42.27	(182,239.07)
3 Dec 2020	Payment: Incite Security Pty Ltd	Shire of Wiluna	12,560.01	(194,799.08)
3 Dec 2020	Payment: Erik Postmus Quantity Surveyor	Shire of Wiluna	3,300.00	(198,099.08)
3 Dec 2020	Payment: Telstra Corporation	Shire of Wiluna	15.00	(198,114.08)
3 Dec 2020	Payment: Direct Trades Supply Pty Ltd	Shire of Wiluna	3,881.01	(201,995.09)
3 Dec 2020	Payment: Moore Australia	Shire of Wiluna	23,850.00	(225,845.09)
3 Dec 2020	Payment: Essential Labour Solutions Pty Ltd	Shire of Wiluna	840.91	(226,686.00)
3 Dec 2020	Payment: Moore Australia	Shire of Wiluna	2,420.00	(229,106.00)
3 Dec 2020	Payment: Belgravia Health & Leisure Group Pty Ltd	Shire of Wiluna	32,569.64	(261,675.64)
3 Dec 2020	Payment: Wiluna Traders	Shire of Wiluna	88.61	(261,764.25)
3 Dec 2020	Payment: LO-GO Appointments	Shire of Wiluna	3,009.18	(264,773.43)
3 Dec 2020	Payment: Moore Australia	Shire of Wiluna	10,945.00	(275,718.43)
3 Dec 2020	Payment: Fourier Technologies Pty Ltd	Shire of Wiluna	2,677.08	(278,395.51)
3 Dec 2020	Payment: JIVE MEDIA SOLUTIONS	Shire of Wiluna	1,320.00	(279,715.51)
3 Dec 2020	Payment: Telstra Corporation	Shire of Wiluna	55.00	(279,770.51)
3 Dec 2020	Payment: WA Contract Ranger Services Pty Ltd	Shire of Wiluna	5,984.00	(285,754.51)
3 Dec 2020	Payment: Wiluna Traders	Shire of Wiluna	213.50	(285,968.01)
3 Dec 2020	Payment: Wiluna Traders	Shire of Wiluna	570.04	(286,538.05)
3 Dec 2020	Payment: Fourier Technologies Pty Ltd	Shire of Wiluna	2,677.08	(289,215.13)
3 Dec 2020	Payment: WINC Australia Pty Ltd	Shire of Wiluna	270.42	(289,485.55)
3 Dec 2020	Payment: WINC Australia Pty Ltd	Shire of Wiluna	-	(289,485.55)
3 Dec 2020	Payment: Goodwork Holdings Pty Ltd	Shire of Wiluna	39,480.66	(328,966.21)
3 Dec 2020	Payment: Kott Gunning Lawyers	Shire of Wiluna	6,600.00	(335,566.21)
3 Dec 2020	Payment: ARTIST - Margaret Anderson	Shire of Wiluna	3,600.00	(339,166.21)
3 Dec 2020	Payment: Instant Racking	Shire of Wiluna	264.00	(339,430.21)
3 Dec 2020	Payment: Statewide Cleaning Supplies Pty Ltd	Shire of Wiluna	183.18	(339,613.39)
3 Dec 2020	Payment: Fourier Technologies Pty Ltd	Shire of Wiluna	725.86	(340,339.25)
3 Dec 2020	Payment: Executive Media Pty Ltd	Shire of Wiluna	2,200.00	(342,539.25)
3 Dec 2020	Payment: JIVE MEDIA SOLUTIONS	Shire of Wiluna	285.00	(342,824.25)
3 Dec 2020	Payment: Incite Security Pty Ltd	Shire of Wiluna	198.00	(343,022.25)
3 Dec 2020	Payment: ARTIST - Donovan Gilbert	Shire of Wiluna	2,736.00	(345,758.25)
3 Dec 2020	Payment: Elite Electrical Contracting Pty Ltd	Shire of Wiluna	2,296.65	(348,054.90)
3 Dec 2020	Payment: Goldfields Toyota	Shire of Wiluna	46,914.03	(394,968.93)
18 Dec 2020	Payment: Australian Communications and Media Authority	Shire of Wiluna	180.00	(395,148.93)

DATE	DESCRIPTION	REFERENCE	CREDIT	RUNNING BALANCE
18 Dec 2020	Payment: WA Contract Ranger Services Pty Ltd	Shire of Wiluna	3,038.75	(398,187.68)
18 Dec 2020	Payment: Wiluna Plumbing Contractors	Shire of Wiluna	605.00	(398,792.68)
18 Dec 2020	Payment: Belgravia Health & Leisure Group Pty Ltd	Shire of Wiluna	32,761.95	(431,554.63)
18 Dec 2020	Payment: Incite Security Pty Ltd	Shire of Wiluna	117.00	(431,671.63)
18 Dec 2020	Payment: Cr Lena Long	Shire of Wiluna	909.17	(432,580.80)
18 Dec 2020	Payment: ARTIST - Tina Williams	Shire of Wiluna	50.40	(432,631.20)
18 Dec 2020	Payment: McMahon Burnett Transport	Shire of Wiluna	427.11	(433,058.31)
18 Dec 2020	Payment: Franco Family Trust t/a Midwest Windscreens	Shire of Wiluna	396.00	(433,454.31)
18 Dec 2020	Payment: ARTIST - Donovan Gilbert	Shire of Wiluna	4,320.00	(437,774.31)
18 Dec 2020	Payment: Cr Tim Carmody	Shire of Wiluna	909.17	(438,683.48)
18 Dec 2020	Payment: J Blackwood & Son Pty Limited	Shire of Wiluna	240.33	(438,923.81)
18 Dec 2020	Payment: McMahon Burnett Transport	Shire of Wiluna	136.71	(439,060.52)
18 Dec 2020	Payment: ARTIST - Deon Patterson	Shire of Wiluna	201.60	(439,262.12)
18 Dec 2020	Payment: AVDATA AUSTRALIA	Shire of Wiluna	1,930.85	(441,192.97)
18 Dec 2020	Payment: McMahon Burnett Transport	Shire of Wiluna	545.19	(441,738.16)
18 Dec 2020	Payment: Bunnings Group Ltd (Australia)	Shire of Wiluna	766.71	(442,504.87)
18 Dec 2020	Payment: Elite Electrical Contracting Pty Ltd	Shire of Wiluna	495.00	(442,999.87)
18 Dec 2020	Payment: Cr Brodie Sawyer	Shire of Wiluna	909.17	(443,909.04)
18 Dec 2020	Payment: Cr Norma Ward	Shire of Wiluna	909.17	(444,818.21)
18 Dec 2020	Payment: McMahon Burnett Transport	Shire of Wiluna	167.12	(444,985.33)
18 Dec 2020	Payment: Ngangganawili Aboriginal Health Services	Shire of Wiluna	200.00	(445,185.33)
18 Dec 2020	Payment: Cr James Peter Quadrio (Shire President)	Shire of Wiluna	396.04	(445,581.37)
18 Dec 2020	Payment: Ngangganawili Aboriginal Health Services	Shire of Wiluna	200.00	(445,781.37)
18 Dec 2020	Payment: Bunnings Group Ltd (Australia)	Shire of Wiluna	339.55	(446,120.92)
18 Dec 2020	Payment: Cr Ane Koroicure	Shire of Wiluna	909.17	(447,030.09)
18 Dec 2020	Payment: LO-GO Appointments	Shire of Wiluna	3,009.18	(450,039.27)
18 Dec 2020	Payment: Cr Norma Ward	Shire of Wiluna	168.32	(450,207.59)
18 Dec 2020	Payment: Reece Australia	Shire of Wiluna	1,516.80	(451,724.39)
18 Dec 2020	Payment: Cr James Peter Quadrio (Shire President)	Shire of Wiluna	3,155.32	(454,879.71)
18 Dec 2020	Payment: LO-GO Appointments	Shire of Wiluna	3,009.18	(457,888.89)
18 Dec 2020	Payment: ARTIST - Rebecca Jane Anderson	Shire of Wiluna	72.00	(457,960.89)
18 Dec 2020	Payment: Cr Tim Carmody	Shire of Wiluna	574.26	(458,535.15)
18 Dec 2020	Payment: Franco Family Trust t/a Midwest Windscreens	Shire of Wiluna	1,133.00	(459,668.15)
18 Dec 2020	Payment: Cr Peter Grundy (Deputy president)	Shire of Wiluna	1,323.00	(460,991.15)
18 Dec 2020	Payment: Neville's Hardware & Building Supplies	Shire of Wiluna	2,965.00	(463,956.15)
18 Dec 2020	Payment: ARTIST - Leroy Anderson	Shire of Wiluna	288.00	(464,244.15)
18 Dec 2020	Payment: Westprint Heritage Maps	Shire of Wiluna	1,047.00	(465,291.15)
18 Dec 2020	Payment: Wiluna Plumbing Contractors	Shire of Wiluna	1,419.00	(466,710.15)
18 Dec 2020	Payment: McLeods Barristers and Solicitors	Shire of Wiluna	538.23	(467,248.38)
18 Dec 2020	Payment: Cr Norma Ward	Shire of Wiluna	168.32	(467,416.70)
18 Dec 2020	Payment: BOC Gases Australia Limited	Shire of Wiluna	95.06	(467,511.76)

DATE	DESCRIPTION	REFERENCE	CREDIT	RUNNING BALANCE
18 Dec 2020	Payment: McMahon Burnett Transport	Shire of Wiluna	96.23	(467,607.99)
18 Dec 2020	Payment: Tamihana Glenn Cummings	Shire of Wiluna	1,359.98	(468,967.97)
18 Dec 2020	Payment: BOC Gases Australia Limited	Shire of Wiluna	355.95	(469,323.92)
18 Dec 2020	Payment: Landgate	Shire of Wiluna	40.60	(469,364.52)
18 Dec 2020	Payment: T-Quip Pty Ltd	Shire of Wiluna	852.30	(470,216.82)
18 Dec 2020	Payment: Warburton Community Inc	Shire of Wiluna	300.00	(470,516.82)
Total Shire of Wiluna - Municipal			470,516.82	(470,516.82)
Total			472,322.32	(472,322.32)



Moore Australia

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19 February 2021

Ms Laura Dwyer
The Chief Executive Officer
Shire of Wiluna
PO Box 56
LEONORA WA 6438

COMPILATION REPORT TO THE SHIRE OF WILUNA

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Wiluna, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 December 2020. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF WILUNA

The Shire of Wiluna are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Wiluna we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Wiluna provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Wiluna. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd



Moore Australia

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19 February 2021

Ms Laura Dwyer
The Chief Executive Officer
Shire of Wiluna
PO Box 38
WILUNA WA 6646

Dear Laura

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 31 DECEMBER 2020

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 31 December 2020 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing "Note 14 – Explanation of Material Variances" by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.


Yours sincerely

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

Shire of Wiluna Management Information Report

Period Ending
31 December 2020

Topic	Item	First Identified	Explanation	Action Required	Priority
Fixed assets additions/register		July 2020	At present all expenditure on fixed assets has been allocated to a work in progress account. A breakdown of this account is required and expenditure re-allocated to the correct job in agreement with the adopted budget.	This will be amended by Moore.	High
Subsidiary ledgers	Asset depreciation	November 2020	Depreciation for the asset register has not been run therefore no depreciation has been processed for the current financial year.	This will be amended by Moore.	High
Funding statements	Opening surplus	July 2020	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$7,398,630 due to year end and audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

SHIRE OF WILUNA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2020

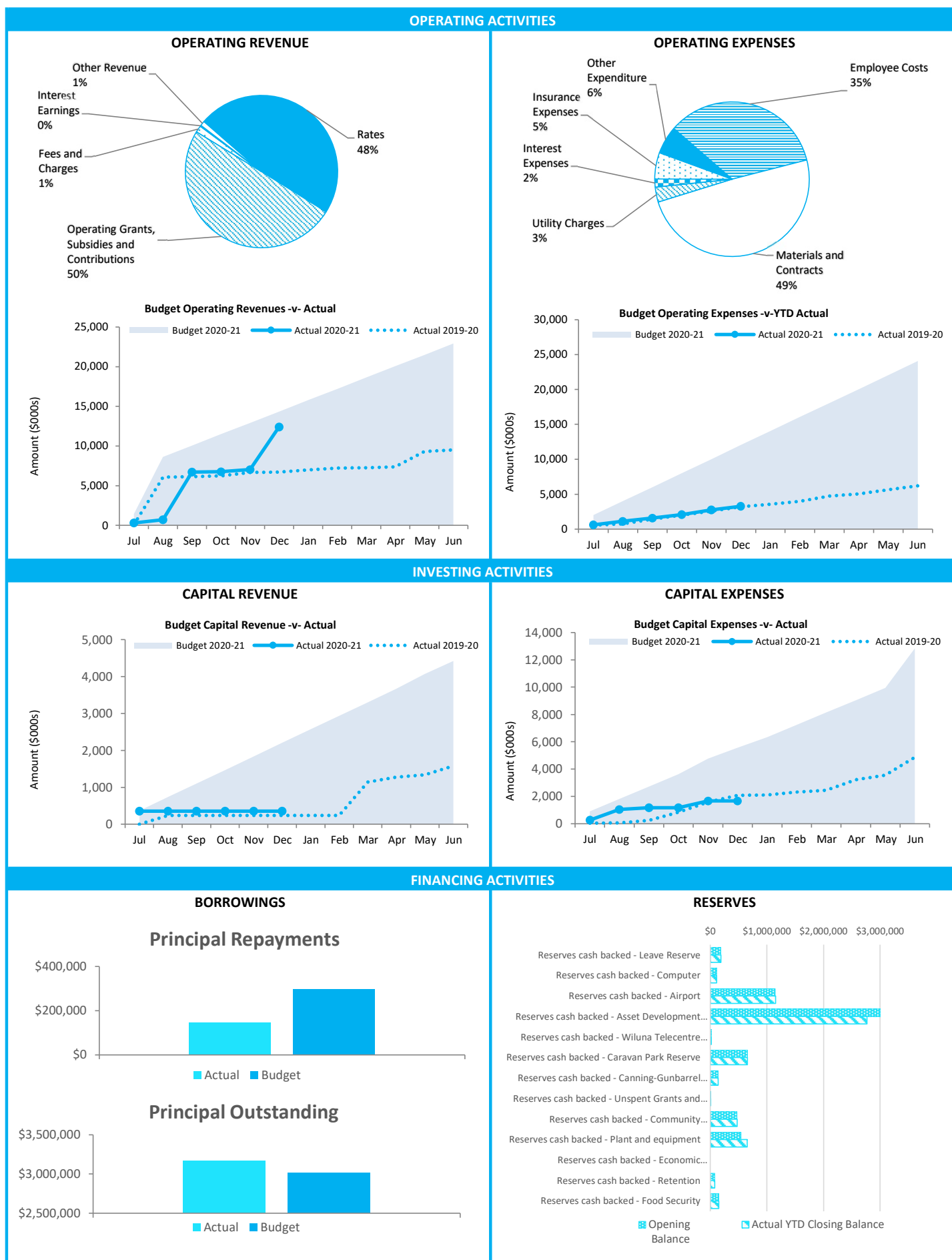
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Rate Revenue	12
Note 7 Disposal of Assets	13
Note 8 Capital Acquisitions	14
Note 9 Borrowings	17
Note 10 Cash Reserves	18
Note 11 Other Current Liabilities	19
Note 12 Operating grants and contributions	20
Note 13 Non operating grants and contributions	21
Note 14 Explanation of Material Variances	22

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2020

SUMMARY INFORMATION - GRAPHS



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2020

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.96 M	\$6.96 M	\$7.40 M	\$0.43 M
Closing	(\$0.05 M)	\$4.22 M	\$6.04 M	\$1.82 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$21.21 M	% of total
Unrestricted Cash	\$14.83 M	69.9%
Restricted Cash	\$6.39 M	30.1%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.59 M	% Outstanding
Trade Payables	\$0.36 M	
30 to 90 Days		29.4%
Over 90 Days		0.3%
Refer to Note 5 - Payables		

Receivables		
	\$0.05 M	% Collected
Rates Receivable	\$0.89 M	85.4%
Trade Receivable	\$0.05 M	% Outstanding
30 to 90 Days		0.0%
Over 90 Days		100.0%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.10 M	\$0.66 M	\$0.00 M	(\$0.66 M)
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$5.90 M	% Variance
YTD Budget	\$5.79 M	1.9%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$6.20 M	% Variance
YTD Budget	\$8.32 M	(25.6%)
Refer to Note 12 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.18 M	% Variance
YTD Budget	\$0.12 M	44.0%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$8.42 M)	(\$3.35 M)	(\$1.31 M)	\$2.05 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.02 M	0.0%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$1.66 M	% Spent
Adopted Budget	\$12.84 M	13.0%
Refer to Note 8 - Capital Acquisition		

Capital Grants		
YTD Actual	\$0.36 M	% Received
Adopted Budget	\$4.41 M	8.1%
Refer to Note 8 - Capital Acquisition		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.31 M	(\$0.04 M)	(\$0.04 M)	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	\$0.15 M	
Interest expense	\$0.05 M	
Principal due	\$3.17 M	
Refer to Note 9 - Borrowings		

Reserves	
Reserves balance	\$6.39 M
Interest earned	\$0.04 M
Refer to Note 10 - Cash Reserves	

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	6,964,697	6,964,697	7,396,630	431,933	6.20%	▲
Revenue from operating activities							
Rates	6	5,785,975	5,785,975	5,895,747	109,772	1.90%	
Operating grants, subsidies and contributions	12	16,647,262	8,323,631	6,195,151	(2,128,480)	(25.57%)	▼
Fees and charges		243,050	121,525	175,041	53,516	44.04%	▲
Interest earnings		118,800	59,400	26,891	(32,509)	(54.73%)	▼
Other revenue		98,950	49,475	128,206	78,731	159.13%	▲
Profit on disposal of assets	7	20,000	0	0	0	0.00%	
		22,914,037	14,340,006	12,421,036	(1,918,970)		
Expenditure from operating activities							
Employee costs		(2,498,923)	(1,249,462)	(1,134,648)	114,814	9.19%	▲
Materials and contracts		(19,419,154)	(9,709,577)	(1,616,344)	8,093,233	83.35%	▲
Utility charges		(231,400)	(115,700)	(102,843)	12,857	11.11%	▲
Depreciation on non-current assets		(1,326,789)	(663,395)	0	663,395	100.00%	▲
Interest expenses		(141,610)	(70,805)	(54,223)	16,582	23.42%	▲
Insurance expenses		(183,600)	(91,800)	(182,496)	(90,696)	(98.80%)	▼
Other expenditure		(270,337)	(135,169)	(190,064)	(54,895)	(40.61%)	▼
		(24,071,813)	(12,035,908)	(3,280,618)	8,755,290		
Non-cash amounts excluded from operating activities	1(a)	1,306,789	663,395	0	(663,395)	(100.00%)	▼
Amount attributable to operating activities		149,013	2,967,493	9,140,418	6,172,925		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	4,405,082	2,202,541	356,000	(1,846,541)	(83.84%)	▼
Proceeds from disposal of assets	7	20,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(12,844,488)	(5,556,832)	(1,664,043)	3,892,789	70.05%	▲
Amount attributable to investing activities		(8,419,406)	(3,354,291)	(1,308,043)	2,046,248		
Financing Activities							
Transfer from reserves	10	2,509,977	250,000	250,000	0	0.00%	
Repayment of debentures	9	(298,037)	(147,578)	(147,578)	0	0.00%	
Transfer to reserves	10	(906,244)	(147,025)	(147,025)	0	0.00%	
Amount attributable to financing activities		1,305,696	(44,603)	(44,603)	0		
Closing funding surplus / (deficit)	1(c)	0	6,533,296	15,184,402	8,651,106		

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2020**

BASIS OF PREPARATION

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 February 2021

SIGNIFICANT ACCOUNTING POLICES

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.

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(20,000)	0	0
Add: Depreciation on assets		1,326,789	663,395	0
Total non-cash items excluded from operating activities		1,306,789	663,395	0

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2020	This Time Last Year 31 December 2019	Year to Date 31 December 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(6,490,957)	(6,430,258)	(6,387,982)
Add: Borrowings	9	298,037	144,802	150,459
Add: Provisions - employee		353,151	0	353,151
Total adjustments to net current assets		(5,839,769)	(6,285,456)	(5,884,372)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	12,558,806	14,403,478	21,213,710
Rates receivables	3	152,315	722,016	885,203
Receivables	3	204,894	1,166,898	48,788
Other current assets	4	1,312,803	31,980	10,744
Less: Current liabilities				
Payables	5	(341,231)	(296,876)	(586,061)
Borrowings	9	(298,037)	0	(150,459)
Provisions	11	(353,151)	(250,109)	(353,151)
Less: Total adjustments to net current assets	1(b)	(5,839,769)	(6,285,456)	(5,884,372)
Closing funding surplus / (deficit)		7,396,630	9,491,931	15,184,402

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Muni Cash at Call	Cash and cash equivalents	1,637,953	0	1,637,953	0	CBA	n/a	n/a
Municipal account	Cash and cash equivalents	13,168,699	1,330,001	14,498,700	0	CBA	n/a	n/a
Reserve cash on call	Cash and cash equivalents	0	737,804	737,804	0	CBA	n/a	n/a
Trust	Cash and cash equivalents	21,572	0	21,572	0	CBA	n/a	n/a
Cash on hand	Cash and cash equivalents	200	0	200	0	n/a	n/a	n/a
IMB Bank Ltd	Cash and cash equivalents	0	1,000,000	1,000,000	0	IMB Bank Ltd	0.75%	1/12/2020
ING Bank	Cash and cash equivalents	0	1,000,000	1,000,000	0	ING Bank	0.48%	1/04/2021
ME Bank	Cash and cash equivalents	0	918,513	918,513	0	ME Bank	0.60%	1/02/2021
Rural Bank	Cash and cash equivalents	0	1,398,968	1,398,968	0	Rural Bank	0.75%	18/01/2021
Total		14,828,424	6,385,286	21,213,710	0			
Comprising								
Cash and cash equivalents		14,828,424	6,385,286	21,213,710	0			
		14,828,424	6,385,286	21,213,710	0			

KEY INFORMATION

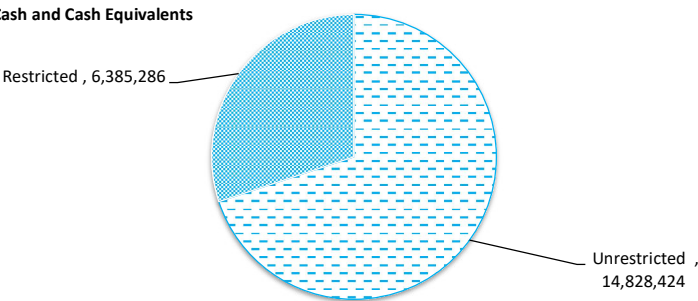
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

Cash and Cash Equivalents



APPENDIX 9.1.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2020

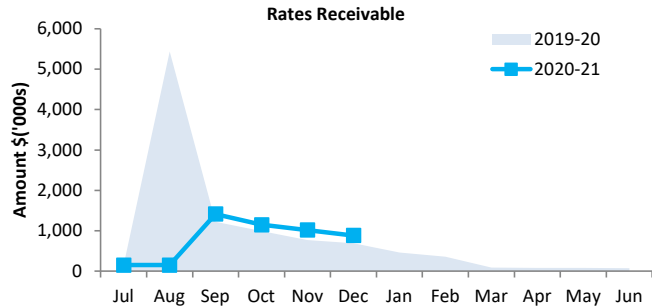
OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Rates receivable	30 Jun 2020	31 Dec 2020
	\$	\$
Opening arrears previous years	91,003	152,315
Rates, instalment charges and interest levied	5,415,657	5,895,747
Less - collections to date	(5,354,345)	(5,162,859)
Equals current outstanding	152,315	885,203
Net rates collectable	152,315	885,203
% Collected	97.2%	85.4%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	0	0	38,083	38,083
Percentage	0.0%	0.0%	0.0%	0.0%	100.0%	
Balance per trial balance						
Sundry receivable						38,083
GST receivable						103,377
Allowance for impairment of receivables						(92,672)
Total receivables general outstanding						48,788
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 December 2020
Other current assets	\$	\$	\$	\$
Inventory				
Inventories - Fuel	10,744	0	0	10,744
Other current assets				
Prepayments	1,302,059	0	(1,302,059)	0
Total other current assets	1,312,803	0	(1,302,059)	10,744

KEY INFORMATION

Inventory

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

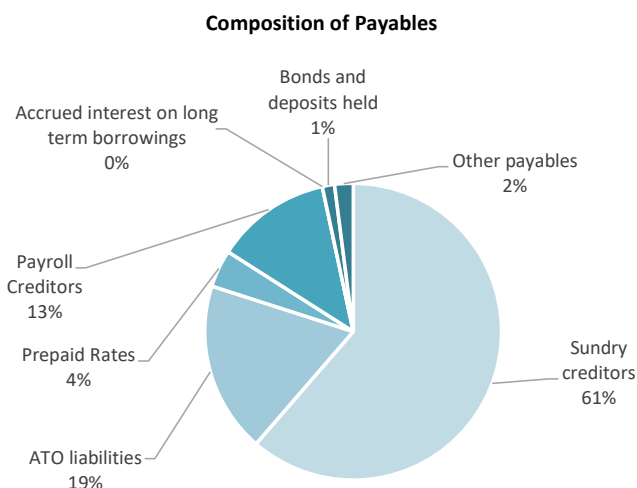
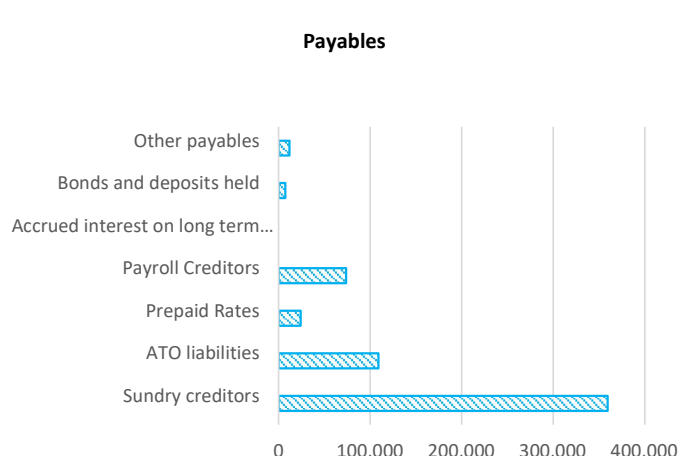
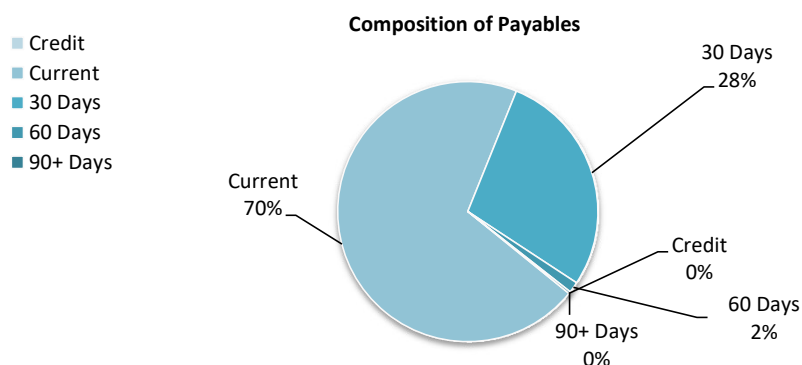
OPERATING ACTIVITIES**NOTE 5****Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(25)	252,710	101,079	4,791	985	359,540
Percentage	0.0%	70.3%	28.1%	1.3%	0.3%	
Balance per trial balance						
Sundry creditors						359,540
ATO liabilities						109,025
Prepaid Rates						24,057
Payroll Creditors						73,920
Accrued interest on long term borrowings						0
Bonds and deposits held						7,626
Other payables						11,893
Total payables general outstanding						586,061

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

OPERATING ACTIVITIES

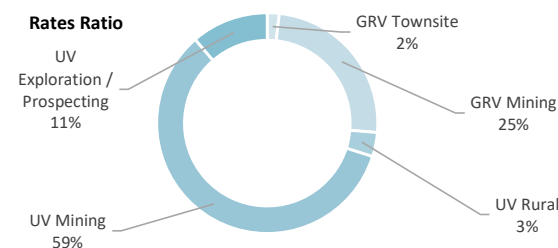
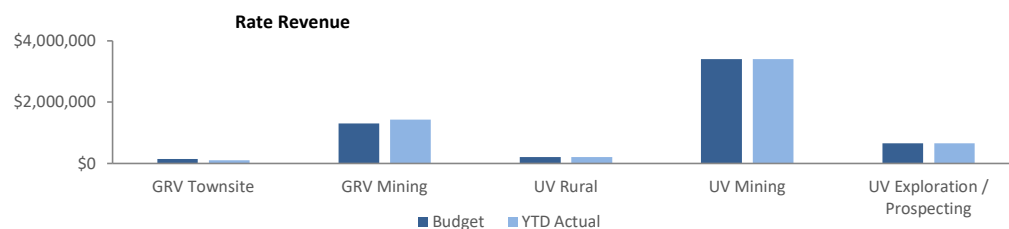
NOTE 6

RATE REVENUE

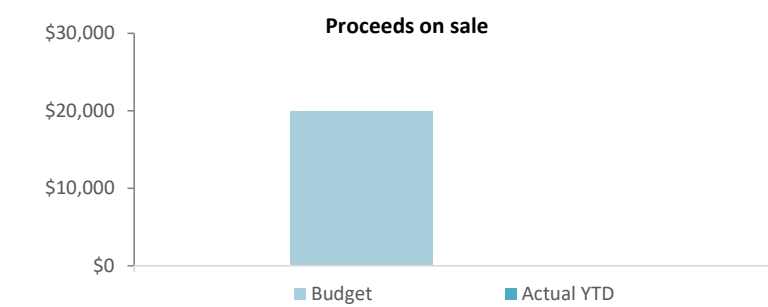
General rate revenue	Budget							YTD Actual			Total Revenue
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Townsite	0.102270	68	980,128	100,236	40,000	2,500	142,736	100,238	0	0	100,238
GRV Mining	0.204540	6	6,380,000	1,304,940	0	0	1,304,940	1,304,966	121,379	0	1,426,345
Unimproved value											
UV Rural	0.137840	28	1,491,435	205,581	0	0	205,581	205,579	0	0	205,579
UV Mining	0.216530	213	15,709,413	3,401,559	0	0	3,401,559	3,401,559	0	0	3,401,559
UV Exploration / Prospecting	0.197000	244	3,331,248	656,256	0	0	656,256	656,256	0	0	656,256
Sub-Total		559	27,892,224	5,668,572	40,000	2,500	5,711,072	5,668,598	121,379	0	5,789,977
Minimum payment	Minimum \$										
Gross rental value											
GRV Townsite	490	15	0	7,350	0	0	7,350	7,350	0	0	7,350
GRV Mining	370	3	0	1,110	0	0	1,110	1,110	0	0	1,110
Unimproved value											
UV Rural	370	1	0	370	0	0	370	370	0	0	370
UV Mining	370	789	0	69,930	0	0	69,930	69,930	0	0	69,930
UV Exploration / Prospecting	370	73	0	27,010	0	0	27,010	27,010	0	0	27,010
Sub-total		881	0	105,770	0	0	105,770	105,770	0	0	105,770
Concession							(30,867)				
Total general rates							5,785,975				5,895,747

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Plant	0	20,000	20,000	0	0	0	0	0
		0	20,000	20,000	0	0	0	0	0



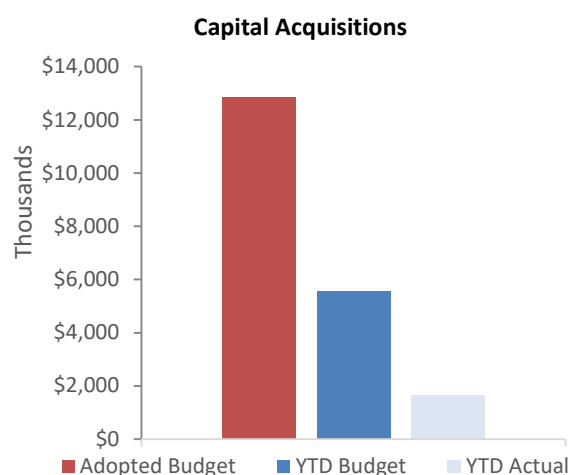
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	600,000	300,000	0	(300,000)
Buildings - non-specialised	5,161,305	2,580,653	0	(2,580,653)
Plant and equipment	1,395,986	0	0	0
Infrastructure - roads	1,651,987	825,994	0	(825,994)
Infrastructure - airport	2,009,026	837,094	0	(837,094)
Infrastructure - other	2,026,184	1,013,092	0	(1,013,092)
Work in Progress	0	0	1,664,043	1,664,043
Payments for Capital Acquisitions	12,844,488	5,556,832	1,664,043	(3,892,789)
Total Capital Acquisitions	12,844,488	5,556,832	1,664,043	(3,892,789)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	4,405,082	2,202,541	356,000	(1,846,541)
Other (disposals & C/Fwd)	20,000	0	0	0
Cash backed reserves				
Reserves cash backed - Airport	140,000	0	0	0
Reserves cash backed - Asset Development & Replacement	1,736,698	0	250,000	250,000
Reserves cash backed - Plant and equipment	483,279	0	0	0
Reserves cash backed - Food Security	150,000	0	0	0
Contribution - operations	5,909,429	3,354,291	1,058,043	(2,296,248)
Capital funding total	12,844,488	5,556,832	1,664,043	(3,892,789)

SIGNIFICANT ACCOUNTING POLICIES

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

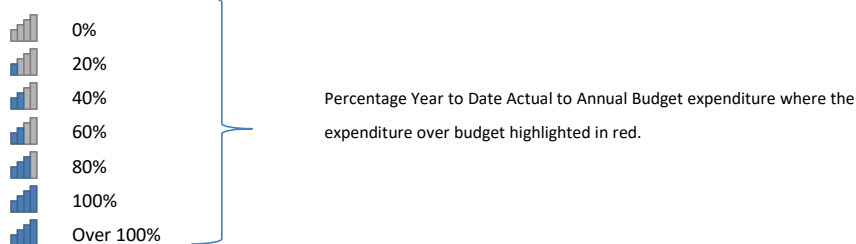


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators
























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

			Adopted		Year to Date Actual	Variance (Under)/Over
Account Description			Current Budget	Year to Date Budget		
Land						
	C132360	Commercial Land Purchases	500,000	250,000	0	(250,000)
	C147196	Residential Land Purchases	100,000	50,000	0	(50,000)
			600,000	300,000	0	(300,000)
Buildings						
	C091109	Accommodation Unit Renovations	154,625	77,313	0	(77,313)
	C091163	House 1 - 12 Trenton St	424,592	212,296	0	(212,296)
	C091164	House 2 - 16 Trenton St	424,668	212,334	0	(212,334)
	C091165	House 5/28 Scotia St 2 Bathroom renovations	21,902	10,951	0	(10,951)
	C091166	7/28 Scotia St General Renovations	35,029	17,515	0	(17,515)
	C091170	Relocate 60B Scotia St	151,902	75,951	0	(75,951)
	C091181	21 Lennon St General Renovations	32,519	16,260	0	(16,260)
	C091200	8 Trenton St - Shed and Patio	74,592	37,296	0	(37,296)
	C091201	10 Trenton St - Shed and Patio	74,592	37,296	0	(37,296)
	C091203	42 Lennon St - Shed and Patio	74,592	37,296	0	(37,296)
	C091204	46 Lennon St - Shed and Patio	74,592	37,296	0	(37,296)
	C091205	48 Lennon St - Shed and Patio	74,592	37,296	0	(37,296)
	C113133	Gym Relocation	29,505	14,753	0	(14,753)
	C121032	Works Depot Office upgrade	176,698	88,349	0	(88,349)
	C121023	Depot Shed	7,000	3,500	0	(3,500)
	C126262	Airport	1,000,000	500,000	0	(500,000)
	C136001	Food Security Project	500,000	250,000	0	(250,000)
	C132345	Wotton St Revitalisation Stage 2 Project	1,522,500	761,250	0	(761,250)
	C147195	Admin Centre Landscaping inc relocating Dongas	307,405	153,703	0	(153,703)
			5,161,305	2,580,653	0	(2,580,653)
Plant and equipment						
	C142101	MTWS Vehicle	80,481	0	0	0
	C123198	Mobile Portable Toilet	80,481	0	0	0
	C123202	Works Replacement Vehicle	50,481	0	0	0
	C123201	Works Replacement Vehicle	50,481	0	0	0
	C123100	Dual Cab Truck	201,354	0	0	0
	C123178	Refurbish Bore Trailer	10,000	0	0	0
	C123268	Grader	451,354	0	0	0
	C123269	Leader	451,354	0	0	0
	C123220	PRP - Works Ceaning Vehicle	20,000	0	0	0
			1,395,986	0	0	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
	Infrastructure - Roads				
	C121004 RRG Project - SLK 1.05-4	547,659	273,830	0	(273,830)
	C121027 RRG Project - SLK 15.2-18	454,776	227,388	0	(227,388)
	C121029 RRG Project - SLK 19.1-21	214,776	107,388	0	(107,388)
	C121028 RRG Project - SLK 0.0-125.88	234,776	117,388	0	(117,388)
	C121030 Lake Violet/ Grantite Peak Resheet, widen realign	200,000	100,000	0	(100,000)
		1,651,987	825,994	0	(825,994)
	Infrastructure - Transport				
	C126262 Airstrip upgrade	2,009,026	837,094	0	(837,094)
	Infrastructure - Other				
	C107061 Lennon Street Bore Upgrade	53,408	26,704	0	(26,704)
	C111103 Retic and Greening Youth Centre	82,872	41,436	0	(41,436)
	C123270 New Standpipes Oval Tanks	16,904	8,452	0	(8,452)
	C121031 Concrete Batching Plant	111,694	55,847	0	(55,847)
	C137003 Retic and Greening Discovery Centre	33,673	16,837	0	(16,837)
	C132343 Caravan Park Development Stage 1	1,201,260	600,630	0	(600,630)
	C136002 Fencing Town Perimetre	203,024	101,512	0	(101,512)
	C137004 28/30 Scotia St - Fencing and Grids	53,349	26,675	0	(26,675)
	C132346 Highway Signage Promoting Discovery Centre	90,000	45,000	0	(45,000)
	C132171 24 Woodley Street Fencing	80,000	40,000	0	(40,000)
	C132157 Tourism Cultural Project	100,000	50,000	0	(50,000)
		2,026,184	1,013,092	0	(1,013,092)
	Work in Progress	0	0	1,664,043	1,664,043
	Total	12,844,488	5,556,832	1,664,043	(3,892,789)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings		Principal	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
Staff Housing - 5 New Houses	4	1,290,818	0	0	25,429	51,345	1,265,389	1,239,473	22,536	49,173
Recreation and culture										
Youth Centre - Changerooms, Toilets, Kiosk	1	144,979	0	0	27,132	54,802	117,847	90,177	1,682	6,237
Economic services										
Canning - Gunbarrel Discovery Centre	2	347,949	0	0	65,117	131,524	282,832	216,425	3,985	14,969
Streetscape Project	5	610,426	0	0	11,737	23,690	598,689	586,736	8,928	22,407
Other property and services										
Administration Building	3	922,013	0	0	18,163	36,676	903,850	885,337	17,092	35,124
Total		3,316,185	0	0	147,578	298,037	3,168,607	3,018,148	54,223	127,910
Current borrowings		298,037					150,459			
Non-current borrowings		3,018,148					3,018,148			
		3,316,185					3,168,607			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Leave Reserve	186,521	0	1,240	0	0	0	0	186,521	187,761
Reserves cash backed - Computer	110,609	0	736	0	0	0	0	110,609	111,345
Reserves cash backed - Airport	1,147,412	0	7,629	0	0	(140,000)	0	1,007,412	1,155,041
Reserves cash backed - Asset Development & Replacement	2,998,472	0	19,775	236,903	0	(1,736,698)	(250,000)	1,498,677	2,768,247
Reserves cash backed - Wiluna Telecentre Reserve	17,376	0	116	0	0	0	0	17,376	17,492
Reserves cash backed - Caravan Park Reserve	652,126	0	4,336	0	0	0	0	652,126	656,462
Reserves cash backed - Canning-Gunbarrel Discovery Centre	135,094	0	899	0	0	0	0	135,094	135,993
Reserves cash backed - Unspent Grants and contributions	6,074	0		0	0	0	0	6,074	6,074
Reserves cash backed - Community Development	470,229	0	3,127	0	0	0	0	470,229	473,356
Reserves cash backed - Plant and equipment	541,260	0	3,806	69,341	104,364	(483,279)	0	127,322	649,430
Reserves cash backed - Economic Development	0	0		600,000	0	0	0	600,000	0
Reserves cash backed - Retention	75,784	0		0	0	0	0	75,784	75,784
Reserves cash backed - Food Security	150,000	0	997	0	0	(150,000)	0	0	150,997
	6,490,957	0	42,661	906,244	104,364	(2,509,977)	(250,000)	4,887,224	6,387,982

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 December 2020
Other current liabilities		\$	\$	\$	\$
Provisions					
Annual leave		146,396	0	0	146,396
Long service leave		46,755	0	0	46,755
Other provision		160,000	0	0	160,000
Total Provisions		353,151	0	0	353,151
Total other current assets		353,151	0	0	353,151
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee 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 calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

NOTE 12**OPERATING GRANTS AND CONTRIBUTIONS****Operating grants, subsidies and contributions revenue**

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Operating grants and subsidies			
General purpose funding			
Grants Commission - General	704,695	352,348	444,751
Grants Commission - Roads	306,524	153,262	194,804
Law, order, public safety			
DFES	0	0	4,947
Health			
CPD Fundings	20,000	10,000	0
Recreation and culture			
ADF Grant	30,000	15,000	0
Public Library Funding	5,073	2,537	0
Festivals and events -	10,000	5,000	0
IVAIS Grant	145,000	72,500	299,862
CPD Fundings	60,000	30,000	25,000
Transport			
Main Roads Direct Grant	213,970	106,985	213,970
AGRN888 WANDRRA Flood Damage Claims	15,000,000	7,500,000	5,007,817
January 2020 Flood Emergency works	150,000	75,000	0
	16,645,262	8,322,631	6,191,151
Operating contributions			
Law, order, public safety			
DFES - ESL Contribution	0	0	4,000
Recreation and culture			
Festivals and events	1,500	750	0
Economic services			
Economic development	500	250	0
	2,000	1,000	4,000
TOTALS	16,647,262	8,323,631	6,195,151

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

NOTE 13**NON-OPERATING GRANTS AND CONTRIBUTIONS****Non operating grants, subsidies and contributions revenue**

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$
Non-operating grants and subsidies			
Recreation and culture			
Lotterywest - Wotton Street Playground	392,500	196,250	0
Transport			
MRWA Regional Road Group	890,000	445,000	356,000
Roads to Recovery Grant	542,883	271,442	0
Aerodrome Grant - RAUP	1,000,000	500,000	0
Aerodrome Grant - RADS	1,000,000	500,000	0
Economic services			
LRCI Program - Wotton St Revitalisation	579,699	289,850	0
	4,405,082	2,202,541	356,000

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	(2,128,480)	(25.57%)	▼ Timing	YTD budget for grants have been estimated to be received 1/12th for each month. Timing of grant income will be dependent on the funding body and/or grant agreements. YTD budgets to be reviewed for accuracy. Some investigation may be required for the status of progress payments of grant revenue.
Fees and charges	53,516	44.04%	▲ Permanent / Timing	Higher fees received from Avdata than budgeted.
Interest earnings	(32,509)	(54.73%)	▼ Timing	Monthly budget breakdown requires review. Interest has been received from matured Term deposits. To date there is one matured Term deposit which has matured but not deposited into the bank
Other revenue	78,731	159.13%	▲ Permanent / Timing	Insurance claim of \$32,193 has been received which has not been budgeted for. Commissions for sale of art has been received which will need to be reconciled against the payments to artists
Profit on disposal of assets	0	0.00%	Timing	YTD budget has been estimated as a split of 1/12th per month of the total budget
Expenditure from operating activities				
Employee costs	114,814	9.19%	▲ Timing	Allowances of \$59,916 and costs for conferences and training are higher than YTD budget.
Materials and contracts	8,093,233	83.35%	▲ Timing	Consultant and contractor expenses are \$898,802 higher than YTD budget. Legal fees are \$99,817 higher than YTD budget. Grounds maintenance costs are \$8,072,198 lower than YTD budget
Utility charges	12,857	11.11%	▲ Timing	Budget split into 6/12th, which is higher than the actual costs to date.
Depreciation on non-current assets	663,395	100.00%	▲ Timing	No depreciation has been charged for the year to date.
Interest expenses	16,582	23.42%	▲ Timing	Budget split as 6/12th, actual interest costs incurred at a different time frame
Insurance expenses	(90,696)	(98.80%)	▼ Timing	YTD budget has been estimated as a split of 1/12th per month of the adopted annual budget, however actual insurance expense was incurred in one month.
Other expenditure	(54,895)	(40.61%)	▼ Timing	The budgeted contribution to community organisation of \$75,000 was paid in one sum, the YTD budget is based on 6/12th of this amount. YTD Budgeted donations were \$20,000 - as at 31.12.2020 no donations have been made. Member meeting expenses YTD budget is \$40,000, actual expenses allocated are \$755.27
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(1,846,541)	(83.84%)	▼ Timing	YTD budget for grants have been estimated to be received 6/12th for each month. Timing of grant income will be dependent on the funding body and/or grant agreements. YTD budgets to be reviewed for accuracy. Some investigation may be required for the status of progress payments of grant revenue.
Payments for property, plant and equipment and infrastructure	3,892,789	70.05%	▲ Timing	A detailed breakdown of timing of payments for property, plant, equipment and infrastructure is required to determine explanations for variances. To date all expenditure has been captured as work in progress. Corrections to reconcile asset expenditure will be required. Some progress reports for funding (R2R etc) to be investigated also.

Shire of Wiluna Policy Manual

PUBLIC INTEREST DISCLOSURE

Policy 1.31

OBJECTIVE

To facilitate the reporting of public interest information and provide protection for those who report this information under the *Public Disclosure Act 2003*.

POLICY STATEMENT

The Shire of Wiluna (Shire):

- a) does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire, by its members, employees or contractors;
- b) is committed to the aims and objectives of the *Public Interest Disclosure Act 2003*.
- c) strongly supports disclosures being made by Elected Members, Committee Members or employees as to corrupt or other improper conduct.
- d) will take all reasonable steps to provide protection to Elected Members, Committee Members and employees who make disclosures from any detrimental action in reprisal for the making of a public interest disclosure.
- e) does not tolerate any of its Elected Members, Committee Members, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

Elected Members, Committee Members and employees are encouraged to contact the Chief Executive Officer as the Shire's nominated Public Interest Disclosure Officer to be assisted on their disclosure and to lodge completed Public Interest Disclosure forms.

A person who makes an appropriate disclosure of public interest information to the Shire's nominated Public Interest Disclosure Officer under section 5 is ensured of protection under section 13 of the *Public Interest Disclosure Act 2003* as outlined below:

- a) incurs no civil or criminal liability for doing so; and
- b) is not, for doing so, liable-
 - i) to any disciplinary action under a written law;
 - ii) to be dismissed;
 - iii) to have his or her services dispensed with or otherwise terminated; or
 - iv) for any breach of duty of secrecy or confidentiality or any other restriction on disclosure (whether or not imposed by a written law) applicable to the person.

The Public Sector Commission requires the Shire to publish PID Procedures, which have been included in this policy.

Shire of Wiluna Policy Manual

PUBLIC INTEREST DISCLOSURE (PID) PROCEDURE

Objective

The Public Sector Commission's Integrity and Conduct Department forwards an Annual Collection (ICAC) Survey to the Shire of Wiluna with a request to review, update as required and publish the PID Procedure on its website for public viewing.

Procedure Statement

A. Organisational commitment for reporting public interest information

The Shire of Wiluna does not tolerate corrupt or other improper conduct.

The Shire of Wiluna (Shire) is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The PID Act recognises the value and importance of reporting to identify and address wrongdoing.

We strongly support disclosures being made by employees about corrupt or other improper conduct. We also strongly support contractors and members of the community making disclosures about corrupt or improper conduct.

The Shire does not tolerate any of its employees, contractors or subcontractors taking reprisal action against anyone who makes or proposes to make a public interest disclosure.

The Shire will take all reasonable steps to protect employees from any detrimental action in reprisal for the making of a public interest disclosure.

The commitment to effectively manage public interest disclosures extends to a proper authority of Shire. The persons responsible for receiving disclosures of public interest information designated under s. 23(1)(a) of the PID Act will abide by the *PID Code of conduct and integrity* in performing their duties.

The Shire is also committed to responding to the disclosure thoroughly and impartially. We will treat all people in the disclosure process fairly, including those who may be the subject of a disclosure.

The Shire will provide as much information as possible to people considering making a public interest disclosure. These internal procedures are accessible to all employees and contractors. Copies are available from the designated person appointed as the proper authority (Public Interest Disclosure (PID) Officer) and will be kept at the Shire Offices, 70 Wotton Street, Wiluna and on the Shire website.

General information about public interest disclosures and how Shire will manage a disclosure is available for external clients and members of the community on our website www.wiluna.wa.gov.au

While these procedures focus on public interest disclosures, we are committed to dealing with all reports of suspected wrongdoing. We encourage people to report if they witness any such behaviour. The Shire will consider each matter under the appropriate reporting pathway and make every attempt to protect staff members making reports from any reprisals.

Shire of Wiluna Policy Manual

B. Purpose of the internal procedures

Our Chief Executive Officer must prepare and publish these internal procedures under s. 23(1)(e) of the PID Act.

These procedures outline how we will meet our obligations under the PID Act. They cover the roles and responsibilities of the Chief Executive Officer, the person designated as the proper authority in accordance with s. 23(1)(a) and s. 5(3)(h) referred to in this document as the PID Officer, the discloser and the subject of the disclosure.

The procedures are to be read in conjunction with the PID Act, *Public Interest Disclosure Regulations 2003* and *Don't be afraid to speak up*.

C. Scope and application of internal procedures

These procedures apply to all people involved in the public interest disclosure process, including our Chief Executive Officer, PID Officer, employees of the Shire and/or any person making a public interest disclosure and any subject(s) of a disclosure.

These procedures should be read in conjunction with:

Public Interest Disclosure Act 2003

Public Interest Disclosure Regulations 2003

Shire of Wiluna Policy Manual &
Shire of Wiluna Code of Conduct

The behaviour of all employees involved in the public interest disclosure process must always accord with our Code of conduct. A breach of the Code of conduct may result in disciplinary action.

Shire of Wiluna Policy Manual

D. Overview of roles and responsibilities of parties involved in the disclosure process at Shire

Person / role	Responsibilities
Principal executive officer (s. 23) (in Shire of Wiluna, the Chief Executive Officer):	<p>Designates the occupant of a specified position (a PID Officer) to receive public interest disclosures related to Shire (s. 23(1)(a)).</p> <p>Provides protection from detrimental action or the threat of detrimental action for any employee of Shire who makes a public interest disclosure (s. 23(1)(b)).</p> <p>Ensures Shire complies with the PID Act and the code of conduct and integrity established by the Public Sector Commissioner (ss. 23(1)(c) and (d)).</p> <p>Prepares and publishes internal procedures, consistent with those prepared by the Public Sector Commission, detailing how Shire will meet its obligations under the PID Act (s. 23(1)(e)).</p> <p>Provides information (s. 23(1)(f)) to the Public Sector Commissioner on the:</p> <ul style="list-style-type: none"> ○ number of disclosures received by Shire ○ results of any investigations conducted as a result of the disclosures ○ action, if any taken, as a result of each disclosure ○ any matters as prescribed. <p>May have a role in enabling an investigation to be undertaken or taking disciplinary action against individuals under functions and powers separately from the PID Act.</p>

Shire of Wiluna Policy Manual

Person / role	Responsibilities
<p>The Proper Authority (s. 5(3) s. 7 and s. 18) or PID Officer (s 23(1)(a)):</p>	<p>As is designated by ss. 5(3)(a-g) or by the Chief Executive Officer of Shire, under s. 23(1)(a) the PID Officer is to receive disclosures related to the Shire.</p> <p>Provides information to potential disclosers about their rights and responsibilities consistent with the Code of conduct and integrity established under s. 20(1).</p> <p>Receives and manages public interest disclosures in accordance with the PID Act (s. 5(3)).</p> <p>Notifies the discloser within three months of the disclosure being made about what action is planned in dealing with the disclosure (s. 10(1)).</p> <p>Where appropriate, investigates, or causes an investigation of, the matters in the disclosures (s. 8(1)).</p> <p>Where appropriate, provides information to subjects of a disclosure about their rights, responsibilities, duties and potential offences (s. 9(2), s. 14, s. 15, s. 16 and s. 24).</p> <p>Where appropriate, takes such action as is necessary and reasonable, within their functions and powers in accordance with s. 9.</p> <p>Maintains confidentiality of the identity of the discloser and subject(s) of disclosures, in accordance with the requirements of the PID Act (s. 11 and s. 16).</p> <p>Provides progress reports where requested and a final report to the discloser in accordance with s. 10.</p> <p>Creates and maintains proper and secure records in relation to the disclosures in accordance with the Code of conduct and integrity established under s. 20(1) and the <i>State Records Act 2000</i>.</p> <p>Completes a PID Register for each disclosure lodged (s. 23(1)(f)).</p> <p>Acts in accordance with the rules of natural justice (s. 9(2) and s. 16(1)(b)).</p> <p>Acts in accordance with the code of conduct and integrity established by the Public Sector Commissioner (s. 20(1)) and any authority-specific code of conduct established separately from the PID Act.</p>

Shire of Wiluna Policy Manual

Person / role	Responsibilities
The discloser:	<p>Makes a public interest disclosure to a proper authority or our PID Officer if the matter relates to Shire (s. 5(1)).</p> <p>Believes on reasonable grounds the information in their disclosure is, or may be, true (s. 5(2)).</p> <p>Does not disclose information subject to legal professional privilege (s. 5(6)).</p> <p>Does not knowingly and recklessly make a false or misleading disclosure (s. 24(1)).</p> <p>Maintains confidentiality of the information disclosed and the identity of the person(s) to whom the information relates, in accordance with the requirements of the PID Act (s. 16 and s. 17(1)(b)).</p> <p>Assists any person investigating the matter to which the disclosure relates by supplying the person with any information requested (s. 17(1)(a)).</p>
The subject of the disclosure (person about whom disclosure is made):	<p>Is afforded the opportunity to make a submission, either orally or in writing, in relation to the matter before preventative or disciplinary action is taken (s. 9(2)).</p> <p>Maintains confidentiality of the identity of the discloser, in accordance with the requirements of the PID Act (s. 16(1)).</p> <p>Is to be treated in accordance with the rules of natural justice (s. 16(1)(b)).</p> <p>Does not take or threaten to take detrimental action (defined in s. 3) against a person because they have made or intend to make a disclosure (s. 14(1)).</p> <p>Does not incite another person to take detrimental action against another because they have made or intend to make a disclosure (s. 14(2)).</p> <p>Does not commit an act of victimisation by taking or threatening to take detrimental action against the person making or intending to make a disclosure (s. 15(1)).</p>
An investigating officer:	<p>May investigate matters of public interest information on behalf of a proper authority of Shire, in accordance with the terms of reference given to them.</p> <p>Maintains confidentiality of the identity of the disclosure and any persons subject to the disclosure, in accordance with s. 16.</p> <p>Makes, and keeps secure, comprehensive records of any investigation undertaken.</p>

Shire of Wiluna Policy Manual

E. Managing public interest disclosures

The following procedures describe how the Shire will manage the public interest disclosure process.

Overarching requirements of the *Public Interest Disclosure Act 2003*

The PID Act has some overarching requirements for handling disclosures. These requirements separate the public interest disclosure process from other reporting or complaint handling processes. The PID Act does not, however, displace the notification or reporting requirements of the *Corruption, Crime and Misconduct Act 2003*, which are paramount. The following section outlines how we will meet these requirements, as well as expectations of you, as a discloser, and any subject(s) of your disclosure.

What is 'public interest information'?

The PID Act only applies to disclosures of public interest information (defined in s. 3). Public interest information means information that:

- relates to the performance of a public function by a public authority, public officer, or public sector contractor (either before or after the commencement of the PID Act) and
- shows or tends to show that a public authority, a public officer, or a public sector contractor is, has been or proposes to be involved in
 - improper conduct or
 - an act or omission that constitutes an offence under a written (State) law or
 - substantial unauthorised or irregular use of, or substantial mismanagement of, public resources or
 - an act done or omission that involves a substantial and specific risk of
 - injury to public health or
 - prejudice to public safety or
 - harm to the environment or

a matter of administration that can be investigated under section 14 of the Parliamentary Commissioner Act 1971 by the Parliamentary Commissioner (Ombudsman Western Australia).

Confidentiality

Maintaining confidentiality is an important part of managing a disclosure. The confidentiality requirements of the PID Act (s. 16) not only protects the discloser, but also any other people affected by the disclosure.

The confidentiality requirements do not apply to all information in a disclosure, although, we are committed to maintaining confidentiality around:

- any information that may identify the discloser or any person who may be the subject of a disclosure, including the fact a disclosure has been made

Shire of Wiluna Policy Manual

- information relating to a disclosure that, if known, may cause detriment.

Throughout the disclosure process and after its completion, the PID Act provides for the discloser's identity and the identity of any persons, that is, any subject of the disclosure to be kept confidential, except in certain circumstances. Disclosing information which might identify, or tend to identify the disclosers s. 16(1)) or any person, that is, the subject(s) (s. 16(3)) of your disclosure, except in accordance with the PID Act, is an offence punishable with a penalty of a \$24 000 fine or imprisonment for two years.

Confidentiality regarding the discloser

Maintaining confidentiality is an important part of protecting the discloser, from any detrimental action in reprisal for making or intending to make a disclosure.

If the discloser consents to having their identity revealed to assist us in dealing with the disclosure, our PID Officer will record this using the Consent to disclosure of identifying information form.

Sometimes we may need to identify the discloser, without the discloser's consent s. 16(1)(b)-(f) but only where:

- it is necessary to do so having regard to the rules of natural justice or
- it is necessary to do so to enable the matter to be investigated effectively or
- we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or
- we are required by ss.152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Before we identify the discloser for any of the reasons above, our PID Officer will take all reasonable steps to inform the discloser that this will happen and the reasons why. Our PID Officer will use the Notification of disclosure of identifying information form to do this.

If we need to provide information about the identity of the discloser to another person for the reasons above, our PID Officer will inform the other person that further disclosure to a third person may put them at risk of committing an offence.

Our PID Officer will also consider whether it is necessary to inform any external investigator about the identity of the discloser. Where it is necessary to provide this identifying information, our PID Officer will notify as described above.

Confidentiality regarding the person, that is, the subject of the disclosure

The subject of a disclosure may consent to having their identity revealed to assist with the disclosure process s. 16(3)(a). Our PID Officer will use the Consent to disclosure of identifying information form to record this.

Additionally, we may need to reveal identifying information about the subject(s) of a disclosure without their consent, ss. 16(3)(b)-(g) where:

- it is necessary to do so to enable the matter to be investigated effectively
- it is necessary to do so while acting under s. 9
- there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property

Shire of Wiluna Policy Manual

- we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or
- we are required by ss. 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

There is no obligation to advise the subject of a disclosure that identifying information will be released.

Protections

The PID Act provides a range of protections for disclosers (Part 3). It also requires that our Chief Executive Officer provides protection for any employees who make disclosures (s. 23(1(b))).

Don't be afraid to speak up contains general information about the protections provided by the PID Act. Our PID Officer will be able to expand on this information specific to Shire.

We are committed to ensuring that no detrimental action, including workplace reprisals by managers or other employees, occurs as a result of a person making a disclosure. If any of the above does occur, the discloser can request that we take action to protect them. Tell the PID Officer who is handling the disclosure immediately.

The PID Act also provides that the discloser may lose the protections provided in s. 13 in some circumstances, including where they on-disclose information or fail, without reasonable excuse, to assist any person investigating the matters of the disclosure.

Notification requirements

The Chief Executive Officer will ensure that we complete all reporting in accordance with the legislative and administrative requirements of the PID Act.

Provided it is not an anonymous disclosure, our PID Officer will provide the following reports:

- within three months of making a disclosure, the action taken, or propose to take, in relation to the disclosure (s. 10(1))
- when the disclosure process has concluded, the outcome of the investigation and the reasons for taking any action following the investigation (s. 10(4)).

Our PID Officer may also provide a progress report during any investigation, either on their initiative or upon your request (ss. 10(2) and (3)).

Our PID Officer has some limits on what they can include in their reports. Section 11 prevents provision of information that would be likely to adversely affect:

- any person's safety s(1)(a) or
- the investigation of an offence or possible offences s(1)(b) or
- confidentiality as to the existence or identity of any other person who made a public interest disclosure s(1)(c).

Our PID Officer is also prevented from giving any information they must not disclose under ss. 151, 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Shire of Wiluna Policy Manual

Record keeping

During the investigation our PID Officer may make comprehensive and contemporaneous records of any discussions and interviews. These records along with any other documentation or files relating to the disclosure, whether paper or electronic, will be stored securely and only accessed by authorised persons.

F. How to make a public interest disclosure

1. Before you make a disclosure

We strongly encourage anyone thinking about making a public interest disclosure to seek advice from our PID Officer ('proper authority') before they do. A disclosure must be made to a proper authority for it to be covered by the PID Act.

A number of other requirements apply to the discloser, so it is important to understand the rights and responsibilities in the process. This information is outlined generally in [Don't be afraid to speak up](#), available from the Public Sector Commission website at www.publicsector.wa.gov.au and the administration office of the Shire, 70 Wotton Street, Wiluna.

At Shire the following designated position is specified with the authority as the person responsible for receiving disclosures of public interest information in accordance with s. 23(1)(a). For the purposes of this procedure a PID Officer(s) is the proper authority designated under s. 5(3)(h) for dealing with information that falls within the sphere of responsibility for Shire.

The name and contact details are:

Position	Name of PID Officer	Contact details
Chief Executive Officer	Laura Dwyer	(08) 9981 8000

Initial discussions between the discloser and the PID Officer should be general in nature and should not discuss the specific details of the disclosure until the discloser understands their rights and responsibilities under the PID Act. Our PID Officer will also let the discloser know that they need to make the disclosure voluntarily and consciously – we will never force a person to make a disclosure. This is because they cannot withdraw the disclosure once it is made. Once we receive your disclosure, our PID Officer is obliged to act and we may continue to investigate the matters within your disclosure irrespective of your continued approval.

These initial discussions with our PID Officer may help in deciding whether to make a public interest disclosure and enable the PID Officer to ascertain if the information would be covered by the PID Act. If the information appears not to be the type covered by the PID Act, our PID Officer will discuss other mechanisms through which issues may be made, for example, our general complaints or grievance resolution process.

Our PID Officer will be able to provide more detailed information about Shire's disclosure process and what people can expect from it.

You can also contact the Public Sector Commission Advisory Line on (08) 6552 8888 (or 1800 676 607 for country callers) for general information about the disclosure process.

Shire of Wiluna Policy Manual

What is 'sphere of responsibility'?

Under s. 5(3)(h) the PID Officer for an authority can receive information relating to a matter which falls within the 'sphere of responsibility' for their public authority. 'Sphere of responsibility' is not defined in the PID Act but may include:

- matters that relate to Shire or
- a public officer or public sector contractor of Shire or
- a matter or person that the Shire has a function or power to investigate.

Sphere of responsibility

The proper authority to which you need to make the disclosure depends on the type of disclosure information. Where the information is outside of our PID Officer's sphere of responsibility, it may need to be made to another proper authority for it to be considered as a public interest disclosure and for the discloser to receive the protections of the PID Act. A list of proper authorities and the information they can receive is covered in *Don't be afraid to speak up*.

2. Making the disclosure

A discloser needs to clearly identify that they are making a public interest disclosure. For the purposes of accountability and certainty, persons wishing to make a disclosure of public interest information under the PID Act are encouraged to do so in writing. As we expect that most disclosures will be made in writing the Shire has developed a form which can be used for the purpose of making such a disclosure. There is no requirement to use the form. The form will help to define the details of the disclosure. A discloser may fill out the form themselves or our PID Officer may complete the form if they are speaking with the discloser and then have them sign the form to acknowledge they are making a disclosure voluntarily and consciously.

We must accept anonymous disclosures, but if a discloser decides to make an anonymous disclosure, they should understand that it may be more difficult for our PID Officer to investigate or take action about the disclosure. This is because they cannot come back to seek any further information. We are also not required to provide any reports about the progress or final outcome of the disclosure, if the discloser chooses to remain anonymous.

An anonymous disclosure may not prevent the discloser from being identified during an investigation. Additionally, if our PID Officer does not know who made the disclosure, it will be difficult for them to ensure the discloser is protected and to prevent any reprisal or detrimental action.

3. Determining whether your matter is an appropriate disclosure

Once our PID Officer has received the disclosure they will assess whether it meets the requirements under the PID Act. It may be that our PID Officer undertakes initial inquiries and decides not to take the matter any further, as it does not constitute an appropriate public interest disclosure.

If the disclosure is not one to which the PID Act applies, our PID Officer will let the discloser know the reasons for their decision (unless you made an anonymous disclosure) and make proper and adequate records about it. Some matters raised within the disclosure may not be matters to which the PID Act applies and the PID Officer may discuss with the discloser other pathways to report these matters.

Shire of Wiluna Policy Manual

If the disclosure is one to which the PID Act applies, our PID Officer will ensure proper and adequate records are made and will communicate with the discloser further, unless it is an anonymous disclosure.

Our PID Officer will notify the discloser within three months about what we plan to do in dealing with the disclosure unless it is an anonymous disclosure.

4. Determining whether your public interest disclosure will be investigated

After assessing the disclosure as one to which the PID Act applies, our PID Officer will consider whether it will be investigated, guided by the requirements in s. 8. The reasons a PID Officer may not investigate the disclosure include:

- the matter is trivial
- the disclosure is vexatious or frivolous
- there is no reasonable prospect of obtaining sufficient evidence due to the time that has elapsed since the matter(s) occurred the matter is being or has been adequately or properly investigated by another proper authority, s. 5(3).

Our PID Officer will make proper and adequate records of their decision and reasons about whether to investigate or not.

5. Referring public interest matters

Where our PID Officer assesses the disclosure as one to which the PID Act applies, but they do not have the functions or power to investigate one or more matters within the disclosure, they will refer the information to the appropriate authority for investigation as provided for under the PID Act. Alternatively, a discloser may also be able to make a disclosure directly to this new authority, if they wish to receive reports from them about the disclosure. For example, our PID Officer may need to refer an allegation of an offence supported by evidence to the Western Australia Police for investigation.

6. Investigating the disclosure

Our PID Officer will investigate, or cause to be investigated, any matters in the disclosure within the sphere of responsibility. Our PID Officer may cause the disclosure to be investigated by engaging a suitably skilled staff member within the Shire or an externally contracted investigator.

If causing the disclosure to be investigated, our PID Officer will ensure that the person undertaking the investigation understands the requirements of the PID Act, in particular the confidentiality requirements and protections for disclosers. Our PID Officer will only provide the name of the discloser and that of the subject of the disclosure to the investigator in accordance with s. 16 of the PID Act.

When investigating the disclosure, our PID Officer or investigator is limited by the functions and powers derived from our operating legislation. The PID Act does not provide for any additional investigative powers.

If you are an employee, you are expected to cooperate with any investigation into the disclosure to maintain the protections under the PID Act. A discloser is also expected to act in accordance with our Code of conduct at all times.

Shire of Wiluna Policy Manual

Employees who are the subject of the disclosure can clarify the process and what to expect with our PID Officer.

Our PID Officer may also decide to discontinue an investigation, in accordance with s. 8(2). If this happens, they will give the discloser reasons for their decision in accordance with s. 8(3), unless they made an anonymous disclosure. The PID Officer may also notify any subject(s) of the disclosure if they discontinue the investigation.

To ensure the disclosure is adequately and properly investigated our PID Officer, or other investigator, will be guided by the following procedures:

Procedures for an investigation

Develop the terms of reference for the investigation, clarifying the key issues in the disclosure ensuring the objectives of the investigation include

- collecting and collating information related to the disclosure
- considering the information collected
- drawing conclusions objectively and impartially
- specifying a date by which the investigation should be completed and a report provided to the discloser about the outcome, bearing in mind that the discloser may be able to disclose to a journalist if
- the PID Officer does not notify the discloser within three months of them making their disclosure about how they plan to deal with the disclosure
- the PID Officer discontinues an investigation
- the PID Officer does not complete the investigation within six months
- the PID Officer does not provide a final report to the discloser about the outcome and any action taken, including the reasons for that action informing the subject of the disclosure about their rights and obligations under the PID Act, the PID Officer's code of conduct and integrity, any agency code of conduct and the law maintaining procedural fairness for the person who is the subject of the disclosure the investigator making contemporaneous notes of discussions and interviews and, where practicable and appropriate, recording discussions and interviews on audio or videotape (ensuring people are made aware they are being recorded) ensuring strict security to maintain the confidentiality requirements of the PID Act.

What are your responsibilities if you are the subject of a disclosure?

A subject of a disclosure is a person of interest about whom an allegation of a public interest disclosure has been made.

We will treat the person fairly and impartially throughout the process and inform them of their rights and obligations.

We will generally keep the parties involved informed during any investigation, although we cannot release any information to the person that may prejudice our investigation. As an employee it is expected that they will act in accordance with our Code of conduct at all times.

Shire of Wiluna Policy Manual

The PID Act provides the person with some rights and obligations as a person subject to a disclosure. Firstly, the subject has a right to have their identity kept confidential under s. 16(3), unless one of the following conditions apply:
you consent to your identity being disclosed

- it is necessary to enable the matter to be investigated effectively
- it is necessary to do so in taking action within s. 9
- there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property
- is made in accordance with a court order or other body having authority to hear evidence
- it is made in accordance with ss. 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

We will also provide appropriate natural justice. This means that, before we take any disciplinary or other action against the person under s. 9, we will give you the opportunity to:

- be informed of the substance of the allegations and
- make a submission either verbally or in writing in relation to the matter.

If you are the subject of a disclosure, you must not identify or tend to identify the identity of the discloser or a person who they think might be the discloser, as they also have rights to confidentiality under the PID Act. It is an offence under s. 16 to identify or tend to identify any person who has made a disclosure under the PID Act.

Also, you must not engage in reprisal action, threaten anyone with reprisal action or have someone else conduct this action on your behalf because someone has made, or intends to make, a disclosure. It is still an offence to conduct this action against any person you believe has made the disclosure even if they were not the individual who actually made the disclosure. This is an offence under s. 14(1) of the PID Act.

7. Taking action

Our PID Officer will act where they form the opinion that a person may be, may have been or may in the future be involved in conduct which may be the subject of a public interest disclosure. Usually, our PID Officer will form this opinion at the conclusion of an investigation, although there may be instances where they need to take immediate action and the PID Act enables them to do this.

Action our PID Officer may take under s. 9 includes, but is not limited to:

- preventing the matter disclosed from continuing or occurring
- referring the matter to the Western Australia Police or other appropriate body or
- taking disciplinary action against a person responsible for the matter.

The options above are not mutually exclusive. Our PID Officer may take more than one action depending on the circumstances. For example, our PID Officer may seek to terminate the employment of an employee caught stealing and refer the matter to the Western Australia Police.

Shire of Wiluna Policy Manual

In taking action our PID Officer and/or Shire is limited by the powers and functions derived from our operating legislation. The PID Act does not provide for any additional powers to act. We are also guided by what is necessary and reasonable in the circumstances.

Before taking any action, we will give the person against whom the action is to be taken (the subject of the disclosure) an opportunity to respond, either verbally or in writing, to ensure procedural fairness.

Confidentiality and record keeping when acting

We will maintain confidentiality in accordance with the PID Act when acting.

Our PID Officer will keep appropriate records about any action taken, as well as recording a summary of this action in the public interest disclosure register.

8. After the public interest disclosure process has been finalised

The PID Act places no further obligations on Shire or our PID Officer(s) after the disclosure process is complete. The confidentiality requirements of the PID Act, however, continue to apply to you and all other people involved with the disclosure.

The PID Act does not provide for you to appeal the outcome of the disclosure process. You may be able to make another disclosure to another proper authority if the information relates to their functions or sphere of responsibility (s. 5). See [Don't be afraid to speak up](#) for the correct proper authority for your disclosure.

However, this 'new' proper authority may be able to decline to investigate the disclosure under s. 8 if they consider the matter(s) has already been properly or adequately investigated (as a public interest disclosure).

Shire of Wiluna Policy Manual

9. Making a disclosure to a journalist

The PID Act provides for certain circumstances where a discloser may be able to make a protected disclosure to a journalist s. 7A(d). These circumstances apply where the discloser has first made a disclosure to the PID Officer or another proper authority named in the PID Act (outlined in s. 5 or Don't be afraid to speak up).

Importantly, the PID Act states that to attract the privileges and protections of the PID Act when disclosing to a journalist, the discloser must disclose information that is substantially the same as what was disclosed in the original disclosure and the PID Officer that received the original disclosure:

- did not notify the discloser within three months of making the disclosure about actions they propose to take or have already taken or
- refused to investigate, or discontinued the investigation of, a matter raised in the disclosure or
- did not complete an investigation within six months of the discloser making the disclosure or
- completed an investigation but did not recommend that action be taken or
- did not provide the discloser with a report stating the outcome of any investigation or any action proposed or taken and the reasons for those actions.

We are committed to ensuring that we provide the notifications required under the PID Act and that the discloser understands the reasons for our decisions and actions. If a discloser is considering making a disclosure to a journalist because they believe their circumstances meet one or more of the requirements outlined above, we would encourage the discloser to discuss this with the PID Officer prior to disclosure to a journalist.

It is also recommended that the discloser seek their own legal advice before taking any action in relation to matters that have been disclosed under the PID Act.

If a discloser makes an anonymous disclosure, they may not be able to demonstrate they meet the above requirements and we are not obliged to provide the discloser with any notifications about what happens to the disclosure.

– End of Procedure

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	Governance
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Public Interest Disclosure (PID)

Guidelines for public authorities

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Disclaimer

This publication has been developed to assist public authorities. However, it is a guide only and should not be relied on as legal advice or regarded as a substitute for legal advice.

Accessibility

Copies of this publication are available in alternative formats upon request.

Contents

Purpose of these guidelines	4
Structure of these guidelines	4
Important note for public authorities	4
Public interest disclosure procedures for the [insert name of public authority]	5
A. Organisational commitment for reporting public interest information	5
B. Purpose of the internal procedures	6
C. Scope and application of internal procedures	7
D. Overview of roles and responsibilities of parties involved in the disclosure process at [insert name of public authority]	8
E. Managing public interest disclosures	11
Overarching requirements of the <i>Public Interest Disclosure Act 2003</i>	11
F. How to make a public interest disclosure	15

Purpose of these guidelines

The Public Sector Commissioner has developed these guidelines in accordance with s. 21 of the *Public Interest Disclosure Act 2003* (PID Act) to assist authorities develop their own internal procedures. Under s. 23(1)(e) and s. 23(2) principal executive officers (PEOs) of public authorities (authorities) are required to prepare and publish internal procedures relating to their obligations under the PID Act. Internal procedures must be consistent with the PID Act and these guidelines.

While these guidelines cover the requirements for an authority under the PID Act. Authorities are encouraged to adapt or enhance these procedures to best reflect their operating context. Authorities will need to add information as to how they will specifically meet the requirements of the PID Act to receive, investigate, take appropriate action and provide reports to disclosers.

When developing internal procedures, authorities will need to consider these guidelines in conjunction with:

- the *Public Interest Disclosure Act 2003*
- the *Public Interest Disclosure Regulations 2003*
- *Public Interest Disclosure (PID): Supporting information for Principal Executive Officers and PID Officers (proper authorities)*
- *Don't be afraid to speak up*
- *Guide for managers.*

Structure of these guidelines

These guidelines are structured as follows.

- Content in black can be used as a template and directly replicated by authorities.
- Sections with [red text] allow public authorities to insert their own information, for example, name of public authority and the proper authority. The latter being the person designated to receive disclosures under s. 23(1)(a), referred to as the PID Officer.
- Text in blue boxes contains additional information for authorities to consider for inclusion when customising the procedures. Authorities **should delete** these blue boxes before the document is approved and published by the principal executive officer.

All references to sections (that is, 's' or 'ss.') in these guidelines and, hence, procedures for public authority on pages 5-24 relate to the PID Act, unless otherwise stated.

Important note for public authorities

While information provided in these guidelines and the supporting information for principal executive officers and proper authority (PID Officer) reflects the requirements of the PID Act, there will be, from time to time, circumstances that raise complex questions of law, where there is a real possibility of litigation or where the matter is otherwise highly contentious. In these cases, further legal or other professional advice should be sought before taking action.

Public interest disclosure procedures for the [insert name of public authority]

A. Organisational commitment for reporting public interest information

The [insert name of public authority] does not tolerate corrupt or other improper conduct.

The [insert name of public authority] is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The PID Act recognises the value and importance of reporting as a means to identify and address wrongdoing.

We strongly support disclosures being made by employees about corrupt or other improper conduct. We also strongly support contractors and members of the community making disclosures about corrupt or improper conduct.

The [insert name of public authority] does not tolerate any of its employees, contractors or subcontractors taking reprisal action against anyone who makes or proposes to make a public interest disclosure.

The [insert name of public authority] will take all reasonable steps to protect employees from any detrimental action in reprisal for the making of a public interest disclosure.

The commitment to effectively manage public interest disclosures extends to a proper authority of [insert name of public authority]. The persons responsible for receiving disclosures of public interest information designated under s. 23(1)(a) of the PID Act will abide by the [PID Code of conduct and integrity](#) in performing their duties.

The [insert name of public authority] is also committed to responding to the disclosure thoroughly and impartially. We will treat all people in the disclosure process fairly, including those who may be the subject of a disclosure.

The [insert name of public authority] will provide as much information as possible to people considering making a public interest disclosure. These internal procedures are accessible to all employees and contractors. Copies are available from the designated person appointed as the proper authority (Public Interest Disclosure (PID) Officer) and will be kept at [specify locations from which internal procedures are to be available, for example, intranet, network drive, hard copy etc.].

General information about public interest disclosures and how [insert name of public authority] will manage a disclosure is available for external clients and members of the community on our website [insert public authority's website address].

While these procedures focus on public interest disclosures, we are committed to dealing with all reports of suspected wrongdoing. We encourage people to report, if they witness any such behaviour. [insert name of public authority] will consider each matter under the appropriate reporting pathway and make every attempt to protect staff members making reports from any reprisals.

B. Purpose of the internal procedures

Our [insert position title of public authority's PEO] must prepare and publish these internal procedures under s. 23(1)(e) of the PID Act.

These procedures outline how we will meet our obligations under the PID Act. They cover the roles and responsibilities of the [insert position title of public authority's PEO], the person designated as the proper authority in accordance with s. 23(1)(a) and s. 5(3)(h) referred to in this document as the PID Officer, the discloser and the subject of the disclosure.

The procedures are to be read in conjunction with the PID Act, *Public Interest Disclosure Regulations 2003* and *Don't be afraid to speak up*.

Awareness raising

Consider strategies to inform employees, contractors and members of the community about the public interest disclosure process and publish documents accordingly. As the PID Officer it is your role to support the PEO to ensure compliance with s. 23(1).

The Public Sector Commission also has a number of products on its website www.publicsector.wa.gov.au. Your authority may use these to inform PID Officers, managers, employees and members of the community. *Don't be afraid to speak up* is a handy guide for people thinking about making a disclosure.

Communicating to employees and contractors

Consider:

- integrating information about the disclosure process and your authority's commitment to the principles of reporting wrongdoing in your induction processes
- how information about public interest disclosures may be integrated into your code of conduct and corporate policies
- where and how your authority will publish its internal procedures to encourage greater awareness of using the disclosure process as a reporting pathway.

Communicating to managers

Many employees raise issues with their managers in the first instance. Ensure your authority's managers are aware of the disclosure process, where they can access information for disclosers and the names of the authority's PID Officers, if they need to refer an employee.

When someone speaks up – Guide for managers provides general information for managers about the disclosure process.

Communicating to members of the community

Consider using the template Appendix A to develop and publish on your authority's website a general information brochure for clients and members of the community about the disclosure process in your authority. It is at your PEO's discretion whether to publish these full internal procedures on your website.

C. Scope and application of internal procedures

These procedures apply to all people involved in the public interest disclosure process, including our [insert position title of public authority's PEO], PID Officer(s), employees of the [insert name of public authority] and/or any person making a public interest disclosure and any subject(s) of a disclosure.

These procedures should be read in conjunction with:

- *Public Interest Disclosure Act 2003*
- *Public Interest Disclosure Regulations 2003*
- [include any specific legislation applying to the public authority and any other applicable policies or codes, such as the *Code of Ethics*, authority's *Code of conduct*].

The behaviour of all employees involved in the public interest disclosure process must accord with our Code of conduct at all times. A breach of the Code of conduct may result in disciplinary action.

D. Overview of roles and responsibilities of parties involved in the disclosure process at **[insert name of public authority]**

Person / role	Responsibilities
Principal executive officer (s. 23) (in [insert name of public authority] , the [insert position title of public authority's PEO]):	<ul style="list-style-type: none"> Designates the occupant of a specified position (a PID Officer) to receive public interest disclosures related to [insert name of public authority] (s. 23(1)(a)). Provides protection from detrimental action or the threat of detrimental action for any employee of [insert name of public authority] who makes a public interest disclosure (s. 23(1)(b)). Ensures [insert name of public authority] complies with the PID Act and the code of conduct and integrity established by the Public Sector Commissioner (ss. 23(1)(c) and (d)). Prepares and publishes internal procedures, consistent with those prepared by the Public Sector Commission, detailing how [insert name of public authority] will meet its obligations under the PID Act (s. 23(1)(e)). Provides information (s. 23(1)(f)) to the Public Sector Commissioner on the: <ul style="list-style-type: none"> number of disclosures received by [insert name of public authority] results of any investigations conducted as a result of the disclosures action, if any taken, as a result of each disclosure any matters as prescribed. May have a role in enabling an investigation to be undertaken or taking disciplinary action against individuals under functions and powers separately from the PID Act.

Person / role	Responsibilities
<p>The Proper Authority (s. 5(3), s. 7 and s. 18)</p> <p>or</p> <p>PID Officer(s 23(1)(a)):</p>	<ul style="list-style-type: none"> • As is designated by ss. 5(3)(a-g) or by the [insert position title of public authority's PEO] of [insert name of public authority], under s. 23(1)(a) the PID Officer is to receive disclosures related to the [insert name of public authority]. • Provides information to potential disclosers about their rights and responsibilities consistent with the Code of conduct and integrity established under s. 20(1). • Receives and manages public interest disclosures in accordance with the PID Act (s. 5(3)). • Notifies the discloser within three months of the disclosure being made about what action is planned in dealing with the disclosure (s. 10(1)). • Where appropriate, investigates, or causes an investigation of, the matters in the disclosures (s. 8(1)). • Where appropriate, provides information to subjects of a disclosure about their rights, responsibilities, duties and potential offences (s. 9(2), s. 14, s. 15, s. 16 and s. 24). • Where appropriate, takes such action as is necessary and reasonable, within their functions and powers in accordance with s. 9. • Maintains confidentiality of the identity of the discloser and subject(s) of disclosures, in accordance with the requirements of the PID Act (s. 11 and s. 16). • Provides progress reports where requested and a final report to the discloser in accordance with s. 10. • Creates and maintains proper and secure records in relation to the disclosures in accordance with the Code of conduct and integrity established under s. 20(1) and the <i>State Records Act 2000</i>. • Completes a PID Register for each disclosure lodged (s. 23(1)(f)). • Acts in accordance with the rules of natural justice (s. 9(2) and s. 16(1)(b)). • Acts in accordance with the code of conduct and integrity established by the Public Sector Commissioner (s. 20(1)) and any authority-specific code of conduct established separately from the PID Act.

Person / role	Responsibilities
The discloser:	<ul style="list-style-type: none"> • Makes a public interest disclosure to a proper authority or our PID Officer if the matter relates to [insert name of public authority] (s. 5(1)). • Believes on reasonable grounds the information in their disclosure is, or may be, true (s. 5(2)). • Does not disclose information subject to legal professional privilege (s. 5(6)). • Does not knowingly and recklessly make a false or misleading disclosure (s. 24(1)). • Maintains confidentiality of the information disclosed and the identity of the person(s) to whom the information relates, in accordance with the requirements of the PID Act (s. 16 and s. 17(1)(b)). • Assists any person investigating the matter to which the disclosure relates by supplying the person with any information requested (s. 17(1)(a)).
The subject of the disclosure (person about whom disclosure is made):	<ul style="list-style-type: none"> • Is afforded the opportunity to make a submission, either orally or in writing, in relation to the matter before preventative or disciplinary action is taken (s. 9(2)). • Maintains confidentiality of the identity of the discloser, in accordance with the requirements of the PID Act (s. 16(1)). • Is to be treated in accordance with the rules of natural justice (s. 16(1)(b)). • Does not take or threaten to take detrimental action (defined in s. 3) against a person because they have made or intend to make a disclosure (s. 14(1)). • Does not incite another person to take detrimental action against another because they have made or intend to make a disclosure (s. 14(2)). • Does not commit an act of victimisation by taking or threatening to take detrimental action against the person making or intending to make a disclosure (s. 15(1)).
An investigating officer:	<ul style="list-style-type: none"> • May investigate matters of public interest information on behalf of a proper authority of [insert name of public authority], in accordance with the terms of reference given to them. • Maintains confidentiality of the identity of the disclosure and any persons subject to the disclosure, in accordance with s. 16. • Makes, and keeps secure, comprehensive records of any investigation undertaken.

E. Managing public interest disclosures

The following procedures describe how [insert name of public authority] will manage the public interest disclosure process.

Overarching requirements of the *Public Interest Disclosure Act 2003*

The PID Act has some overarching requirements for handling disclosures. These requirements separate the public interest disclosure process from other reporting or complaint handling processes. The PID Act does not, however, displace the notification or reporting requirements of the *Corruption, Crime and Misconduct Act 2003*, which are paramount. The following section outlines how we will meet these requirements, as well as expectations of you, as a discloser, and any subject(s) of your disclosure.

What is ‘public interest information’?

The PID Act only applies to disclosures of public interest information (defined in s. 3). Public interest information means information that:

- relates to the performance of a public function by a public authority, public officer or public sector contractor (either before or after the commencement of the PID Act) and
- shows or tends to show that a public authority, a public officer, or a public sector contractor is, has been or proposes to be involved in
 - improper conduct or
 - an act or omission that constitutes an offence under a written (State) law or
 - substantial unauthorised or irregular use of, or substantial mismanagement of, public resources or
 - an act done or omission that involves a substantial and specific risk of
 - injury to public health or
 - prejudice to public safety or
 - harm to the environment or
 - a matter of administration that can be investigated under section 14 of the *Parliamentary Commissioner Act 1971* by the Parliamentary Commissioner (Ombudsman Western Australia).

Confidentiality

Maintaining confidentiality is an important part of managing a disclosure. The confidentiality requirements of the PID Act (s. 16) not only protects the discloser, but also any other people affected by the disclosure.

The confidentiality requirements do not apply to all information in a disclosure, although, we are committed to maintaining confidentiality around:

- any information that may identify the discloser or any person who may be the subject of a disclosure, including the fact a disclosure has been made
- information relating to a disclosure that, if known, may cause detriment.

Throughout the disclosure process and after its completion, the PID Act provides for the disclosers identity and the identity of any persons, that is, any subject of the disclosure to be kept confidential, except in certain circumstances. Disclosing information which might identify, or tend to identify the disclosers s. 16(1)) or any person, that is, the subject(s) (s. 16(3)) of your disclosure, except in accordance with the PID Act, is an offence punishable with a penalty of a \$24 000 fine or imprisonment for two years.

Confidentiality regarding the discloser

Maintaining confidentiality is an important part of protecting the discloser, from any detrimental action in reprisal for making or intending to make a disclosure.

If the discloser consents to having their identity revealed to assist us in dealing with the disclosure, our PID Officer will record this using the [Consent to disclosure of identifying information form](#).

Sometimes we may need to identify the discloser, without the discloser's consent s. 16(1) (b)-(f) but only where:

- it is necessary to do so having regard to the rules of natural justice or
- it is necessary to do so to enable the matter to be investigated effectively or
- we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or
- we are required by ss.152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Before we identify the discloser for any of the reasons above, our PID Officer will take all reasonable steps to inform the discloser that this will happen and the reasons why. Our PID Officer will use the [Notification of disclosure of identifying information](#) form to do this.

If we need to provide information about the identity of the discloser to another person for the reasons above, our PID Officer will inform the other person that further disclosure to a third person may put them at risk of committing an offence.

Our PID Officer will also consider whether it is necessary to inform any external investigator about the identity of the discloser. Where it is necessary to provide this identifying information, our PID Officer will notify as described above.

Confidentiality plan

Although a formalised confidentiality plan is not required under the PID Act, the development of such a plan is considered good practice. Open and effective communication with the discloser will build rapport and trust and, once established, will enable collaboration particularly when difficult decision points are encountered.

The plan should outline methods to provide support and protect the discloser from the risk of reprisal. Consider strategies that cover:

- communication methods and frequency of communication
- meeting locations
- frequency of progress reports.

The proposed text in this section could read:

‘If your confidentiality cannot be maintained, we will develop a plan to support and protect you from any potential risks of detrimental action. You will be involved in developing this plan’.

Confidentiality regarding the person, that is, the subject of the disclosure

The subject of a disclosure may consent to having their identity revealed to assist with the disclosure process s. 16(3)(a). Our PID Officer will use the **Consent to disclosure of identifying information form** to record this.

Additionally, we may need to reveal identifying information about the subject(s) of a disclosure without their consent, ss. 16(3)(b)-(g) where:

- it is necessary to do so to enable the matter to be investigated effectively
- it is necessary to do so in the course of taking action under s. 9
- there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property
- we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or
- we are required by ss. 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

There is no obligation to advise the subject of a disclosure that identifying information will be released.

Protections

The PID Act provides a range of protections for disclosers (Part 3). It also requires that our **[insert position title of public authority's PEO]** provides protection for any employees who make disclosures (s. 23(1(b))).

Don't be afraid to speak up contains general information about the protections provided by the PID Act. Our PID Officer will be able to expand on this information specific to **[insert name of public authority]**.

We are committed to ensuring that no detrimental action, including workplace reprisals by managers or other employees, occurs as a result of a person making a disclosure. If any of the above does occur, the discloser can request that we take action to protect them. Tell the PID Officer who is handling the disclosure immediately.

The PID Act also provides that the discloser may lose the protections provided in s. 13 in some circumstances, including where they on-disclose information or fail, without reasonable excuse, to assist any person investigating the matters of the disclosure.

Notification requirements

[Insert name of PID Officer] will ensure that we complete all reporting in accordance with the legislative and administrative requirements of the PID Act.

Provided it is not an anonymous disclosure, our PID Officer will provide the following reports:

- within three months of making a disclosure, the action taken, or propose to take, in relation to the disclosure (s. 10(1))
- when the disclosure process has concluded, the outcome of the investigation and the reasons for taking any action following the investigation (s. 10(4)).

Our PID Officer may also provide a progress report during any investigation, either on their initiative or upon your request (ss. 10(2) and (3)).

Our PID Officer has some limits on what they can include in their reports. Section 11 prevents provision of information that would be likely to adversely affect:

- any person's safety s(1)(a) or
- the investigation of an offence or possible offences s(1)(b) or
- confidentiality as to the existence or identity of any other person who made a public interest disclosure s(1)(c).

Our PID Officer is also prevented from giving any information they must not disclose under ss. 151, 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Record keeping

During the investigation our PID Officer may make comprehensive and contemporaneous records of any discussions and interviews. These records along with any other documentation or files relating to the disclosure, whether paper or electronic, will be stored securely and only accessed by authorised persons.

PID Register

Although a formal PID Register is not required to be developed under the PID Act, the maintenance of a PID Register is considered good practice. The Public Sector Commission has created a PID Register template to assist an authority with the effective management of PID disclosures and to comply with the reporting requirements of ss. 19 and 23(1)(f).

All information required for reporting to the Commission will be able to be extracted from the register.

The proposed text in this section could read:

To assist with annual reporting to the Public Sector Commissioner we will maintain a public interest disclosure register. We will assign a unique register number to each disclosure and record key information about your disclosure, any investigation and the outcome in the public interest disclosure register. This register (paper and/or electronic) is kept strictly confidential and maintained in a secure location.

F. How to make a public interest disclosure

1. Before you make a disclosure

We strongly encourage anyone thinking about making a public interest disclosure to seek advice from our PID Officer ('proper authority') before they do. A disclosure must be made to a proper authority for it to be covered by the PID Act.

A number of other requirements apply to the discloser, so it is important to understand the rights and responsibilities in the process. This information is outlined generally in [Don't be afraid to speak up](#), available from the Public Sector Commission website at www.publicsector.wa.gov.au and [\[insert names of other locations within public authority that potential disclosers can access the publication\]](#).

At [\[insert name of public authority\]](#) the occupant(s) of the following designated position(s) are specified with the authority as the person(s) responsible for receiving disclosures of public interest information in accordance with s. 23(1)(a). For the purposes of this procedure a PID Officer(s) is the proper authority designated under s. 5(3)(h) for dealing with information that falls within the sphere of responsibility for [\[insert name of public authority\]](#).

Their names and contact details are:

Position	Name of PID Officer	Contact details
[Fill in details here]	[insert rows as required]	

Initial discussions between the discloser and the PID Officer should be general in nature and should not discuss the specific details of the disclosure until the discloser understands their rights and responsibilities under the PID Act. Our PID Officer will also let the discloser know that they need to make the disclosure voluntarily and consciously – we will never force a person to make a disclosure. This is because they cannot withdraw the disclosure once it is made. Once we receive your disclosure, our PID Officer is obliged to take action and we may continue to look into the matters within your disclosure irrespective of your continued approval.

These initial discussions with our PID Officer may help in deciding whether to make a public interest disclosure and also enable the PID Officer to ascertain if the information would be covered by the PID Act. If the information appears not to be the type covered by the PID Act, our PID Officer will discuss other mechanisms through which issues may be made, for example, our general complaints or grievance resolution process.

Our PID Officer will be able to provide more detailed information about [insert name of public authority]'s disclosure process and what people can expect from it.

You can also contact the Public Sector Commission Advisory Line on (08) 6552 8888 (or 1800 676 607 for country callers) for general information about the disclosure process.

What is 'sphere of responsibility'?

Under s. 5(3)(h) the PID Officer for an authority can receive information relating to a matter which falls within the 'sphere of responsibility' for their public authority. 'Sphere of responsibility' is not defined in the PID Act but may include:

- matters that relate to [insert name of public authority] or
- a public officer or public sector contractor of [insert name of public authority] or
- a matter or person that the [insert name of public authority] has a function or power to investigate.

Sphere of responsibility

Consider providing some examples of matters that may fall into your authority's sphere of responsibility.

The proper authority to which you need to make the disclosure depends on the type of disclosure information. Where the information is outside of our PID Officer's sphere of responsibility, it may need to be made to another proper authority for it to be considered as a public interest disclosure and for the discloser to receive the protections of the PID Act. A list of proper authorities and the information they can receive is covered in *Don't be afraid to speak up*.

Proper authority

To be covered under the PID Act and for the protections of the PID Act to apply, a public interest disclosure must be made to a proper authority. The proper authority for a disclosure will depend on the information or 'matter' in the disclosure. In some cases, a public interest disclosure may be made to an external 'named' proper authority, as outlined in s. 5(3).

In these named authorities, a broader range of officers may require training to receive public interest disclosures. For example, any police officer may be a proper authority for disclosures relating to offences.

Named authority

If your authority is an authority named in the PID Act, your PEO also needs to appoint a PID Officer to deal with information relating to your authority (as per s. 5(3)). Include the relevant paragraph (below) in your procedures.

For the Corruption and Crime Commission

The PID Act also provides for the Corruption and Crime Commission (CCC) to receive public interest disclosures of information relating to an offence under State law. Subsequent references in these procedures to the PID Officer shall be taken to include an employee or officer of the CCC who receives, on behalf of the CCC, information relating to an offence under State law.

For the WA Police

The PID Act also provides for any police officer to receive public interest disclosures of information relating to an offence under State law. Subsequent references in these procedures to the PID Officer shall be taken to include a police officer who receives a public interest disclosure relating to an offence under State law.

For the Parliamentary Commissioner (Ombudsman Western Australia)

The PID Act also provides for the Ombudsman to receive public interest disclosures of information relating to matters of administration within the jurisdiction of the Ombudsman, and matters relating to most public officers. Subsequent references in these procedures to the PID Officer shall be taken to include an officer of the Ombudsman who receives, on behalf of the Ombudsman, information relating to these matters.

For the Auditor General

The PID Act also provides for the Auditor General to receive public interest disclosures of information relating to substantial unauthorised or irregular use or substantial mismanagement of public resources. Subsequent references in these procedures to the PID Officer shall be taken to include a person appointed by the Auditor General who receives, on behalf of the Auditor General, information relating to these matters.

For the Public Sector Commission

The PID Act also provides for the Public Sector Commissioner to receive public interest disclosures of information that relates to a Public Officer (other than a Member of Parliament, a Minister of the Crown, a judicial officer or an officer referred to in Schedule 1 to the *Parliamentary Commissioner Act 1971*). Subsequent references in these procedures to the PID Officer shall be taken to include the Public Sector Commissioner.

2. Making the disclosure

A discloser needs to clearly identify that they are making a public interest disclosure. For the purposes of accountability and certainty, persons wishing to make a disclosure of public interest information under the PID Act are encouraged to do so in writing. As we expect that most disclosures will be made in writing the [insert name of public authority] has developed a form which can be used for the purpose of making such a disclosure. There is no requirement to use the form. The form will help to define the details of the disclosure. A discloser may fill out the form themselves or our PID Officer may complete the form if they are speaking with the discloser and then have them sign the form to acknowledge they are making a disclosure voluntarily and consciously.

We must accept anonymous disclosures, but if a discloser decides to make an anonymous disclosure they should understand that it may be more difficult for our PID Officer to investigate or take action about the disclosure. This is because they cannot come back to seek any further information. We are also not required to provide any reports about the progress or final outcome of the disclosure, if the discloser chooses to remain anonymous.

An anonymous disclosure may not prevent the discloser from being identified during an investigation. Additionally, if our PID Officer does not know who made the disclosure, it will be difficult for them to ensure the discloser is protected and to prevent any reprisal or detrimental action.

Lodgement form

Consider publishing the **Public interest disclosure lodgement form** as a separate document in addition to it being an Appendix to these internal procedures so disclosers can see the information required when they make their public interest disclosure.

3. Determining whether your matter is an appropriate disclosure

Once our PID Officer has received the disclosure they will assess whether it meets the requirements under the PID Act. It may be that our PID Officer undertakes initial inquiries and decides not to take the matter any further, as it does not constitute an appropriate public interest disclosure.

If the disclosure is not one to which the PID Act applies, our PID Officer will let the discloser know the reasons for their decision (unless you made an anonymous disclosure) and make proper and adequate records about it. Some matters raised within the disclosure may not be matters to which the PID Act applies and the PID Officer may discuss with the discloser other pathways to report these matters.

If the disclosure is one to which the PID Act applies, our PID Officer will ensure proper and adequate records are made and will communicate with the discloser further, unless it is an anonymous disclosure.

Our PID Officer will notify the discloser within three months about what we plan to do in dealing with the disclosure, unless it is an anonymous disclosure.

4. Determining whether your public interest disclosure will be investigated

After assessing the disclosure as one to which the PID Act applies, our PID Officer will consider whether it will be investigated, guided by the requirements in s. 8. The reasons a PID Officer may not investigate the disclosure include:

- the matter is trivial
- the disclosure is vexatious or frivolous
- there is no reasonable prospect of obtaining sufficient evidence due to the time that has elapsed since the matter(s) occurred
- the matter is being or has been adequately or properly investigated by another proper authority, s. 5(3).

Our PID Officer will make proper and adequate records of their decision and reasons about whether to investigate or not.

Functions and powers to investigate

Consider adding to your internal procedures examples of the matters which your authority has the functions and power to investigate. This will be in accordance with any legislation under which your authority operates, including any independence your authority may have under a written law.

5. Referring public interest matters

Where our PID Officer assesses the disclosure as one to which the PID Act applies, but they do not have the functions or power to investigate one or more matters within the disclosure, they will refer the information to the appropriate authority for investigation as provided for under the PID Act. Alternatively, a discloser may also be able to make a disclosure directly to this new authority, if they wish to receive reports from them about the disclosure. For example, our PID Officer may need to refer an allegation of an offence supported by evidence to the Western Australia Police for investigation.

6. Investigating the disclosure

Our PID Officer will investigate, or cause to be investigated, any matters in the disclosure within the sphere of responsibility. Our PID Officer may cause the disclosure to be investigated by engaging a suitably skilled staff member within the [insert name of public authority] or an externally contracted investigator.

If causing the disclosure to be investigated, our PID Officer will ensure that the person undertaking the investigation understands the requirements of the PID Act, in particular the confidentiality requirements and protections for disclosers. Our PID Officer will only provide the name of the discloser and that of the subject of the disclosure to the investigator in accordance with s. 16 of the PID Act.

When investigating the disclosure, our PID Officer or investigator is limited by the functions and powers derived from our operating legislation. The PID Act does not provide for any additional investigative powers.

If you are an employee, you are expected to cooperate with any investigation into the disclosure to maintain the protections under the PID Act. A discloser is also expected to act in accordance with our Code of conduct at all times.

Employees who are the subject of the disclosure can clarify the process and what to expect with our PID Officer.

Our PID Officer may also decide to discontinue an investigation, in accordance with s. 8(2). If this happens, they will give the discloser reasons for their decision in accordance with s. 8(3), unless they made an anonymous disclosure. The PID Officer may also notify any subject(s) of the disclosure, if they discontinue the investigation.

To ensure the disclosure is adequately and properly investigated our PID Officer, or other investigator, will be guided by the procedures below.

Internal investigation procedures

Consider outlining in your internal procedures how your authority's PID Officer will decide whether they will investigate the matter or whether they will engage another person to investigate, including any standing arrangements your authority may have.

Internal investigative procedures

[Consider how your authority's investigative procedures may apply here].

Typical procedures for an investigation

The PID Act does not prescribe the way your authority must investigate a disclosure, nor does it give your authority any additional investigative powers. The information in this box outlines some typical procedures for a proper investigation.

Your authority may have its own investigative powers and procedures and these may be a useful base for investigating public interest disclosures, acknowledging the additional requirements of the PID Act:

- protections, outlined in Part 3, including s. 16 (confidentiality)
- notifications to disclosers, s. 10 and s. 11
- the ability for a discloser to make a protected disclosure to a journalist as a last resort
- specific reasons why you can refuse to investigate or discontinue an investigation of a matter in a public interest disclosure.

Consider investigative procedures which allow for some flexibility, so that the disclosure can be effectively and appropriately investigated. This will ensure your authority is not limited or restricted by an overly prescriptive process.

In conducting an investigation, typical steps may include:

- developing the terms of reference for the investigation, clarifying the key issues in the disclosure
- ensuring the objectives of the investigation include
 - collecting and collating information related to the disclosure
 - considering the information collected
 - drawing conclusions objectively and impartially
- specifying a date by which the investigation should be completed and a report provided to the discloser about the final outcome, bearing in mind that the discloser may be able to disclose to a journalist if
 - the PID Officer does not notify the discloser within three months of them making their disclosure about how they plan to deal with the disclosure
 - the PID Officer discontinues an investigation
 - the PID Officer does not complete the investigation within six months
 - the PID Officer does not provide a final report to the discloser about the outcome and any action taken, including the reasons for that action
- informing the subject of the disclosure about their rights and obligations under the PID Act, the PID Officer's code of conduct and integrity, any agency code of conduct and the law
- maintaining procedural fairness for the person who is the subject of the disclosure
- the investigator making contemporaneous notes of discussions and interviews and, where practicable and appropriate, recording discussions and interviews on audio or videotape (ensuring people are made aware they are being recorded)
- ensuring strict security to maintain the confidentiality requirements of the PID Act.

What are your responsibilities if you are the subject of a disclosure?

A subject of a disclosure is a person of interest about whom an allegation of a public interest disclosure has been made.

We will treat the person fairly and impartially throughout the process, and inform them of their rights and obligations. We will generally keep the parties involved informed during any investigation, although we cannot release any information to the person that may prejudice our investigation. As an employee it is expected that they will act in accordance with our Code of conduct at all times.

The PID Act provides the person with some rights and obligations as a person subject to a disclosure. Firstly, the subject has a right to have their identity kept confidential under s. 16(3), unless one of the following conditions apply:

- you consent to your identity being disclosed
- it is necessary to enable the matter to be investigated effectively
- it is necessary to do so in taking action within s. 9
- there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property
- is made in accordance with a court order or other body having authority to hear evidence
- it is made in accordance with ss. 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

We will also provide appropriate natural justice. This means that, before we take any disciplinary or other action against the person under s. 9, we will give you the opportunity to:

- be informed of the substance of the allegations and
- make a submission either verbally or in writing in relation to the matter.

If you are the subject of a disclosure, you must not identify or tend to identify the identity of the discloser or a person who they think might be the discloser, as they also have rights to confidentiality under the PID Act. It is an offence under s. 16 to identify or tend to identify any person who has made a disclosure under the PID Act.

Also, you must not engage in reprisal action, threaten anyone with reprisal action or have someone else conduct this action on your behalf because someone has made, or intends to make, a disclosure. It is still an offence to conduct this action against any person you believe has made the disclosure even if they were not the individual who actually made the disclosure. This is an offence under s. 14(1) of the PID Act.

7. Taking action

Our PID Officer will take action where they form the opinion that a person may be, may have been or may in the future be involved in conduct which may be the subject of a public interest disclosure. Usually, our PID Officer will form this opinion at the conclusion of an investigation, although there may be instances where they need to take immediate action and the PID Act enables them to do this.

Action our PID Officer may take under s. 9 includes, but is not limited to:

- preventing the matter disclosed from continuing or occurring
- referring the matter to the Western Australia Police or other appropriate body or
- taking disciplinary action against a person responsible for the matter.

The options above are not mutually exclusive. Our PID Officer may take more than one action depending on the circumstances. For example, our PID Officer may seek to terminate the employment of an employee caught stealing and refer the matter to the Western Australia Police.

In taking action our PID Officer and/or [insert name of public authority] is limited by the powers and functions derived from our operating legislation. The PID Act does not provide for any additional powers to take action. We are also guided by what is necessary and reasonable in the circumstances.

Before taking any action we will give the person against whom the action is to be taken (the subject of the disclosure) an opportunity to respond, either verbally or in writing, to ensure procedural fairness.

Confidentiality and record keeping when taking action

We will maintain confidentiality in accordance with the PID Act when taking action.

Our PID Officer will keep appropriate records about any action taken, as well as recording a summary of this action [in the public interest disclosure register].

8. After the public interest disclosure process has been finalised

The PID Act places no further obligations on [insert name of public authority] or our PID Officers after the disclosure process is complete. The confidentiality requirements of the PID Act, however, continue to apply to you and all other people involved with the disclosure.

The PID Act does not provide for you to appeal the outcome of the disclosure process. You may be able to make another disclosure to another proper authority, if the information relates to their functions or sphere of responsibility (s. 5). See [*Don't be afraid to speak up*](#) for the correct proper authority for your disclosure.

However, this 'new' proper authority may be able to decline to investigate the disclosure under s. 8, if they consider the matter(s) has already been properly or adequately investigated (as a public interest disclosure).

9. Making a disclosure to a journalist

The PID Act provides for certain circumstances where a discloser may be able to make a protected disclosure to a journalist s. 7A(d). These circumstances apply where the discloser has first made a disclosure to the PID Officer or another proper authority named in the PID Act (outlined in s. 5 or *Don't be afraid to speak up*).

Importantly, the PID Act states that to attract the privileges and protections of the PID Act when disclosing to a journalist, the discloser must disclose information that is substantially the same as what was disclosed in the original disclosure and the PID Officer that received the original disclosure:

- did not notify the discloser within three months of making the disclosure about actions they propose to take or have already taken or
- refused to investigate, or discontinued the investigation of, a matter raised in the disclosure or
- did not complete an investigation within six months of the discloser making the disclosure or
- completed an investigation but did not recommend that action be taken or
- did not provide the discloser with a report stating the outcome of any investigation or any action proposed or taken and the reasons for those actions.

We are committed to ensuring that we provide the notifications required under the PID Act and that the discloser understands the reasons for our decisions and actions. If a discloser is considering making a disclosure to a journalist because they believe their circumstances meet one or more of the requirements outlined above, we would encourage the discloser to discuss this with the PID Officer prior to disclosure to a journalist.

It is also recommended that the discloser seek their own legal advice before taking any action in relation to matters that have been disclosed under the PID Act.

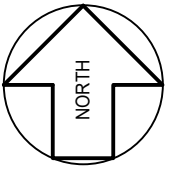
If a discloser makes an anonymous disclosure they may not be able to demonstrate they meet the above requirements and we are not obliged to provide the discloser with any notifications about what happens to the disclosure.

10. Contact details and further information

Further contact details

Consider including contact details for your PID Officers and anywhere a discloser may be able to find further information, including your authority's intranet, website or the Public Sector Commission's website www.publicsector.wa.gov.au

All references to sections (that is, 's' and 'ss.') in these procedures relate to the PID Act, unless stated otherwise.



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D E R W E N T
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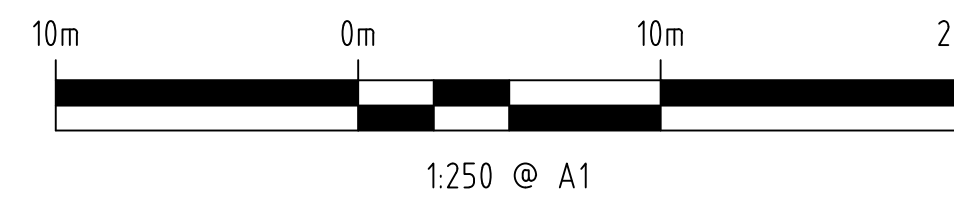
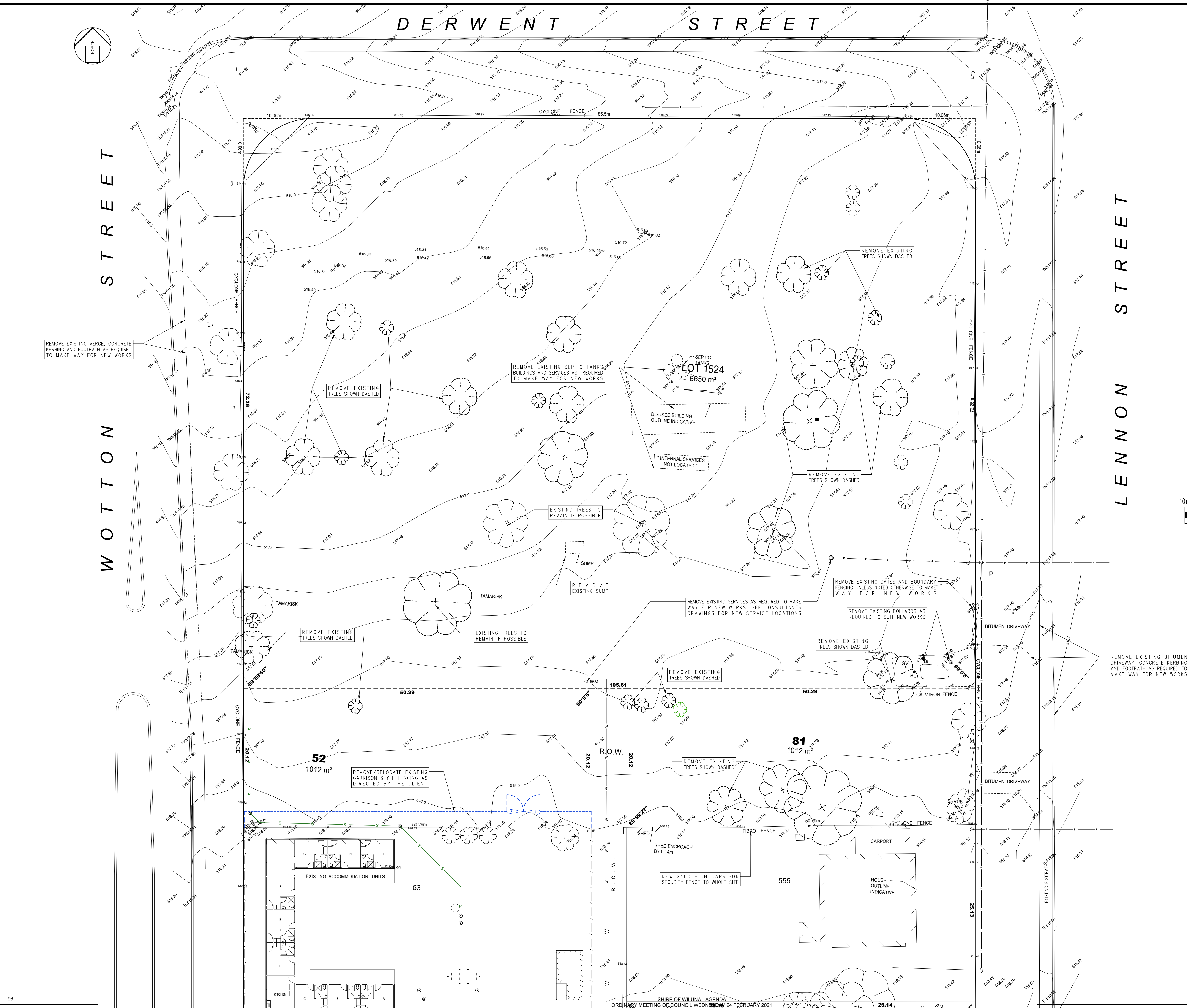
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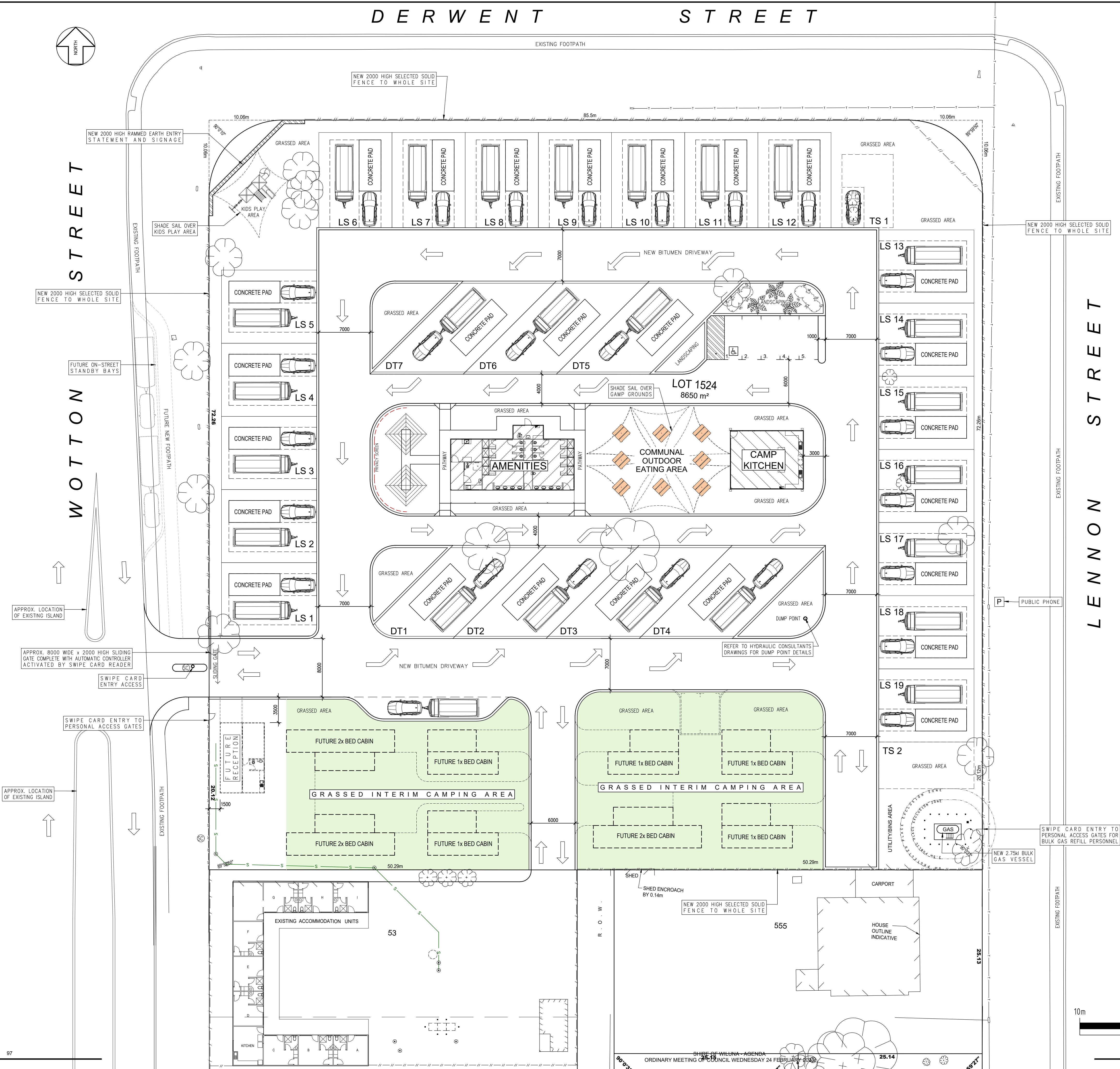
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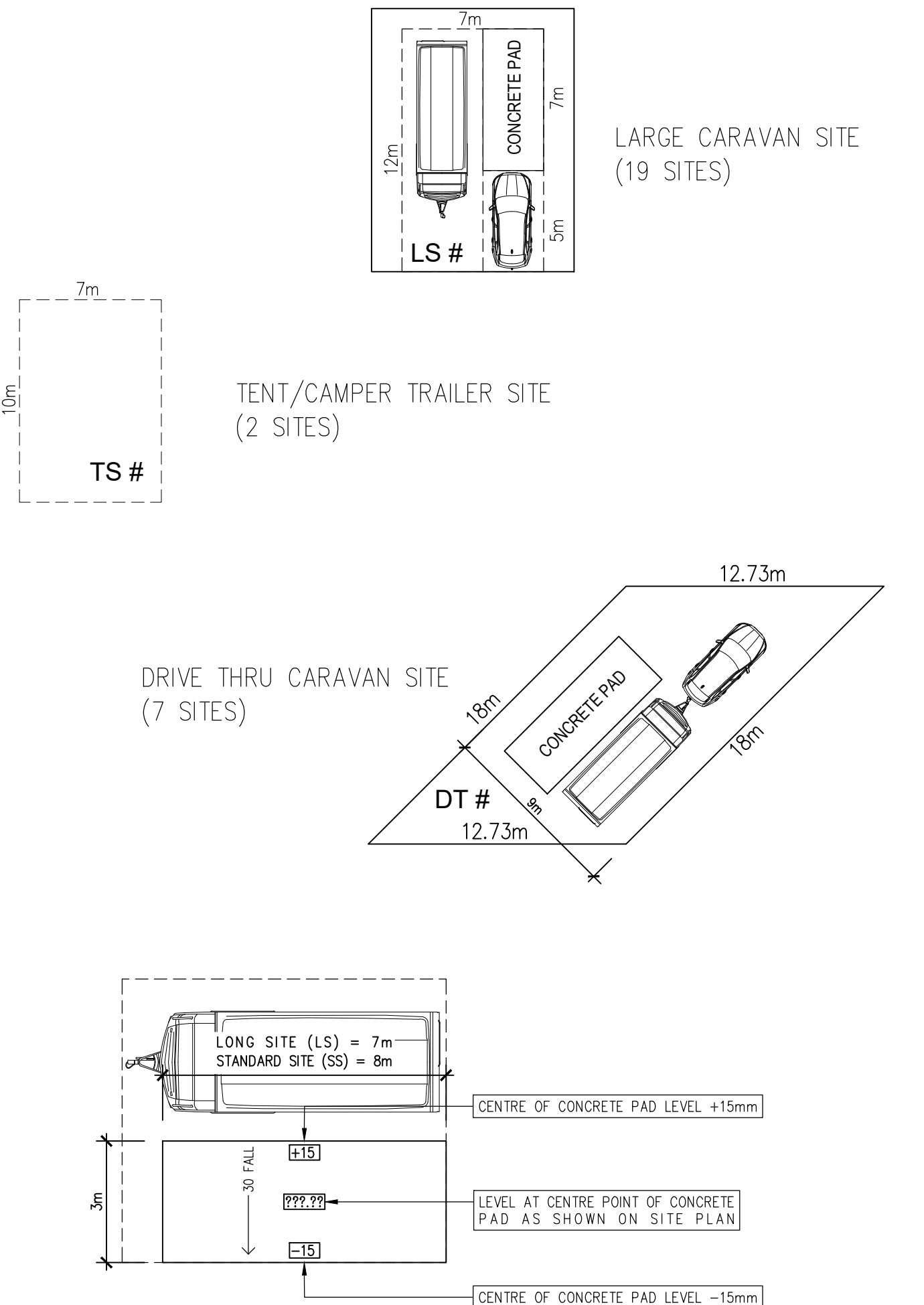
Sk-4	Revised as discussed with Rosie Sandover 2/2/21. Issue for CLIENT APPROVAL	03/02/2021
Sk-3	Revised as discussed with Rosie Sandover 27/1/21. Issue for CLIENT APPROVAL	02/02/2021
Sk-2	Redesign park layout, Add Park Cabin Layout. Issue for CLIENT COMMENT	19/01/2021
Sk-1	Redesign park layout to accommodate drive thru bays. Issue for CLIENT COMMENT	13/01/2021
REVISION		DATE
TEAKLE & LALOR		
building design and drafting consultants		
Address: G1/219 Foreshore Drive, Geraldton.		
Phone: (08) 9964 1882		
Email: tl@teakleandlallor.com.au		
Website: www.teakleandlallor.com		
JOB		
PROPOSED CARAVAN PARK AT CNR OF LENNON & DERWENT STREET, WILUNA		
CLIENT		
SHIRE OF WILUNA		
DRAWING TITLE		
LOCALITY PLAN		
SCALE @ A1 1:350 Approx.		DRAWN BY KHF
DATE 20/03/2018	DRAWING No. 1	REV. OF 3
JOB No. 18017		Sk-4



REVISION			DATE
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TEAKLE & LALOR			
building design and drafting consultants			
Address: G1/219 Foreshore Drive, Geraldton.			
Phone: (08) 9964 1882			
Email: tl@teakleandl.com.au			
Website: www.teakleandl.com			
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CLIENT			
SHIRE OF WILUNA			
DRAWING TITLE			
DEMOLITION PLAN			
SCALE @ A1		DRAWN BY	KHF
DATE		DRAWING No.	REV.
20/03/2018			
JOB No.		2 OF 3	Sk-4
18017			



LEGEND: (TOTAL OF 28 SITES)



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**PROPOSED CARAVAN PARK
AT CNR OF LENNON &
DERWENT STREET, WILUNA**

CLIENT
SHIRE OF WILUNA

DRAWING TITLE
PROPOSED SITE PLAN

SCALE @ A1	1:250	DRAWN BY	KHF
DATE	20/03/2018	DRAWING No.	REV.
JOB No.	18017	3 OF 3	Sk-4

