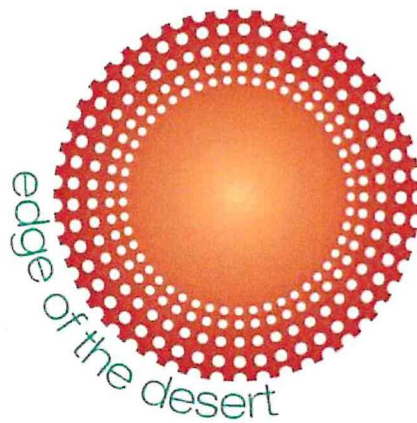


# Shire of Wiluna

## **MINUTES**



**Ordinary Meeting of Council**

**Held**

**Wednesday 27 March 2019**

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### DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

**APPENDICES**

- APPENDIX 9.2.1. Financial Report for February 2019**
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- APPENDIX 9.2.3. Investment Report for February 2019**
- APPENDIX 9.2.4. Annual Report for 2017-2018**
- APPENDIX 9.2.5. Proposed Disposal List**
- APPENDIX 9.2.6. Budget Review 2018-2019**
- APPENDIX 9.3.1. Business Continuity Plan**
- APPENDIX 9.3.3. Report of the Inquiry into the Shire of Wiluna**

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**MINUTES*****Council Decision***

To adjourn the meeting at 9.30am until after the conclusion of the Audit Committee meeting.

**MOVED CR PETTERSON**

**SECONDED CR WARD**

**CARRIED 5/0**

**Resolution 034/19**

***Council Decision***

To re-open the meeting at 10.46am.

**MOVED CR PETTERSON**

**SECONDED CR WARD**

**CARRIED 5/0**

**Resolution 035/19**

**1. Declaration of Opening and Announcement of Visitors**

The Chairperson declared the meeting open at 10.46am and welcomed Councillors and staff.

**2. Public Question Time**

**a) Responses to Previous Public Questions taken on Notice**

Nil

**b) New Questions**

Nil

**3. Record of Attendance**

Cr Jim Quadrio	President
Cr Stacey Petterson	Deputy President
Cr Peter Grundy	
Cr Lena Long	
Cr Norma Ward	

Colin Bastow	Chief Executive Officer
Warren Olsen	Deputy Chief Executive Officer
Angela Hoy	Executive Manager Technical Services
Rajinder Sunner	Manager of Finance (entered at 11.30am)

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**a) Apologies and Leave of Absence Previously Approved**

Cr Caroline Thomas (leave of absence)

Cr Graham Harris (apologies)

Katrina Boylan, Executive Assistant (apologies)

**b) Applications for Leave of Absence**

Nil

**c) Notations of Interest:****i. Financial Interest Local Government Act Section 5.60A**

Nil

**ii. Proximity Interest Local Government Act Section 5.60B**

Nil

**iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct**

Nil

**4. Petitions and Deputations**

Nil

**5. Confirmation of Minutes of Previous Meeting*****Council Decision******Item 5*****MOVED CR WARD****SECONDED CR GRUNDY****That the Minutes of the Ordinary Meeting held on 27 February 2019 be accepted as a true record of the meeting.****CARRIED 5/0****Resolution 036/19****6. Status Report**

Nil

**7. Announcements by the person presiding without discussion**

Nil

**8. Matters for which meeting may be closed**

12.3.1. CEO Performance Review Report

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**9. Reports of Officers and Committees****9.1. Executive Manager Technical Services**

Nil

**9.2. Deputy Chief Executive Officer****9.2.1. Financial Activity Report – February 2019**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	18 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to present the financial activity report for the period ending 28 February 2019.

**Background**

Section 6.4 of the Local Government Act 1995 requires the CEO to prepare monthly/quarterly financial reports in accordance with the provisions of Regulation 34 and 35 of the Local Government Act (Financial Management) Regulations 1996.

The financial reports, including the Statement of Financial Activity, for the period ended 28 February 2019 is attached to this agenda as Appendix 9.2.1.

**Comment**

The net current assets as at 28 February were \$10,653,763. The Statement of Financial Position details the composition of this surplus.

Note 6 shows outstanding sundry debtors totalling \$229,359. We are aware that sundry debtors are grossly understated as we apparently haven't been raising and submitting invoices to Main Roads WA in respect of WANDRRA claims. This matter will be rectified by the time the March Financial Activity Report is produced.

**Consultation**

Nil

**Statutory Environment**

Local Government (Financial Management) Regulations 1996 – Regulations 34-35.

**Risk Assessment**

Nil

**Policy Implications**

Nil

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**Financial Implications**

Specific financial implications are outlined in the Statement of Financial Activity.

**Strategic Implications**

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

**Voting Requirements SIMPLE MAJORITY****Officer Recommendation & Council Decision****Item 9.2.1.****MOVED CR GRUNDY****SECONDED CR PETTERSON**

**That the financial reports (including the Statement of Financial Activity) for the period ended 28 February 2019 be received and noted.**

**CARRIED 5/0****Resolution 037/19****9.2.2. Accounts Paid by Delegated Authority – February 2019**

Reporting Officer: Warren Olsen – Deputy CEO

Date of Report: 7 March 2019

Date of Meeting: 27 March 2019

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 February 2019.

**Background**

The list of accounts paid during the period 1 February to 28 February 2019 is attached to this agenda as Appendix 9.2.2.

**Comment**

Payments in February were approximately \$2,608,831 and included some large payments to contractors engaged in flood damage repair works

**Consultation**

Nil

**Statutory Environment**

Sub-regulation 13 (1) of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name; and
- (b) the amount of the payment; and

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- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

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

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

**Risk Assessment**

Nil

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.2.2.*****MOVED CR GRUNDY****SECONDED CR LONG**

**That the list of accounts paid by authority for the period 1 February 2019 to 28 February 2019, totalling \$2,608,831.01, be received and noted.**

**CARRIED 5/0****Resolution 038/19**

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**9.2.3. Financial Investments – February 2019**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	2 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to present to the Council information regarding the financial investments as at 28 February 2019.

**Background**

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

The investments of both reserve accounts and non-reserve municipal funds as at 28 February 2019 are presented as Appendix 9.2.3.

**Comment**

**Reserve Account Funds:** Two term deposits from the Reserve Account investment pool matured during February paying interest of \$23,539.

This interest has been distributed among the reserve accounts (except for the unspent grants reserve account) proportionately to each reserve account's percentage of the reserve account investment pool.

The Reserve Account term deposits are mostly for terms exceeding 90 days, enabling us to take advantage of higher yields while still ensuring a maturing investment every month.

Our new Reserve Cash Deposit Account at Commonwealth Bank pays interest of 1.45%pa on "at call" funds compared to 1.10% that we were getting at ANZ Bank, but the actual payments are made quarterly. There was no interest payment on this account during February.

**Non-Reserve Municipal Funds:** The funds are currently deposited in three "call deposit" accounts which yield higher interest than the normal chequing account, and in three term deposits. Our Reserve Call Deposit account at ANZ Bank was closed during the month and it will not appear in the Investment Register in future months.

Our new Reserve Cash Deposit Account at Commonwealth Bank pays interest of 1.45%pa on "at call" funds compared to 1.10% that we were getting at ANZ Bank, but the actual payments are made quarterly. There was no interest payment on this account during February.

For cashflow reasons, our non-reserve term deposits are currently for 60-day to 90-day ranges. This requires foregoing the higher yields available on longer-term investments but makes the cash-flow projections easier (because they are shorter).

During the month of February, our non-reserve call deposits earned interest totalling about \$1,396.

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Two non-reserve call deposits matured during the month paying combined interest of approximately \$6,248, bringing the total interest earned on non-reserve municipal funds for the month of February to approximately \$7,645.10.

Total non-reserve municipal fund investments as at the end of February stood at \$5,293,487 (down from \$7,228,252 at the end of January). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

### Consultation

Nil

### Statutory Environment

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

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

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

### Risk Assessment

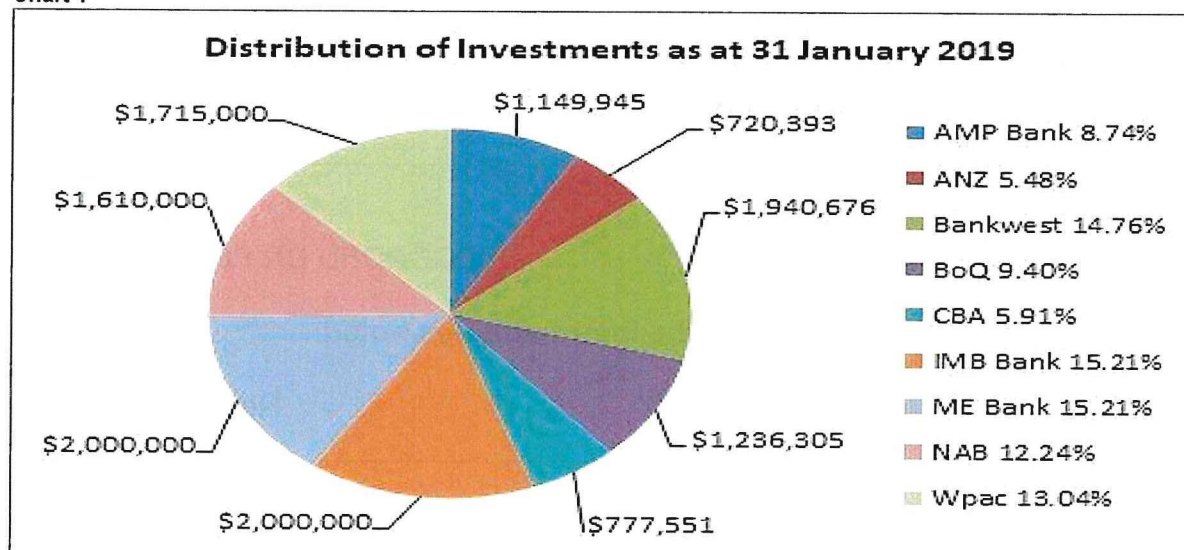
Our primary tools for managing our investments risks are:

- The Shire's policy on financial investments (Policy no. 2.21), which was reviewed and amended at the Council meeting held on 10 February 2017; and
- Diversification of investments.

I undertook to present pie graphs in future investment reports to assist the Council in monitoring the diversification of our investments.

Chart 1 below shows (for purpose of comparison) the distribution of investments at the end of December, and Chart 2 shows the distribution of investments on 28 February.

Chart 1



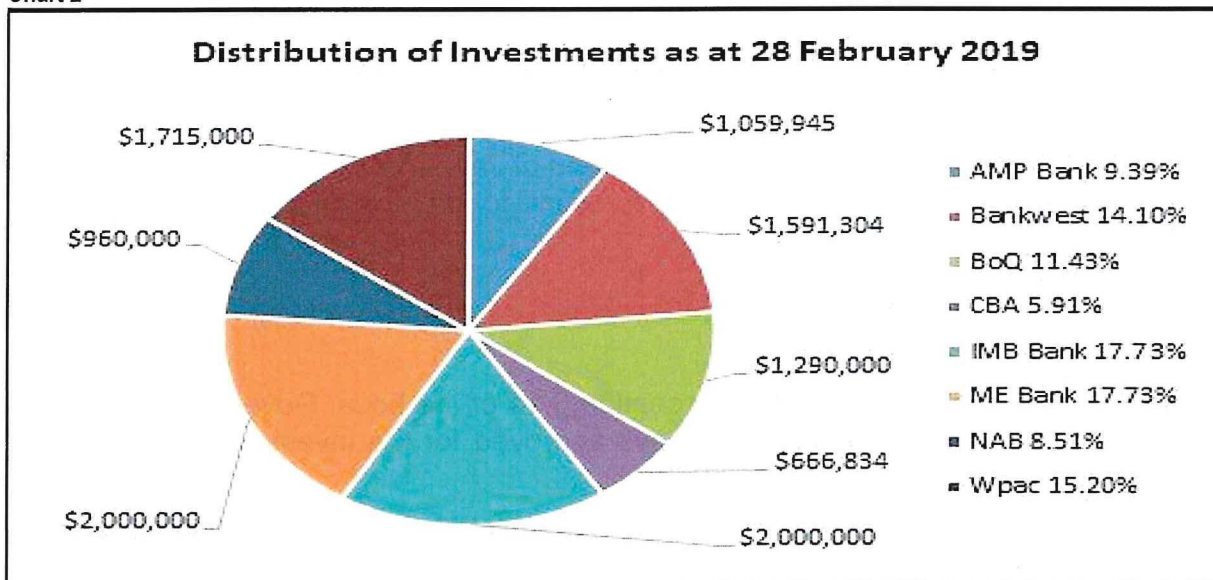
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Chart 2



As can be seen, our investments at the end of February are spread among 8 banks, and our exposure to any one institution is limited to \$2M or 17.73%.

#### Policy Implications

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

#### Financial Implications

Interest earned from investments is an income for the Shire.

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

#### Strategic Implications

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

#### Voting Requirements SIMPLE MAJORITY

##### **Officer Recommendation & Council Decision**

**Item 9.2.3.**

**MOVED CR GRUNDY**

**SECONDED CR PETTERSON**

**That the report be received and the information be noted.**

**CARRIED 5/0**

**Resolution 039/19**

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**9.2.4. Annual Report for 2017-2018**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	19 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to present the Annual Report for the year ended 30 June 2018 (incorporating the Audited Financial Statements as at 30 June 2018 and the Auditor's Report to Electors) and to set the date for the annual Electors General Meeting (EGM).

**Background**

We did not receive our audited financial statements for the year ended 30 June 2018 until mid-March 2019. Staff have compiled the Annual Report for 2017-2018 incorporating those audited financial statements and the Auditor's Report to Electors (which is separately circulated with this agenda).

It is now time for the Council to:

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

**Comment**

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

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

The Council may select any date for the EGM not less than, say 16 days (to allow the required 14 days' notice to be given) or more than 56 days following acceptance of the Annual Report for the annual Electors General Meeting. For convenience, we suggest that the EGM be held on the next Council meeting day (24 April).

**Consultation**

Colin Bastow – Chief Executive Officer

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**DISCLAIMER READING**

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**Statutory Environment**

The most relevant legislation provides as follows:

**5.53. Annual reports**

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
  - (a) a report from the mayor or president; and
  - (b) a report from the CEO; and
  - [(c), (d) deleted]*
  - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
  - (f) the financial report for the financial year; and
  - (g) such information as may be prescribed in relation to the payments made to employees; and
  - (h) the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and
  - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
  - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
    - (i) the number of complaints recorded in the register of complaints; and
    - (ii) how the recorded complaints were dealt with; and
    - (iii) any other details that the regulations may require; and
  - (i) such other information as may be prescribed.

**5.54. Acceptance of annual reports**

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

*\* Absolute majority required.*

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

**5.55. Notice of annual reports**

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

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**5.55A. Publication of annual reports**

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

**5.27. Electors' general meetings**

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

**Risk Assessment**

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

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements: ABSOLUTE MAJORITY**

<b>Officer Recommendation</b>
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**MOVED CR**

**SECONDED CR**

**That:**

1. The Annual Report for the year ended 30 June 2018 (as presented) be accepted.
2. The CEO be instructed to give notice of the availability of the Annual Report for the year ended 30 June 2018 and to publish the Annual Report on the Shire of Wiluna's official website.
3. Wednesday 24 April 2019 be selected as the day of the Electors General Meeting.

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**Council Decision****Item 9.2.4.****MOVED CR GRUNDY****SECONDED CR LONG**

1. To accept the 2017/18 Annual Financial Report.
2. The Annual Report for the year ended 30 June 2018 (as presented as Appendix 9.2.4.) and the 2017/18 Annual Financial Report be accepted.
3. The CEO be instructed to give notice of the availability of the Annual Report for the year ended 30 June 2018 and to publish the Annual Report on the Shire of Wiluna's official website.
4. Wednesday 24 April 2019 be selected as the day of the Electors General Meeting.

**CARRIED 5/0 by Absolute Majority****Resolution 040/19**

*Reason for change: Council wanted to accept the 2017/18 Annual Financial Report as recommended by the Audit Committee and ensure the 2017/18 Annual Financial Report is included in the 2017/18 Annual Report.*

**9.2.5. Disposal of Surplus Recreation Centre Goods and Equipment**

Reporting Officer: Warren Olsen – Deputy CEO  
Date of Report: 19 March 2019  
Date of Meeting: 27 March 2019  
Disclosure of Interest: Nil

**Purpose**

The purpose of this report is for the Council to approve a list of general goods for disposal at the Trash and Treasure sale on Sunday 19<sup>th</sup> May 2019.

**Background**

There has been a lot of "stuff" accumulated at the Wiluna Recreation Centre over the years, which has not been put to good (or any) use). Furthermore, it is taking up space that could be put to better use in delivering programs to the children and youth of the community.

For example, there are currently three pool tables in the main room and only two of them ever get used. The third (and most damaged) pool table sits in the corner; it has not been moved in the whole time Tevita has worked in Wiluna – this means this pool table has been taking up space for at least seven years.

**Comment**

The items that are proposed to be disposed of are now surplus to requirements, outdated or of no use to the Shire in delivery of its programs. The Recreation and

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Leisure Coordinator really needs to get rid of this gear so he can make use of the Recreation Centre in a positive way instead of it being used as a store room.

The list of proposed disposals is attached to this agenda as Appendix 9.2.5.

**Consultation**

Recreation and Leisure Coordinator – Tamihana Cummings  
Chief Executive Officer – Colin Bastow

**Statutory Environment**

The Shire is required to dispose of goods under section 3.58 of Local Government Act 1995 via public auction or other means as approved by the Act.

However, sub-regulation 30 (3) of the Local Government (Functions and General) Regulations 1996 provides an exemption that will be applicable to the surplus gear that is proposed to be sold:

*A disposition of property other than land is an exempt disposition if its market value is less than \$20 000.*

**Risk Assessment**

The recommendation in this report is risk-free as the proposed disposal complies with our legislation.

**Policy Implications**

Nil

**Financial Implications**

Nil. None of the items proposed to be sold are assets that will require writing-off, and there is unlikely to be a lot of proceeds from the sale.

As the majority of items are of minimal value, it is recommended that the items be held for sale on an first-paid-offer basis with the proposed sale amount to be determined by the CEO on the day of the sale.

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY**

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**Officer Recommendation & Council Decision****Item 9.2.5.****MOVED CR WARD****SECONDED CR LONG****That:**

1. That approval be given to dispose of the items listed in Appendix 9.2.5 of the agenda at the Trash and Treasure sale to be held on 19<sup>th</sup> May 2019.
2. The CEO be authorised to establish the sale process of the items listed.
3. The CEO be authorised to dispose of any goods not sold after the 19<sup>th</sup> May 2019 by any means (at his sole discretion)

**CARRIED 5/0****Resolution 041/19**

*Raj Sunner (Manager of Finance) entered the meeting at 11.30am.*

**Council Decision****MOVED CR WARD****SECONDED CR PETTERSON****To adjourn the meeting at 11.32am.****CARRIED 5/0****Resolution 042/19****Council Decision****MOVED CR PETTERSON****SECONDED CR GRUNDY****To re-open the meeting at 12.30pm.****CARRIED 5/0****Resolution 043/19****DISCLAIMER READING**

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**9.2.6. Budget Review 2018-2019**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	21 February 2019
Date of Meeting:	27 February 2019
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is for the Council to consider and adopt the budget review for 2018-2019 as presented in Appendix 9.2.6 of this agenda.

**Background**

A Budget review report incorporating year to date budget variations and forecasts to 30 June 2019 for the period ending 31 December 2018 is presented in Appendix 9.2.6 of this agenda.

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires that local governments conduct a Budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Local governments are required to conduct a Budget review in order to establish whether they are meeting their budget commitments and/or to determine any areas of savings, over-spend/concern or required changes, and give consideration to receipt of income and incurred expenditure in accordance with the adopted budget. Once Officers have completed the review, the Council is required to consider the review submitted and determine whether or not to adopt the review or any recommendations made.

The Shire of Wiluna budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

When adopting the 2018-2019 annual budget, the Council adopted 10% and \$10,000 (whichever is the highest) as the trigger-point for the reporting of material variances to be used in the statements of financial activity.

**Comment**

The actual budget review details are attached as Appendix 9.2.6 of this agenda and provides details of actual income and expenditure to 31 December 2018, together with the adopted budget estimates, and projected year end budget and variances. There are projected increases and decreases on various income and expenditures both operating, and capital as noted in this report. Other projects are anticipated to come in line with the adopted Budget.

There are some changes resulting from the Budget review as noted in the report.

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Although the budget review could be adopted as late as March and we would still achieve compliance, we have brought it to the February Council meeting for very good practical reasons:

- The original budget contained a few errors and underestimates that we should want to correct sooner rather than later;
- We need to make up for some budget omissions so as to continue to progress the projects that we are working on.
- The sooner we have completed the budget review, the sooner we can progress work on the draft 2019-2020 Annual budget.

I am grateful to our Manager of Finance Rajinder Sunner for his work on the budget review, and for producing a quality Budget Review Report (Appendix 9.2.6).

#### Closing Budget Surplus

As a result of this review, the closing fund has a projected surplus of \$0, representing a balanced budget result. This amendments to the budget are as follows:

- Net cash from operations to \$417,000 debit. There have been increased operating expenditure costs from the re-evaluation of several projects related to the airport and other operations often with funds moved within similar areas. There is an increase of \$180K in expenditure, \$60K in Governance Review and \$120K for Training and professional development. See the budget review document for details. Within revenue there is a decrease to airport fees and art gallery sales of \$132,000, increase of \$205,000 to estimated rates revenue and increase to CDP funding's of \$60,000.
- Net cash from capital activities to \$906,777 credit. With the evaluation of the capital program and the expected expenditure, the program was modified in order to achieve the prioritised projects in this financial year. These projects are noted in the budget review report. Some new items have been added, including a ride on mower and bob-cat purchase, but with savings from a deferral of purchase of a street sweeper, new CEO vehicle and a skid steer attachment. The main saving has been in the area of other infrastructure with improvements to the airport and Wotton Street playground deferred.
- Net cash from financing activities have been adjusted with a decreased transfer from reserves of \$122,976, maintaining a higher reserves balance with the savings made in the budget.

#### Opening Budget/Actual Surplus

The opening budget surplus for 2017-2018 has been adjusted by \$55,974 being the difference between the estimated surplus brought forward of \$5,725,652 and the actual unaudited surplus of \$5,781,626. The difference of \$55,974 between budget and actual are accounting transactions that occurred after budget adoption but before the previous year's financial statements and audit.

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#### DISCLAIMER READING

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**Operating/Capital Income and Expenditure**

Reasons for variances in income and expenditure for both operating and capital are discussed in the variance analysis reports of the 2018-2019 Budget Review.

It is recommended that the Council adopts the Budget review as shown in the report provided.

**Consultation**

Colin Bastow – Chief Executive Officer

Angela Hoy – Executive Manager Technical Services

Rajinder Sunner – Manager of Finance

Glenn Cummings – Recreation Leisure Officer

**Statutory Environment**

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) *Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*
- (2) *The review of an annual budget for a financial year must-*
  - (a) *Consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
  - (b) *Consider the local government's financial position as at the date of the review; and*
  - (c) *Review the outcomes for the end of that financial year are forecast in the budget.*
- (3) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (4) *A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

*\*Absolute majority required.*
- (5) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

**Risk Assessment**

As the budget review involves future projections, there is always some risk of these projections not being met.

These risks are mitigated by regular internal review of variations from the budget and the reasons therefor.

**Policy Implications**

Nil

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### Financial Implications

Specific financial implications are outlined in the Budget review statement.

The Budget review is a legislative requirement but also establishes a system for sound and prudent financial management for the Shire, as the Budget underpins the Shire's ability to meet current and future demands/requirements for works, services and programmes.

### Strategic Implications

The adopted Budget and subsequent review has been developed using the existing strategic planning documents adopted by Council.

The budget is based on principles contained in the Community Strategic Plan, Corporate Business Plan, and Forward Capital Works Plan as well as other operational plans that make up the integrated planning framework.

### Voting Requirements ABSOLUTE MAJORITY

<b>Officer Recommendation</b>
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That:

1. the Budget review for the period 1 July 2018 to 31 December 2018 as per the projected figures indicated in the Budget Review Report (Appendix 9.2.8.) be adopted.
2. the 2018-19 budget be hereby amended as follows:-

GL Account Code	Description	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		\$	\$	\$	\$
	Budget Adoption				55,974
C142101	CEO Vehicles		94,000		149,974
C091109	Club Hotel Units		20,000		169,974
C091206	Land Purchase		120,000		289,974
C132132	Wotton Street Playground Equipments			(120,000)	169,974
C113134	New Memorial Park Constructions - Design		120,000		289,974
C121012	Various Roads - Flood Stabilising		50,000		339,974
C123180	Street Sweeper		50,000		389,974
C123182	Skid Steer Diamond Head Attachment		7,500		397,474
C123183	Ride-On Mower (with Catcher)			(7,000)	390,474
C123188	5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Trailer			(30,000)	360,474
C126262	Airport Sealing/Upgrade Repairs		200,000		560,474
C126271	Terminal Design		12,500		572,974
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)		87,690		660,664

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C126273	CCTV & Airside Access Control	9,837		670,501
C126274	Perimeter & Security Fencing	217,750		888,251
C126275	Painting of Terminal	10,000		898,251
C126276	Full Feature Survey	9,500		907,751
C126278	Taxiway Line Marking	10,000		917,751
C132360	Commercial Property Purchase		(120,000)	797,751
C147186	Furniture & Equipment - New Admin Building	45,000		842,751
E031803	Collection Costs		(25,000)	817,751
E031807	Rates Written-off/Bad Debts Expense		(30,000)	787,751
E051512	Insurance		(3,000)	784,751
E051521	Minor Plant & Equipment purchases		(3,000)	781,751
E052597	Wiluna Vet Visit GEN		(5,000)	776,751
E071716	Other health administration costs		(500)	776,251
E091912	Housing Insurance Premiums		(1,200)	775,051
E091956	Maintenance costs-44 Lennon St		(2,500)	772,551
E091963	Maintenance costs-U5/30 Scotia St Lot1487		(5,000)	767,551
E091984	Maintenance costs - Single Person QTRS - Admin Bldg		(5,000)	762,551
E101011	Refuse collection (internal costs)		(50,000)	712,551
E101025	Insurance - Pollution Legal Liability		(300)	712,251
E107061	Maintenance - Grave Digging		(15,000)	697,251
E107062	Maintenance - Cemetery	15,000		712,251
E112106	Insurance		(100)	712,151
E112111	Swimming pool bowl & pool plant maintenance		(100,000)	612,151
E114106	Insurance		(300)	611,851
E115131	Television and radio operations		(65,000)	546,851
E117030	Coffee and Tea		(15,000)	531,851
E118102	Insurance		(100)	531,751
E118108	Gallery payment to the artist		(15,000)	516,751
E118114	Gallery - CDP Art Program Supplies		(20,000)	496,751
E118115	Gallery - artist skills development		(5,000)	491,751
E118117	Gallery Assistant Wages		(25,000)	466,751
E118119	Gallery - staff salaries & allowances	25,000		491,751
E122201	Depreciation- Depot facilities	(15,000)		491,751
E122202	Depreciation - Infrastructure assets	1,800,000		491,751
E122222	Depot maintenance		(5,000)	486,751
E122223	Depot building operation	5,000		491,751
E122229	Signs - directional roads & streets		(30,000)	461,751
E122238	Consultants - Transport		(30,000)	431,751
E126250	Insurance		(50)	431,701
E126272	Aerodrome Building Operation		(5,000)	426,701
E126277	Consultants - Aerodrome	185,000		611,701
E132303	Insurance		(50)	611,651
E132310	Depreciation	(4,000)		611,651
E141411	Private works - various		(10,000)	601,651
E142002	New Administration building maintenance costs		(30,000)	571,651
E142003	New Administration building Grounds Maintenance	30,000		601,651
E142408	Recruitment & relocation - Admin		(12,000)	589,651
E142416	Fringe Benefits Tax - Admin		(15,000)	574,651
E142459	Administration Vehicle Costs		(5,000)	569,651

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E142471	Update Web-Site		(3,500)	566,151
E142476	Insurance		(500)	565,651
E142482	Occupational safety & health costs-Admin		(5,000)	560,651
E143011	Salaries-Work's manager,supervisor,office assistant		(85,000)	475,651
E143081	Fringe Benefits Tax- Works		(12,000)	463,651
E143171	Employer indemnity insurance-works staff		(300)	463,351
E143172	Other insurances		(100)	463,251
E143333	Consultants' Fee	85,000		548,251
E144042	Parts & Repairs		(50,000)	498,251
E144062	Insurance		(400)	497,851
E084106	Insurance		(100)	497,751
R031104	Townsite Rates - GRV	205,000		702,751
R118110	CDP Fundings - Meedac Holdings	60,000		762,751
R126245	Passenger Service Fee		(100,000)	662,751
R126262	Grant - Airport Sealing		(327,775)	334,976
R132503	Sale of maps & tourist items		(22,000)	312,976
R132506	Sale of Tjukurba Printed Souvenirs		(10,000)	302,976
	Transfers from Cash backed Reserves		(302,976)	0
<b>Amended Budget Cash Position as per Council Resolution</b>				
		1,781,000	1,673,777	(1,729,751)
				0

3. the forecast closing surplus for 2018/2019 remains \$0 due to a balanced budget.

**Council Decision****Item 9.2.6.****MOVED CR GRUNDY****SECONDED CR PETTERSON****That:**

- the Budget review for the period 1 July 2018 to 31 December 2018 as per the projected figures indicated in the Statement of Budget review (Appendix 9.2.6.) be adopted.
- the 2018-19 budget be hereby amended as follows:-

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus(Deficit)				55,974
C142101	CEO Vehicles		Capital Expenses		94,000		149,974
C091109	Club Hotel Units		Capital Expenses		20,000		169,974
C091206	Land Purchase		Capital Expenses		120,000		289,974
C113132	Equipments		Capital Expenses			(120,000)	169,974
C113134	New Memorial Park		Capital Expenses		120,000		289,974
C121012	Various Roads - Flood Stabilising		Capital Expenses		50,000		339,974

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C123180	Street Sweeper	Capital Expenses	50,000	389,974
	Skid Steer Diamond Head			
C123182	Attachment	Capital Expenses	7,500	397,474
C123183	Ride-On Mower (with Catcher)	Capital Expenses	(7,000)	390,474
	5.2 Tonne Bob Cat Excavator			
	with front blades, bucket,			
	attachments & Trailer			
C123188	Airport Sealing/Upgrade	Capital Expenses	(30,000)	360,474
C126262	Repairs	Capital Expenses	200,000	560,474
C126271	Terminal Design	Capital Expenses	12,500	572,974
	Runway Fogging & Seal Repairs (Incl.			
	Engineer)			
C126272	CCTV & Airside Access	Capital Expenses	87,690	660,664
C126273	Control	Capital Expenses	9,837	670,501
C126274	Perimeter & Security Fencing	Capital Expenses	217,750	888,251
C126275	Painting of Terminal	Capital Expenses	10,000	898,251
C126276	Full Feature Survey	Capital Expenses	9,500	907,751
C126278	Taxiway Line Marking	Capital Expenses	10,000	917,751
	Commercial Property			
C132360	Purchase	Capital Expenses	(120,000)	797,751
	Furniture & Equipment - New			
C147186	Admin Building	Capital Expenses	45,000	842,751
E031803	Collection Costs	Operating Expenses	(25,000)	817,751
	Rates Written-off/Bad Debts			
E031807	Expense	Operating Expenses	(30,000)	787,751
E041012	Goverance Review	Operating Expenses	(60,000)	727,751
	Training and Porfessional			
E041013	Development	Operating Expenses	(120,000)	607,751
E051512	Insurance	Operating Expenses	(3,000)	604,751
	Minor Plant & Equipment			
E051521	purchases	Operating Expenses	(3,000)	601,751
E052597	Wiluna Vet Visit GEN	Operating Expenses	(5,000)	596,751
	Other health administration			
E071716	costs	Operating Expenses	(500)	596,251
E091912	Housing Insurance Premiums	Operating Expenses	(1,200)	595,051
	Maintenance costs-44 Lennon			
E091956	St	Operating Expenses	(2,500)	592,551
	Maintenance costs-U5/30			
E091963	Scotia St Lot1487	Operating Expenses	(5,000)	587,551
	Maintenance costs - Single			
E091984	Person QTRS - Admin Bldg	Operating Expenses	(5,000)	582,551
	Refuse collection (internal			
E101011	costs)	Operating Expenses	(50,000)	532,551
	Insurance - Pollution Legal			
E101025	Liability	Operating Expenses	(300)	532,251
E107061	Maintenance - Grave Digging	Operating Expenses	(15,000)	517,251
E107062	Maintenance - Cemetery	Operating Expenses	15,000	532,251
E112106	Insurance	Operating Expenses	(100)	532,151
E114106	Insurance	Operating Expenses	(300)	531,851
E117030	Coffee and Tea	Operating Expenses	(15,000)	516,851
E118102	Insurance	Operating Expenses	(100)	516,751
E118108	Gallery payment to the artist	Operating Expenses	(15,000)	501,751
	Gallery - CDP Art Program			
E118114	Supplies	Operating Expenses	(20,000)	481,751
	Gallery - artist skills			
E118115	development	Operating Expenses	(5,000)	476,751
E118117	Gallery Assistant Wages	Operating Expenses	(25,000)	451,751
	Gallery - staff salaries &			
E118119	allowances	Operating Expenses	25,000	476,751
E122201	Depreciation- Depot facilities	Non Cash Item	(15,000)	476,751
	Depreciation - Infrastructure			
E122202	assets	Non Cash Item	1,800,000	476,751
E122222	Depot maintenance	Operating Expenses	(5,000)	471,751
E122223	Depot building operation	Operating Expenses	5,000	476,751

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E122229	Signs - directional roads & streets	Operating Expenses	(30,000)	446,751
E122238	Consultants - Transport	Operating Expenses	(30,000)	416,751
E126250	Insurance	Operating Expenses	(50)	416,701
E126272	Aerodrome Building Operation	Operating Expenses	(5,000)	411,701
E126277	Consultants - Aerodrome	Operating Expenses	185,000	596,701
E132303	Insurance	Operating Expenses	(50)	596,651
E132310	Depreciation	Non Cash Item	(4,000)	596,651
E141411	Private works - various	Operating Expenses	(10,000)	586,651
E142002	New Administration building maintenance costs	Operating Expenses	(30,000)	556,651
E142003	New Administration building Grounds Maintenance Recruitment & relocation - Admin	Operating Expenses	30,000	586,651
E142408	Admin	Operating Expenses	(12,000)	574,651
E142416	Fringe Benefits Tax - Admin	Operating Expenses	(15,000)	559,651
E142459	Administration Vehicle Costs	Operating Expenses	(5,000)	554,651
E142471	Update Web-Site	Operating Expenses	(3,500)	551,151
E142476	Insurance	Operating Expenses	(500)	550,651
E142482	Occupational safety & health costs-Admin	Operating Expenses	(5,000)	545,651
E143011	Salaries-Work's manager,supervisor,office assistant	Operating Expenses	(85,000)	460,651
E143081	Fringe Benefits Tax- Works	Operating Expenses	(12,000)	448,651
E143171	Employer indemnity insurance- works staff	Operating Expenses	(300)	448,351
E143172	Other insurances	Operating Expenses	(100)	448,251
E143333	Consultants' Fee	Operating Expenses	85,000	533,251
E144042	Parts & Repairs	Operating Expenses	(50,000)	483,251
E144062	Insurance	Operating Expenses	(400)	482,851
E084106	Insurance	Operating Expenses	(100)	482,751
R031104	Townsite Rates - GRV	Operating Revenue	205,000	687,751
R118110	CDP Fundings - Meedac Holdings	Operating Revenue	60,000	747,751
R126245	Passenger Service Fee	Operating Revenue	(100,000)	647,751
R126262	Grant - Airport Sealing	Operating Revenue	(327,775)	319,976
R132503	Sale of maps & tourist items	Operating Revenue	(22,000)	297,976
R132506	Sale of Tjukurba Printed Souvenirs	Operating Revenue	(10,000)	287,976
	Transfers To/ From Cash backed Reserves	Capital Revenue	(287,976)	0
Amended Budget Cash Position as per Council Resolution				0
			1,781,000 1,673,777 (1,729,751)	0

### 3. the change in the forecast closing surplus for 2018/2019 remains \$0 due to balanced budget.

**CARRIED 5/0 by Absolute Majority**

**Resolution 044/19**

#### *Reason for Change:*

*To remove items Council had already approved as a budget amendment, changes to the cash back reserves was made to balance the budget amendments.*

*Raj Sunner left the meeting at 1.40pm*

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### 9.3. Chief Executive Officer

#### 9.3.1. Business Continuity Plan

Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	19 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

#### Purpose

For Council to consider adopting a Business Continuity Plan (BCP).

#### Background

The Shire is required as part of its risk management to develop a BCP to ensure it can continue providing services to the community, in the event of a major incident.

#### Comment

The Shire has drafted a BCP to assist with the decision making during a major incident. (Attached as Appendix 9.3.1.)

The BCP enables the Shire to make decisions on where it will operate in the event of the loss of the Administration Centre. In the Plan the Shire would need to take over the Recreation Centre as the backup Administration Centre. However, the Shire would likely need to acquire office donga/s if the Administration Centre was to be unavailable for any extended period. The second option for an Administration Centre would need to be the Canning-Gunbarrel Discovery Centre, if the Recreation Centre was unavailable.

There is no suitable alternative location for the Shire Depot currently. However, the Depot can be made operational in a relatively short period of time.

The BCP sets a recovery time for incidents, so the Shire can focus its resources on achieving the required outcomes within a set period. The Plan also sets out what resources are likely to be needed during an event as well as who is on the Incident Response Team.

The BCP is the first such plan the Shire has considered and should be considered as a living document that will allow it to be regularly updated over time.

#### Consultation

Warren Olsen, Deputy CEO  
Angela Hoy, Executive Manager Technical Services  
Katrina Boylan, Executive Assistant  
Julie Greatbatch, Administration Assistant

#### Statutory Environment

Local Government Act 1995

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**Risk Management Implications**

Without a business continuity plan the Shire will face the risk of a longer period of disruption in the event of a major incident. Therefore, the purpose of a BCP is to allow the Shire to better manage its risks.

**Policy Implications**

There are no policy implications resulting from the recommendation of this report

**Financial Implications**

There are no financial implications resulting from the recommendation of this report

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY****Officer Recommendation & Council Decision****Item 9.3.1****MOVED CR GRUNDY****SECONDED CR PETTERSON****Adopt the Business Continuity Plan (as attached as Appendix 9.3.1.).****CARRIED 5/0****Resolution 045/19****9.3.2. Parliamentary Committee**

Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	19 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

**Purpose**

For Council to consider a motion, seeking a referral of the Local Government Act 1995 to a Parliamentary Committee.

**Background**

The Shire President has requested a report be prepared for Council to consider the following:

1. Request that the Minister allows councillors not nominated by WALGA and members of the public to become involved at that level; and
2. When the current process is finalised, and regulations drafted that it be referred to a parliamentary Committee to allow public hearings and input into proposed Act.

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**Comment**

The above proposed motion is seeking a referral to a Parliamentary Committee.

The Shire President will speak on this report at the Ordinary Council Meeting (OCM).

**Consultation**

Jim Quadrio, Shire President.

**Statutory Environment**

Local Government Act 1995

**Risk Management Implications**

Nil

**Policy Implications**

There are no policy implications resulting from the recommendation of this report

**Financial Implications**

There are no financial implications resulting from the recommendation of this report

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY**

<b>Officer Recommendation</b>
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**MOVED CR**

**SECONDED CR**

The report be noted.

<b>Council Decision</b>
-------------------------

**Item 9.3.2.**

**MOVED CR QUADRIO**

**SECONDED CR GRUNDY**

The Council notes that the composition of the current policy reference group for the reform of the Local Government Act excludes the public and councillors and

- a. requests that the Minister allow councillors not nominated by WALGA and members of the public to become involved at that level; and
- b. when the current process is finalised and legislation drafted, that it be referred to a Parliamentary Committee to allow public hearings and input into the proposed Act.

**CARRIED 5/0**

**Resolution 046/19**

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*Reasons for change:*

*The proposed amendments to the Local Government Act proposed by Minister Templeman in this Bill are not directed at ensuring better governance and accountability. Instead the current reference group has been represented by:*

- Western Australian Local Government Association, and*
- Local Government Professionals Australia (WA), and*
- Western Australian Electoral Commission, and*
- Western Australian Council of Social Service, and*
- Regional Chamber of Commerce and Industry and*
- WA Rangers Association.*

*While the input from these groups is valuable as they work in the sector, they also have vested interests in obtaining specific changes to the Act. This may cause an unconscious bias in the proposal of certain legislative changes and indirectly undermine the oversight function of the council provided by s 2.7 of the Act. Currently the Bill proposes amendments including the deletion of s5.37 and introducing a model Code of Conduct for elected members, and Model Standards for termination of the CEO.*

*Removal of s5.37 – This provision ensures the Council undertakes an important oversight function. Designated employees are senior employees who undertake a crucial strategic role in the operation of the council and are paid substantial salaries using ratepayers money. Their employment and the terms on which they are employed should be reviewed by the council. The removal of this provision strengthens the power of the CEOs.*

*Amendment to s5.103 – Introduction of a Model Code of Conduct for council members breach of which will constitute a minor breach under the Act to be dealt with by the Standards Panel. The new model Code of Conduct has significantly expanded the obligations on elected members about the expression of their own opinions on matters before the Council.*

*The reform of the Local Government Act is a once in 25 year opportunity to ensure the Act is contemporary and responds to matters identified within the sector. It is in the public interest to ensure that this review of Act is robust and ensures accountable government which is consistent with the most recent improvements to governance and transparency of companies under the Corporations legislation. The reform process should respond to deal with issues that have been identified in the operation of the Act such as:*

- strengthening the provisions to hold CEOs accountable for failing to comply with their statutory obligations in particular s5.41 and s5.93 of the Act.*
- Amendment of s3.57 to require the use of tender portals on the internet in addition to the public advertising currently required in a state-wide publication.*
- Expanding s5.37 to require CEOs to report to Council on the proposed Total Remuneration Package, termination period and KPIs proposed for the Senior employees.*
- Requirement that councils should report the value of the total remuneration package paid to employees over \$100,000 and not just the cash component;*

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*As the WA Corruption and Crime Commissioner, the Hon John McKechnie's May 2017 stated in relation to the Shire of Exmouth:*

*"Importantly, the report spotlights the failure of a council to exercise oversight over its CEO."*

*"The report into the activities at Exmouth underlines disturbing features that have proved common to other local government authorities and are areas worthy of assessment and focus by all local governments."*

*Mr McKechnie then went on to list the areas that ALL local governments should assess and focus on, including:*

*inadequate governance, whether due to placing friendship above probity, ignorance of robust procedures or some other reason;*

- a culture of entitlement;*
- lack of adherence to local government policy and inadequate oversight;*
- authority and responsibility for very significant procurement and contract management resting with administrators who are not necessarily appropriately qualified, experienced or monitored;*
- councillors who are ill-equipped to oversight complex and often high-stakes activities, particularly in the area of procurement and contract management;*
- confusion as to the extent to which a councillor can make enquiries of administrative staff; and*
- difficulty and conflicts arising for people who are aware of potentially corrupt activity, but reticent to speak up.*

*While most councils do not have the above issues, the legislation should contain mechanisms which seek to improve accountability and transparency to prevent or discourage the abovementioned issues as identified by the CCC.*

*Referral of the LGA reform to a parliamentary committee is the only way to ensure maximum public participation, and reforms that will improve the efficiency and effectiveness of local government into the future.*

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**9.3.3. Report of the Inquiry into the Shire of Wiluna**

Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	20 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

**Purpose**

Council to consider allocating funding towards training and a governance review.

**Background**

The Report of the Inquiry into the Shire of Wiluna had made five recommendations which are summarised below:

- **Recommendation 1** was for elected member and Shire staff to undertake governance and accountability training.
- **Recommendation 2** was for the Chief Executive Officer (CEO) to report to the Director-General the knowledge and understanding gained from the training and how that knowledge will be implemented into the Shire's operations.
- **Recommendation 3** is for the Shire to undergo an independent governance review.
- **Recommendation 4** was the termination of the Shire's audit contract.
- **Recommendation 5** was the requirement for the Shire to engage the services of an independent project manager for any project that has external funding of \$1M or more.

A more detailed list of the recommendations can be found in the Report of the Inquiry into the Shire of Wiluna. (Attached at Appendix 9.3.3.) However, the Department of Local Government, Sport and Cultural Industries has subsequently amended recommendation 5 to ensure that it complies with the Local Government Act 1995. The amendment was to substitute the word 'employed' with the word 'engaged'.

**Comment**

The Shire has recently received advice from the Department of Local Government, Sport and Cultural Industries (DLGSCI) about the required training courses. The Shire is currently investigating the cost, provider as well as the location and content of the training courses. However, the initial investigation has identified that the Shire will likely require more substantial funding in the 2018/19 budget.

The DLGSCI has provided nine different courses that will be aimed at Councillors, Shire staff and Councillors and Shire staff. In the authors view, the courses appears to be appropriate and the Shire should support the DLGSCI recommendations. The Department has advised that the training should be completed within the next six months, the earlier the better.

**DISCLAIMER READING**

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The Shire has invited submissions and quotes for an independent governance review, which closes on Friday 29 March 2019.

The DLGSCI cancelled the Shire audit contract on the 31 January 2019. The Auditor is still required to complete the audit of the 2017/18 annual financial report. The cancellation of the audit contract means the Shire audits will be conducted by the Auditor General and a year earlier than expected.

The Shire had legal advice that the initial recommendation 5 was not consistent with the CEO's role under the Local Government Act 1995 as it was not possible to employ an independent person. Subsequently, the DLGSCI has amended the wording to ensure it complied with the Local Government Act 1995.

To ensure compliance with recommendation 5, Council should adopt an appropriate policy. The development of the policy will require some consideration as the Shire is not able to divest itself from all aspects of project management as Shire staff would need to issue all purchase orders and approve payments. These tasks cannot be delegated to independent contractors.

The Shire would also need to engage with its legal advisors and the DLGSCI as there is already some contradictory advice. For example, the DLGSCI has stated a Project Manager could not be appointed via a tender, however if the Shire has another declared flood damage to its road network, it would definitely cost more than \$150k to engage a Project Manager. There is no way the Shire can avoid the requirement to tender.

### **Consultation**

Adelle Smith, DLGSCI

David Nicholson, McLeods Lawyers

### **Statutory Environment**

There are a number of recommendations that the DLGSCI does not have the authority to enforce. However, if the Shire does not support the recommendations it is possible that other action could be taken to ensure compliance.

As the Shire should always be endeavouring to improve its governance and other processes, the author recommends that Council fully supports the report's recommendations.

### **Risk Management Implications**

The Shire would likely face further loss of reputation if the Shire did not implement the DLGSCI recommendations.

The recommendations are intended to aid the Shire in improving governance and accountability which in turn would reduce the Shire's risk in these areas.

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**Policy Implications**

Council should consider the adoption of an appropriate policy that will guide the Shire with regards to recommendation 5.

**Financial Implications**

While the quotes are due by the 29 March 2019, it is expected that an independent governance review would likely cost somewhere between \$40K to \$60K.

It is also estimated that the training that has been recommended to the Shire by the DLGSCI would cost between \$100K to \$150K.

**Strategic Implications**

Nil

**Voting Requirements ABSOLUTE MAJORITY**

<b>Officer Recommendation</b>
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1. That the 2018/19 Budget be amended to include the following:
  - a. Governance Review \$60,000, and
  - b. Training and Professional Development \$120,000.
2. The CEO be authorised to develop a Policy in accordance with recommendation 5 of the Report of the Inquiry into the Shire of Wiluna and the Policy be presented to Council for consideration.

**Voting Requirements SIMPLE MAJORITY**

<b>Council Decision</b>	<b>Item 9.3.3.</b>
<b>MOVED CR PETTERSON</b>	
<b>SECONDED CR LONG</b>	
1. The CEO be authorised to develop a Policy in accordance with recommendation 5 of the Report of the Inquiry into the Shire of Wiluna and the Policy be presented to Council for consideration.	
<b><u>CARRIED 5/0</u></b>	<b>Resolution 047/19</b>

1. The CEO be authorised to develop a Policy in accordance with recommendation 5 of the Report of the Inquiry into the Shire of Wiluna and the Policy be presented to Council for consideration.

*Reason for Change:*

*Council had approved the budget review which included point one of the Officers Recommendation, therefore point one of the Officers Recommendation was not required.*

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**9.4. Committee Reports**

Nil

**10. Elected Members Motion of Which Previous Notice Has Been Given**

Nil

**11. Urgent Business Approved by the Person Presiding or by Decision of Council****11.1. 2018 Compliance Audit Return**

Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	27 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

**Purpose**

For Council to consider the recommendation on the 2018 Compliance Audit Return (CAR) from the Audit Committee.

**Background**

Each year, Council is required to complete an annual compliance audit return (CAR) for the calendar year immediately preceding (1st January to 31st December) as published by the Department for Local Government and Communities. The CAR is then to be reviewed by the Audit Committee and a report presented to Council prior to the adoption of the CAR.

**Comment**

This year, the CAR was reviewed and completed by Moore Stephens, as part of the four year Shared Statutory Compliance Services agreement established through the Northern Goldfields Collaborative Group. Tanya Browning, Manager Local Government Advisory from Moore Stephens attended the Shire offices on Thursday 21st February 2019, and completed the CAR through interviews with senior staff and the inspection of various documents and records including:

- Minute books
- Tender Register
- Financial Interest & Return Register
- Complaints Register
- Delegations Register

The CAR is one of the tools that allow Council to monitor how the organisation is functioning in regard to compliance with the Local Government Act 1995 and provides the Audit and Risk Committee the opportunity to report to Council any cases of non-compliance or where full compliance was not achieved.

This process also provides opportunity for the Audit and Risk Committee to

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consider matters that may require further review within ongoing risk framework assessments and actions.

During the completion of the 2018 CAR, there were no instances of noncompliance noted.

The Shire's Audit Committee had considered this report and Recommends to Council the adoption of the 2018 Compliance Audit Return (CAR).

**Consultation**

- Tanya Brown, Moore Stephens
- Shire of Wiluna's Audit Committee

**Statutory Environment**

Regulation 14 of the Local Government (Audit) Regulations 1996 provides that:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 14 of the Local Government (Audit) Regulations 1996 details the requirements with regard to certifying the CAR and issuing to the Departmental CEO

Section 7.13(1)(i) of the Local Government Act refers to the provisions within regulations with regard to audits.

**Risk Management Implications**

This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk is medium prior to treatment.

**Policy Implications**

There are no policy implications resulting from the recommendation of this report

**Financial Implications**

There are no financial implications resulting from the recommendation of this report

**Strategic Implications**

Strategic references within the Shire of Wiluna Strategic Community Plan 2018-28 demonstrate connections between services and the desired outcomes and community vision for the Shire of Wiluna. Leadership and Governance services, strategies 5.1.1

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Provide leadership to the community and staff, 5.1.3 Provide strategic leadership and governance, 5.2.1 Build a culture of continual improvement across the organisation, relate to the work undertaken as noted within this report.

**Voting Requirements ABSOLUTE MAJORITY**

***Officer Recommendation & Council Decision***

**MOVED CR GRUNDY**

**SECONDED CR WARD**

**That Council resolve to:**

- 1. Adopt the 2018 Compliance Audit Return as attached; and**
- 2. That the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return for submission to the Department of Local Government.**

**CARRIED 5/0 by Absolute Majority**

**Resolution 048/19**

**12. Matters Behind Closed Doors**

***Officer Recommendation & Council Decision***

**MOVED CR PETTERSON**

**SECONDED CR LONG**

**Procedural recommendation that the meeting is closed to the public, pursuant to S5.23 (a) to consider Confidential Item 12.3.1. which relates to a matter affecting an employee or employees**

**CARRIED 5/0**

**Resolution 049/19**

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**12.3.1. CEO Performance Review Report****Council Decision****Item 12.3.1.****MOVED CR PETTERSON****SECONDED CR WARD****That the Council:**

- 1. Consider this confidential report and notes the nature of the CEO performance review outcome;**
- 2. Resolves to adopt the report and notes that the CEO's performance review for the 2017/2018-year period resulted in a reasonable degree of satisfactory performance by the CEO;**
- 3. Is mindful of the discussions that took place, between the Councillors present and the CEO, at the Review Meeting and remains confident that the CEO will successfully address the Council's concerns.**
- 4. Resolves not to increase the CEO's cash remuneration in accordance with clause 6.11 of the employment contract;**
- 5. Resolves to develop, in consultation with the CEO, the key performance indicators, based on Schedule 3 of the Review Report, that will apply for the next annual review, which is due to be conducted in October 2019.**
- 6. Resolves to amend sub clause 1.6.1 of the CEO's Contract to read as follows:  
"1.6.1 The *Industrial Relations Act 1979* (Western Australia); and"**
- 7. Resolves to engage the services of Mike FitzGerald of Fitz Gerald Strategies to assist the Council with the facilitation of the CEO's performance review due in October 2019.**

**CARRIED 5/0****Resolution 050/19***Reason for change:**Council no longer has concerns about the other two senior Executive Officers***Officer Recommendation & Council Decision****MOVED CR PETTERSON****SECONDED CR WARD****That the meeting be re-opened to the public.****CARRIED 5/0****Resolution 051/19**

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**DISCLAIMER READING**

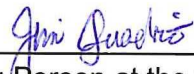
Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

**13. Closure**

There being no further business the Chairperson closed the meeting at 2.38pm.

These minutes were confirmed at the Ordinary Meeting of Council on the 24 April 2019

Signed   
(Presiding Person at the meeting of which the minutes were confirmed.)

Date: 12/6/19.

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**SHIRE OF WILUNA**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 28 February 2019**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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## SHIRE OF WILUNA

### Compilation Report

For the Period Ended 28 February 2019

### Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

### Overview

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.  
No matters of significance are noted.

### Statement of Financial Activity by reporting program

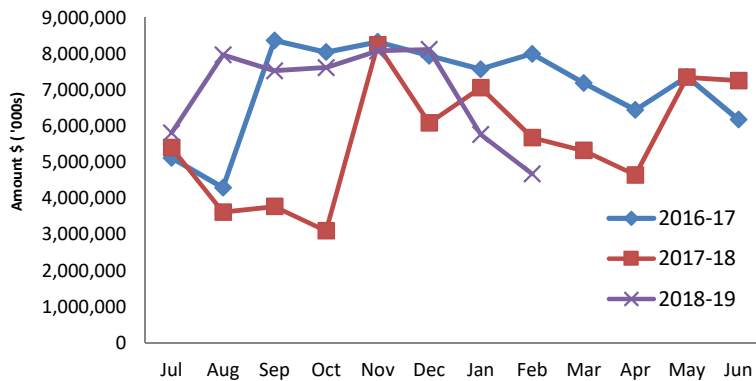
Is presented on page 5 and shows a surplus as at 28 February 2019 of \$4,678,533.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

# SHIRE OF WILUNA

Monthly Summary Information  
For the Period Ended 28 February 2019

**Liquidity Over the Year (Refer Note 3)**



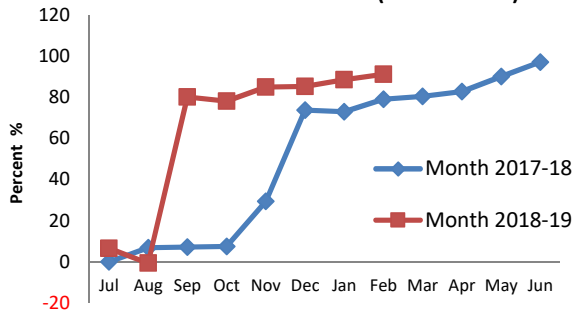
## Cash and Cash Equivalents as at period end

Unrestricted	\$	5,412,203
Restricted	\$	5,989,596
	\$	11,401,799

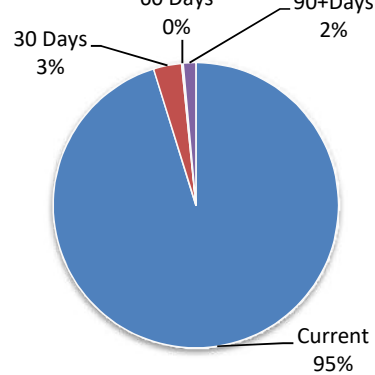
## Receivables

Rates	\$	450,957
Other	\$	229,359
	\$	680,315

**Rates Receivable (Refer Note 6)**

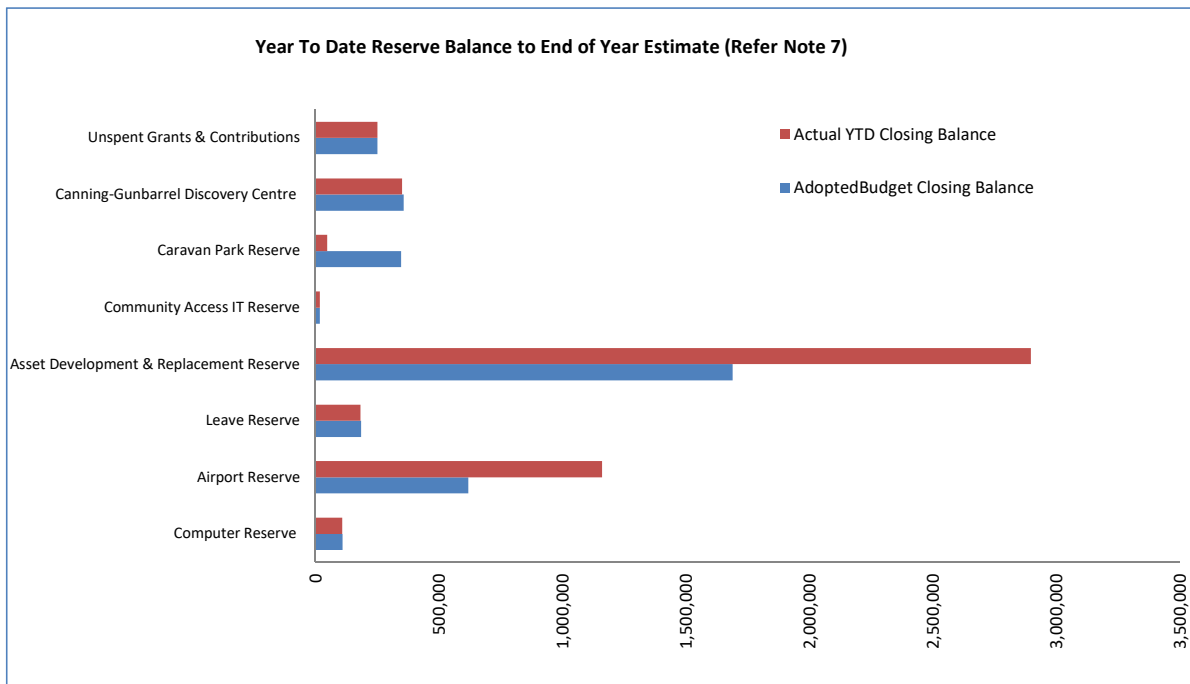
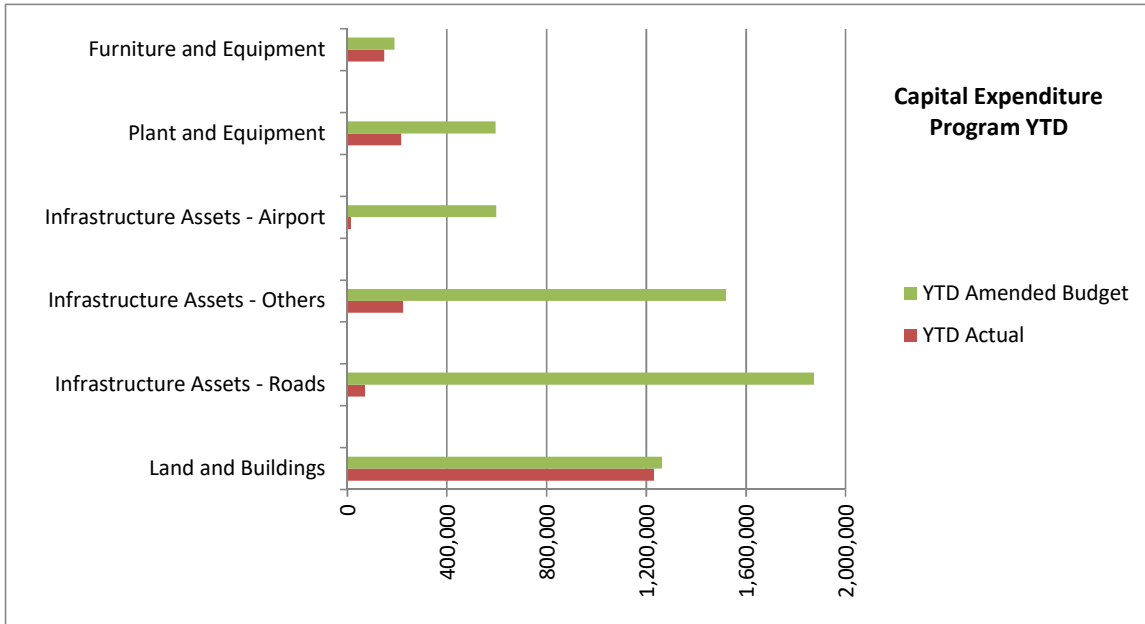


**Account Receivable Ageing (non-rates)  
(Refer Note 6)**



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

**SHIRE OF WILUNA**  
**Monthly Summary Information**  
For the Period Ended 28 February 2019



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

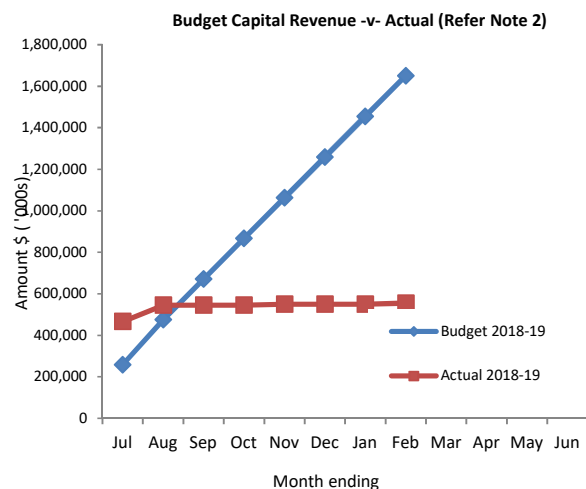
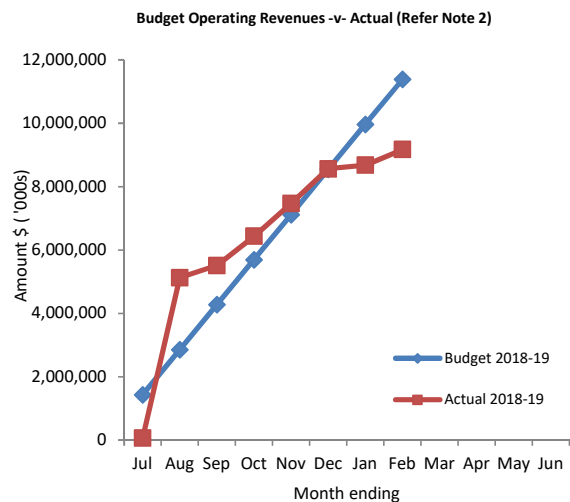


# SHIRE OF WILUNA

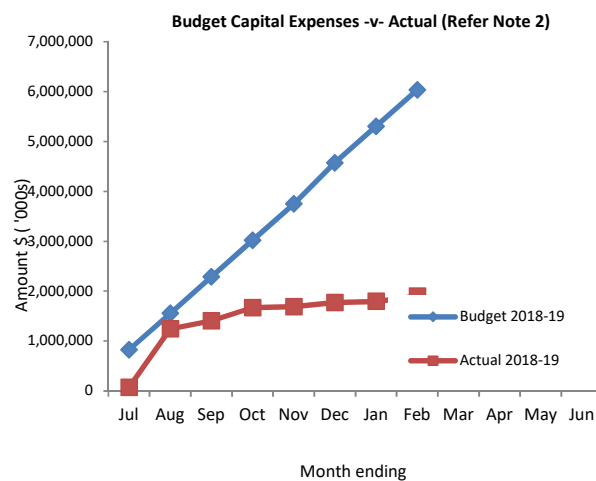
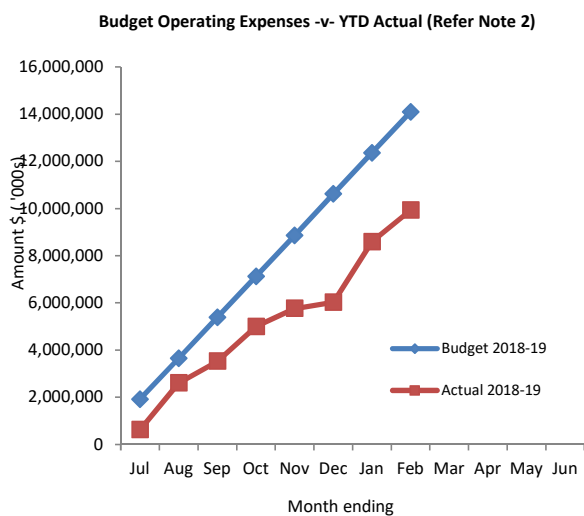
## Monthly Summary Information

For the Period Ended 28 February 2019

### Revenues



### Expenditure



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

**SHIRE OF WILUNA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 28 February 2019**

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$	\$	\$	\$	%
Governance		20,971	13,970	3,201	(10,769)	-77%
General Purpose Funding - Rates	9	4,731,751	3,154,464	5,005,747	1,851,283	59%
General Purpose Funding - Other		1,429,588	953,016	1,169,992	216,976	23%
Law, Order and Public Safety		16,120	10,736	9,893	(843)	-8%
Health		200	128	0	(128)	-100%
Education and Welfare		0	0	0	0	
Housing		4,500	3,000	20,527	17,527	584%
Community Amenities		80,260	53,488	79,851	26,363	49%
Recreation and Culture		197,950	131,920	219,703	87,783	67%
Transport		10,516,290	7,010,856	2,605,997	(4,404,859)	-63%
Economic Services		45,500	30,320	13,177	(17,143)	-57%
Other Property and Services		35,220	23,464	42,731	19,267	82%
<b>Total Operating Revenue</b>		<b>17,078,350</b>	<b>11,385,362</b>	<b>9,170,819</b>	<b>(2,214,543)</b>	
<b>Operating Expense</b>						
Governance		(2,144,522)	(1,433,351)	(1,104,754)	328,597	23%
General Purpose Funding		(316,231)	(210,792)	(209,088)	1,704	1%
Law, Order and Public Safety		(195,753)	(132,904)	(75,637)	57,267	43%
Health		(82,111)	(54,712)	(33,560)	21,152	39%
Education and Welfare		(59,476)	(39,632)	(49,935)	(10,303)	-26%
Housing		(529,836)	(356,586)	(67,840)	288,746	81%
Community Amenities		(598,157)	(405,441)	(346,515)	58,926	15%
Recreation and Culture		(1,984,504)	(1,331,554)	(1,100,117)	231,437	17%
Transport		(14,627,689)	(9,722,743)	(6,717,075)	3,005,668	31%
Economic Services		(536,766)	(358,061)	(207,106)	150,955	42%
Other Property and Services		(31,324)	(54,843)	(22,202)	32,641	60%
<b>Total Operating Expenditure</b>		<b>(21,106,369)</b>	<b>(14,100,619)</b>	<b>(9,933,830)</b>	<b>4,166,789</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,792,300	1,861,416	795,670	(1,065,746)	-57%
Adjust (Profit)/Loss on Asset Disposal	8	57,946	57,946	(3,200)	(61,146)	-106%
Loss on revaluation of non-current assets		0	0	0	0	
Adjust provisions and accruals		0	0	0	0	
<b>Net Cash from Operations</b>		<b>(1,177,773)</b>	<b>(795,895)</b>	<b>29,459</b>	<b>825,354</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,350,882	1,567,232	471,723	(1,095,509)	-70%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
<b>Total Capital Revenues</b>		<b>2,670,882</b>	<b>1,650,414</b>	<b>554,905</b>	<b>(1,095,509)</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(1,808,796)	(1,263,000)	(1,229,987)	33,013	3%
Infrastructure - Roads	13	(2,809,668)	(1,873,080)	(70,059)	1,803,021	96%
Infrastructure - Others	13	(2,251,236)	(1,519,592)	(223,164)	1,296,428	85%
Infrastructure - Airport	13	(895,554)	(597,008)	(14,059)	582,949	98%
Plant and Equipment	13	(921,065)	(595,224)	(215,666)	379,558	64%
Furniture and Equipment	13	(368,229)	(188,328)	(147,682)	40,646	22%
Work in Progress	13	0	0	0	0	
<b>Total Capital Expenditure</b>		<b>(9,054,548)</b>	<b>(6,036,232)</b>	<b>(1,900,617)</b>	<b>4,135,615</b>	
<b>Net Cash from Capital Activities</b>		<b>(6,383,666)</b>	<b>(4,385,818)</b>	<b>(1,345,713)</b>	<b>3,040,105</b>	
<b>Financing</b>						
Repayment of Debentures	10	(264,746)	(239,465)	(239,465)	0	0%
Proceeds from new debentures	10	650,000	650,000	650,000	0	0%
Transfers to cash backed reserves (restricted assets)	7	(860,551)	(95,376)	(95,376)	0	0%
Transfers from cash backed reserves (restricted assets)	7	2,287,709	0	0	0	
<b>Net Cash from Financing Activities</b>		<b>1,812,412</b>	<b>315,159</b>	<b>315,159</b>	<b>0</b>	
<b>Net Operations, Capital and Financing</b>		<b>(5,749,027)</b>	<b>(4,866,554)</b>	<b>(1,001,095)</b>	<b>3,865,459</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,749,027</b>	<b>5,749,027</b>	<b>5,679,628</b>	<b>(69,399)</b>	<b>-1%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>882,473</b>	<b>4,678,533</b>	<b>3,796,060</b>	

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF WILUNA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 28 February 2019**

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>						
Rates	9	\$ 4,731,751	\$ 3,154,464	\$ 5,005,747	\$ 1,851,283	% 59%
Operating Grants, Subsidies and Contributions	11	11,443,699	7,629,112	3,575,661	(4,053,451)	-53%
Fees and Charges		606,280	404,104	308,052	(96,052)	-24%
Interest Earnings		245,850	163,880	183,927	20,047	12%
Other Revenue		30,200	20,088	94,232	74,144	369%
Profit on Disposal of Assets	8	0	13,714	3,200	(10,514)	-77%
<b>Total Operating Revenue</b>		<b>17,057,780</b>	<b>11,385,362</b>	<b>9,170,819</b>	<b>(2,214,543)</b>	
<b>Operating Expense</b>						
Employee Costs		(2,744,173)	(1,829,008)	(1,715,601)	113,407	-6%
Materials and Contracts		(14,408,801)	(9,746,288)	(6,828,793)	2,917,495	-30%
Utility Charges		(297,850)	(198,448)	(115,915)	82,533	-42%
Depreciation on Non-Current Assets		(2,792,300)	(1,861,416)	(795,670)	1,065,746	-57%
Interest Expenses		(158,905)	(105,920)	(96,316)	9,604	-9%
Insurance Expense		(228,644)	(214,609)	(229,440)	(14,831)	7%
Other Expenditure		(397,180)	(120,168)	(152,095)	(31,927)	27%
Loss on Disposal of Assets	8	(57,946)	(24,762)	0	24,762	-100%
Loss on revaluation of non-current assets		0	0	0		
<b>Total Operating Expenditure</b>		<b>(21,085,799)</b>	<b>(14,100,619)</b>	<b>(9,933,830)</b>	<b>4,166,789</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,792,300	1,861,416	795,670	(1,065,746)	-57%
Adjust (Profit)/Loss on Asset Disposal	8	57,946	57,946	(3,200)	(61,146)	-106%
Loss on revaluation of non-current assets		0	0	0		
Adjust provisions and accruals		0		0		
<b>Net Cash from Operations</b>		<b>(1,177,773)</b>	<b>(795,895)</b>	<b>29,459</b>	<b>825,354</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,350,882	1,567,232	471,723	(1,095,509)	-70%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
<b>Total Capital Revenues</b>		<b>2,670,882</b>	<b>1,650,414</b>	<b>554,905</b>	<b>(1,095,508)</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(1,808,796)	(1,263,000)	(1,229,987)	33,013	3%
Infrastructure - Roads	13	(2,809,668)	(1,873,080)	(70,059)	1,803,021	96%
Infrastructure - Others	13	(2,251,236)	(1,519,592)	(223,164)	1,296,428	85%
Infrastructure - Airport	13	(895,554)	(597,008)	(14,059)	582,949	98%
Plant and Equipment	13	(921,065)	(595,224)	(215,666)	379,558	64%
Furniture and Equipment	13	(368,229)	(188,328)	(147,682)	40,646	22%
Work in Progress	13			0		
<b>Total Capital Expenditure</b>		<b>(9,054,548)</b>	<b>(6,036,232)</b>	<b>(1,900,617)</b>	<b>4,135,615</b>	
<b>Net Cash from Capital Activities</b>		<b>(6,383,666)</b>	<b>(4,385,818)</b>	<b>(1,345,713)</b>	<b>3,040,106</b>	
<b>Financing</b>						
Repayment of Debentures	10	(264,746)	(239,465)	(239,465)	0	
Proceeds from new debentures	10	650,000	650,000	650,000	0	
Transfers to cash backed reserves (restricted)	7	(860,551)	(95,376)	(95,376)	0	0%
Transfers from cash backed reserves	7	2,287,709	0	0	0	
<b>Net Cash from Financing Activities</b>		<b>1,812,412</b>	<b>315,159</b>	<b>315,159</b>	<b>0</b>	
<b>Net Operations, Capital and Financing</b>		<b>(5,749,027)</b>	<b>(4,866,554)</b>	<b>(1,001,095)</b>	<b>3,865,460</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,749,027</b>	<b>5,749,027</b>	<b>5,679,628</b>	<b>(69,399)</b>	<b>-1%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>882,473</b>	<b>4,678,533</b>	<b>3,796,061</b>	

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

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

**SHIRE OF WILUNA**  
**STATEMENT OF FINANCIAL POSITION**  
**28-February-2019**

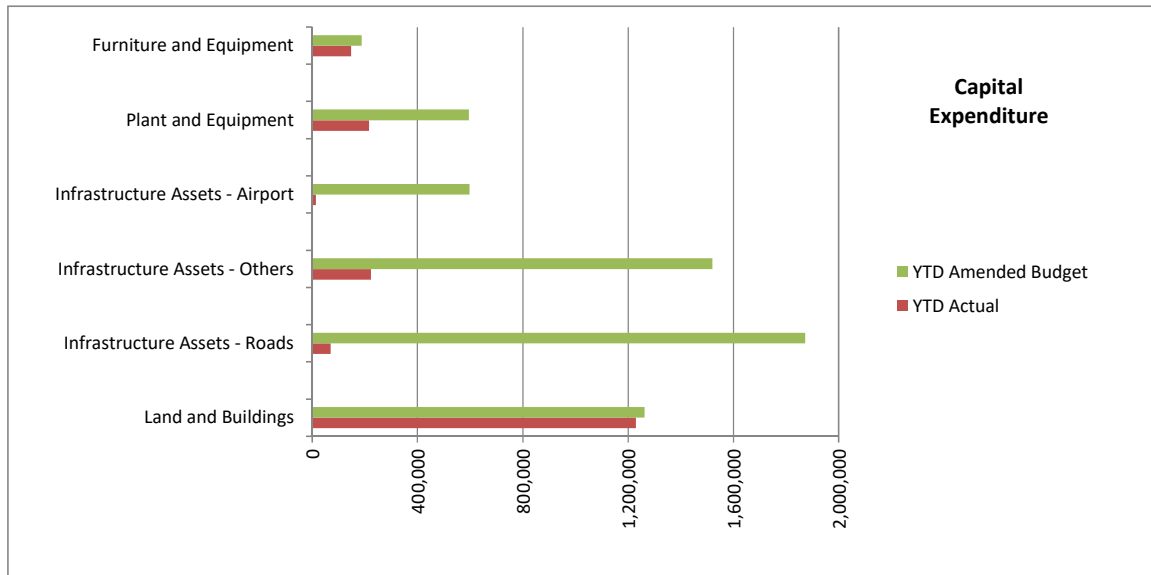
	Note	2018/2019	2017/2018
<b>CURRENT ASSETS</b>			
Cash at Bank and On Hand	4	11,401,799	12,545,789
Rates Outstanding		450,957	77,268
Sundry Debtors		224,137	110,927
Gst Receivable		17,353	228,903
Accrued Income/Payments In Advance		350	0
Stocks on Hand		13,369	15,845
<b>TOTAL CURRENT ASSETS</b>		<b>12,107,965</b>	<b>12,978,732</b>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors		572,205	784,150
Accrued Interest on loans		0	24,974
Accrued Salaries & Wages		0	27,485
GST Payable		-3,260	10,113
Accrued Expenses		0	423,430
Other current liabilities		700,890	63,852
Loan Liability (Current)		14,366	253,831
Provision For Annual Leave		123,716	123,716
Provision For Long Service Leave (Curre		46,286	46,286
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,454,202</b>	<b>1,757,837</b>
<b>NET CURRENT ASSETS</b>		<b>10,653,763</b>	<b>11,220,895</b>
<b>NON-CURRENT ASSETS</b>			
Land & Buildings		20,326,921	19,096,934
Accumulated Depreciation Land & Building		(448,617)	(232,873)
Furniture & Equipment		554,105	406,423
Accumulated Depreciation Furniture&Equip		(103,534)	(50,145)
Plant & Equipment		1,496,350	1,366,045
Accumulated Depreciation Plant & Equip		(395,074)	(287,713)
Roads		46,671,283	46,601,224
Accumulated Depreciation Roads		(127,787)	0
Airport		5,626,653	5,612,594
Accumulated Depreciation Airport		(149,703)	0
Other Infrastructure		3,081,133	2,857,969
Accumulated Depreciation Other Infrastru		(136,426)	(120)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>76,395,305</b>	<b>75,370,340</b>
<b>NON-CURRENT LIABILITIES</b>			
Loan Liability (Non Current)		3,729,231	3,079,231
Provision For Long Service Leave (Non Current)		36,216	36,216
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,765,447</b>	<b>3,115,447</b>
<b>NET ASSETS</b>		<b>83,283,620</b>	<b>83,475,788</b>
<b>EQUITY</b>			
Accumulated Surplus		23,694,791	24,081,455
Revaluation Surplus-Land & Buildings		4,223,618	4,223,618
Revaluation Surplus-Furniture & Equipment		103,228	103,228
Revaluation Surplus-Plant & Equipment		641,225	641,225
Revaluation Surplus - Infrastructure Road		42,159,899	42,159,899
Revaluation Surplus-Infrastructure Airport		4,759,121	4,759,121
Revaluation Surplus-Infrastructure Others		1,712,143	1,712,143
Reserve - Asset Replacement		2,897,572	2,848,947
Reserve - Computer	7	108,023	106,210
Reserve - Airport	7	1,161,126	1,141,641
Reserve - Leave	7	182,159	179,102
Reserve - Wiluna Telecentre	7	16,970	16,685
Reserve - Caravan Park	7	46,839	46,053
Reserve - Heritage and Interpretive Centre	7	350,185	344,308
Reserve - Unspent Grants and Contributions	7	250,959	250,959
Reserve - Community Development	7	254,267	250,000
Reserve - Plant Replacement	7	621,625	611,193
Reserve - Community Development	7	99,872	0
<b>TOTAL EQUITY</b>		<b>83,283,620</b>	<b>83,475,788</b>

SHIRE OF WILUNA  
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING  
For the Period Ended 28 February 2019

Capital Acquisitions	Note	YTD Actual Total	YTD 28 02 2019 YTD Budget	Annual Budget	Variance
		\$	\$	\$	\$
Land and Buildings	13	1,229,987	1,263,000	1,894,516	(33,013)
Infrastructure Assets - Roads	13	70,059	1,873,080	2,809,668	(1,803,021)
Infrastructure Assets - Others	13	223,164	1,519,592	2,279,436	(1,296,428)
Infrastructure Assets - Airport	13	14,059	597,008	895,554	(582,949)
Plant and Equipment	13	215,666	595,224	892,865	(379,558)
Furniture and Equipment	13	147,682	188,328	282,509	(40,646)
<b>Capital Acquisitions Total</b>		<b>1,900,617</b>	<b>6,036,232</b>	<b>9,054,548</b>	<b>(4,135,615)</b>

**Funded By:**

Capital Grants and Contributions	471,723	1,567,232	2,350,881	(1,095,509)
Borrowings	0	0	650,000	0
Other (Disposals & C/Fwd)	0	0	320,000	0
Own Source Funding - Cash Backed Reserves	0	2,287,709	2,287,709	(2,287,709)
Total Own Source Funding - Cash Backed Reserves				(2,287,709)
Own Source Funding - Operations	1,428,895	3,445,957	5,784,221	(2,017,062)
<b>Capital Funding Total</b>	<b>1,900,617</b>	<b>7,300,898</b>	<b>11,392,811</b>	<b>(7,687,990)</b>



**SHIRE OF WILUNA**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 28 February 2019**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Adopted Annual Budget	Adopted YTD Budget (a)
<b>Operating Revenues</b>	\$	\$	\$	\$
Governance	20,971	-	20,971	13,970
General Purpose Funding - Rates	4,731,751	-	4,731,751	3,154,464
General Purpose Funding - Other	1,429,588	-	1,429,588	953,016
Law, Order and Public Safety	16,120	-	16,120	10,736
Health	200	-	200	128
Education and Welfare	-	-	-	0
Housing	4,500	-	4,500	3,000
Community Amenities	80,260	-	80,260	53,488
Recreation and Culture	197,950	-	197,950	131,920
Transport	10,516,290	-	10,516,290	7,010,856
Economic Services	45,500	-	45,500	30,320
Other Property and Services	35,220	-	35,220	23,464
<b>Total Operating Revenue</b>	<b>17,078,350</b>	<b>-</b>	<b>17,078,350</b>	<b>11,385,362</b>
<b>Operating Expense</b>				
Governance	(2,144,522)	-	(2,144,522)	(1,433,351)
General Purpose Funding	(316,231)	-	(316,231)	(210,792)
Law, Order and Public Safety	(195,753)	-	(195,753)	(132,904)
Health	(82,111)	-	(82,111)	(54,712)
Education and Welfare	(59,476)	-	(59,476)	(39,632)
Housing	(529,836)	-	(529,836)	(356,586)
Community Amenities	(598,157)	-	(598,157)	(405,441)
Recreation and Culture	(1,984,504)	-	(1,984,504)	(1,331,554)
Transport	(14,627,689)	-	(14,627,689)	(9,722,743)
Economic Services	(536,766)	-	(536,766)	(358,061)
Other Property and Services	(31,324)	-	(31,324)	(54,843)
<b>Total Operating Expenditure</b>	<b>(21,106,369)</b>	<b>-</b>	<b>(21,106,369)</b>	<b>(14,100,619)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	2,792,300	-	2,792,300	1,861,416
Adjust (Profit)/Loss on Asset Disposal	57,946	-	57,946	57,946
Loss on revaluation of non-current assets	-	-	-	0
<b>Net Cash from Operations</b>	<b>(1,177,773)</b>	<b>-</b>	<b>(1,177,773)</b>	<b>(795,895)</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	2,350,882	-	2,350,882	1,567,232
Proceeds from Disposal of Assets	320,000	-	320,000	83,182
<b>Total Capital Revenues</b>	<b>2,670,882</b>	<b>-</b>	<b>2,670,882</b>	<b>1,650,414</b>
<b>Capital Expenses</b>				
Land and Buildings	(1,808,796)	-	(1,808,796)	(1,263,000)
Infrastructure - Roads	(2,809,668)	-	(2,809,668)	(1,873,080)
Infrastructure - Others	(2,251,236)	-	(2,251,236)	(1,519,592)
Infrastructure - Airport	(895,554)	-	(895,554)	(597,008)
Plant and Equipment	(921,065)	-	(921,065)	(595,224)
Furniture and Equipment	(368,229)	-	(368,229)	(188,328)
<b>Total Capital Expenditure</b>	<b>(9,054,548)</b>	<b>-</b>	<b>(9,054,548)</b>	<b>(6,036,232)</b>
<b>Net Cash from Capital Activities</b>	<b>(6,383,666)</b>	<b>-</b>	<b>(6,383,666)</b>	<b>(4,385,818)</b>
<b>Financing</b>				
Repayment of Debentures	(264,746)	-	(264,746)	(239,465)
Proceeds from new debentures	650,000	-	650,000	650,000
Transfers to cash backed reserves (restricted assets)	(860,551)	-	(860,551)	(95,376)
Transfers from cash backed reserves (restricted assets)	2,287,709	-	2,287,709	
<b>Net Cash from Financing Activities</b>	<b>1,812,412</b>	<b>-</b>	<b>1,812,412</b>	<b>315,159</b>
<b>Net Operations, Capital and Financing</b>	<b>(5,749,027)</b>	<b>-</b>	<b>(5,749,027)</b>	<b>(4,866,554)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>5,749,027</b>	<b>-</b>	<b>5,749,027</b>	<b>5,749,027</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>882,473</b>

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

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also 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.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) 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.

**(f) Cash and Cash Equivalents**

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

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



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Trade and Other Receivables**

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

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

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

**(i) Fixed Assets**

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.

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

**(l) Employee Benefits**

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are 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.

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(q) Statement of Objectives**

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:  
"A proud, green, go-ahead and healthy Wiluna"

The Strategic Community Plan defines the key objectives of the Shire as:  
"Working together to enhance our future through good governance"

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Reporting Programs**

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

Expenses associated with provision of services to members of council and elections and the administrative support available to the council for the provision of governance of the district. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

**GENERAL PURPOSE FUNDING**

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above revenues, e.g. valuation expense debt collection and overheads.

**LAW, ORDER, PUBLIC SAFETY**

Supervision and enforcement of Local Laws, fire prevention, animal control, provision of ranger services and other aspects of public safety including emergency services.

**HEALTH**

Health inspection services, food quality control, mosquito and pest control and waste disposal compliance.

**EDUCATION AND WELFARE**

Provision and development of community service programmes, including training and disability requirements.

**HOUSING**

Provision and maintenance of housing accommodation for employees.

**COMMUNITY AMENITIES**

Sanitation, sewerage, protection of the environment, public conveniences, cemeteries, rubbish collection services, operation of rubbish disposal sites, litter control, and administration of town planning schemes.

**RECREATION AND CULTURE**

Provision and maintenance of public halls, civic centres, aquatic centre, recreation centres, and various sporting facilities. Provision and maintenance of parks, gardens, and playgrounds. Operation of library, art centre and other cultural facilities.

**TRANSPORT**

Construction and maintenance of roads, footpaths, depots, traffic control, cleaning of streets, and maintenance of street trees, streetlighting and etc.

**ECONOMIC SERVICES**

Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development facilities.

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials, private works operations

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

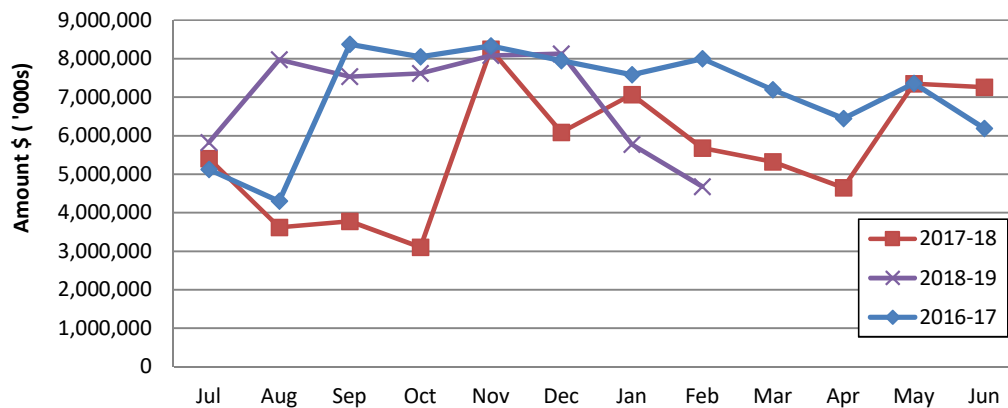
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%		
General Purpose Funding	2,068,258	59%		
Governance	(10,769)	-77%		Not Significant or Budget timing only.
Law, Order and Public Safety	(843)	-8%		Not Significant or Budget timing only.
Health	(128)	-100%		Not Significant or Budget timing only.
Education and Welfare	0			
Housing	17,527	584%		Relates to insurance claim
Community Amenities	26,363	49%		Not Significant or Budget timing only.
Recreation and Culture	87,783	67%		Grants Budget timing
Transport	(4,404,859)	-63%		Grants Budget timing
Economic Services	(17,143)	-57%		Not Significant or Budget timing only.
Other Property and Services	19,267	82%		Not Significant or Budget timing only.
<b>Operating Expense</b>				
General Purpose Funding	1,704	1%		
Governance	328,597	23%		Not Significant or Budget timing only.
Law, Order and Public Safety	57,267	43%		Not Significant or Budget timing only.
Health	21,152	39%		Not Significant or Budget timing only.
Education and Welfare	(10,303)	-26%		Not Significant or Budget timing only.
Housing	(67,840)	0%		Not Significant or Budget timing only.
Community Amenities	58,926	15%		Not Significant or Budget timing only.
Recreation and Culture	231,437	17%		Not Significant or Budget timing only.
Transport	3,005,668	31%		Flood repair awaiting start & change in depreciation methods
Economic Services	150,955	42%		Not Significant or Budget timing only.
Other Property and Services	32,641	60%		Allocations and Employee cost less than YTD budget
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	(1,095,509)	-70%		Early Grant Received
Proceeds from Disposal of Assets	0	0%		
<b>Capital Expenses</b>				
Land and Buildings	33,013	3%		New Admin Building Budget timing
Infrastructure - Roads	1,803,021	96%		Not Significant or Budget timing only.
Infrastructure - Others	1,296,428	85%		Not Significant or Budget timing only.
Infrastructure - Airport	582,949	98%		Not Significant or Budget timing only.
Plant and Equipment	379,558	64%		Not Significant or Budget timing only.
Furniture and Equipment	40,646	22%		Not Significant or Budget timing only.
<b>Financing</b>				
Loan Principal	0	0%		Not Significant or Budget timing only.

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		YTD 28 Feb 2019	Budget 30 June 2018	Actual 30 June 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	5,412,203	1,367,469	6,750,691
Cash Restricted - Reserves Equity	4	5,989,596	4,371,015	5,795,098
Receivables - Rates	6	450,957	262,279	77,268
Receivables -Other	6	224,137	0	110,927
Interest / ATO Receivable/Accrual		17,703	0	228,903
Inventories		13,369	17,500	15,845
		12,107,965	6,018,263	12,978,732
<b>Less: Current Liabilities</b>				
Payables		(1,284,200)	(1,663,494)	(1,587,836)
Provisions		(170,002)	(248,500)	(170,002)
		(1,454,202)	(1,911,994)	(1,757,837)
Less: Cash Reserves	7	(5,989,596)	(4,371,015)	(5,795,098)
Secured by floating charge		14,366	264,746	253,831
<b>Net Current Funding Position</b>		<b>4,678,533</b>	<b>0</b>	<b>5,679,628</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	<b>Municipal Account</b>				
A030010	CBA - Municipal Cash at Bank		72,564		72,564
A030100	Municipal Cash at Bank		46,151		46,151
A030020	CBA Muni Call Deposit		(0)		(0)
A030103	Municipal Investment #2 - Call Deposit		0		0
A030114	AMP Bank TD (Muni)		1,059,945		1,059,945
A030110	NAB TD 2 - Curve Securities - Reserve		0		0
A030132	Commonwealth Bank of Australia TD - Muni		642,238		642,238
A030135	Bankwest TD (Muni)		85,825		85,825
A030136	Bankwest TD (Muni) 2		1,505,479		1,505,479
A030137	IMB Bank TD		1,500,000		1,500,000
A030145	IMB Bank LTD TD Muni		500,000		500,000
A030150	BANKWEST TD 3		0		0
(b)	<b>Investment 10</b>				
A030015	<b>CBA Reserve Account - Muni</b>			24,596	24,596
A030109	NAB TD - Curve Securities			960,000	960,000
A030112	ME Bank TD - Curve Securities - Reserve			2,000,000	2,000,000
A030117	Westpac TD - Curve Securities - Reserve			1,715,000	1,715,000
A030122	AMP Bank TD - Curve Securities - Reserve			0	0
A030129	Bank of Queensland TD - Muni			1,290,000	1,290,000
<b>Total</b>			5,412,203	5,989,596	11,401,799

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 5: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget Adoption</b>		Opening Surplus	\$	\$	\$	\$
	<b>Permanent Changes</b>						0
C091206	Land Purchase	152/18				120,000	(120,000)
C132360	Commercial Land Purchase	152/18			120,000		120,000
							0
							0
							0
				0	120,000	120,000	0

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 6: RECEIVABLES**

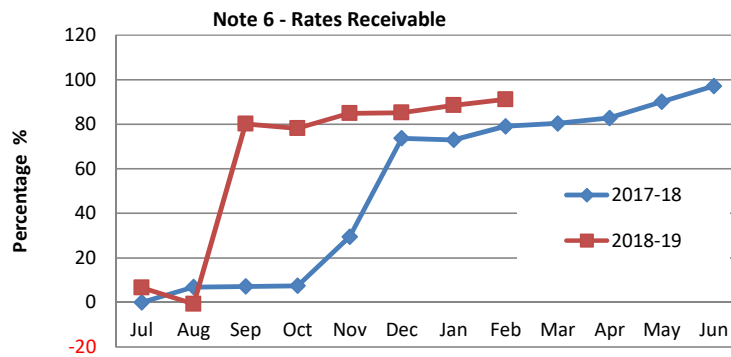
**Receivables - Rates Receivable**

Opening Arrears Previous Years  
 Levied this year and adjustments  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**

% Collected

YTD 28 Feb 2019	YTD Previous FY
\$	\$
103,236	101,747
5,005,747	4,342,861
(4,658,026)	(4,341,372)
<b>450,957</b>	<b>103,236</b>
<b>450,957</b>	<b>103,236</b>
91.17%	97.68%



Comments/Notes - Receivables Rates

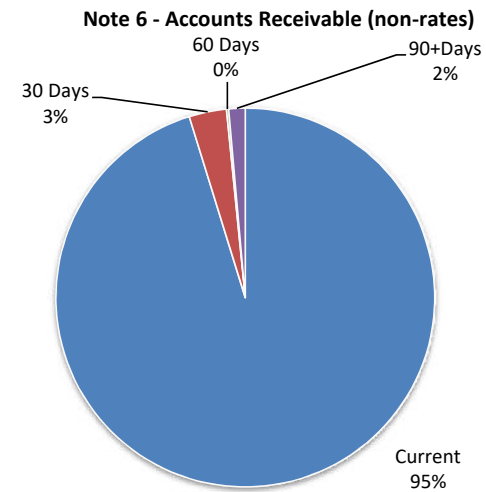
**Receivables - General**

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 218,384	\$ 7,334	\$ 390	\$ 3,250

**Total Receivables General Outstanding**

**229,359**

Amounts shown above include GST (where applicable)



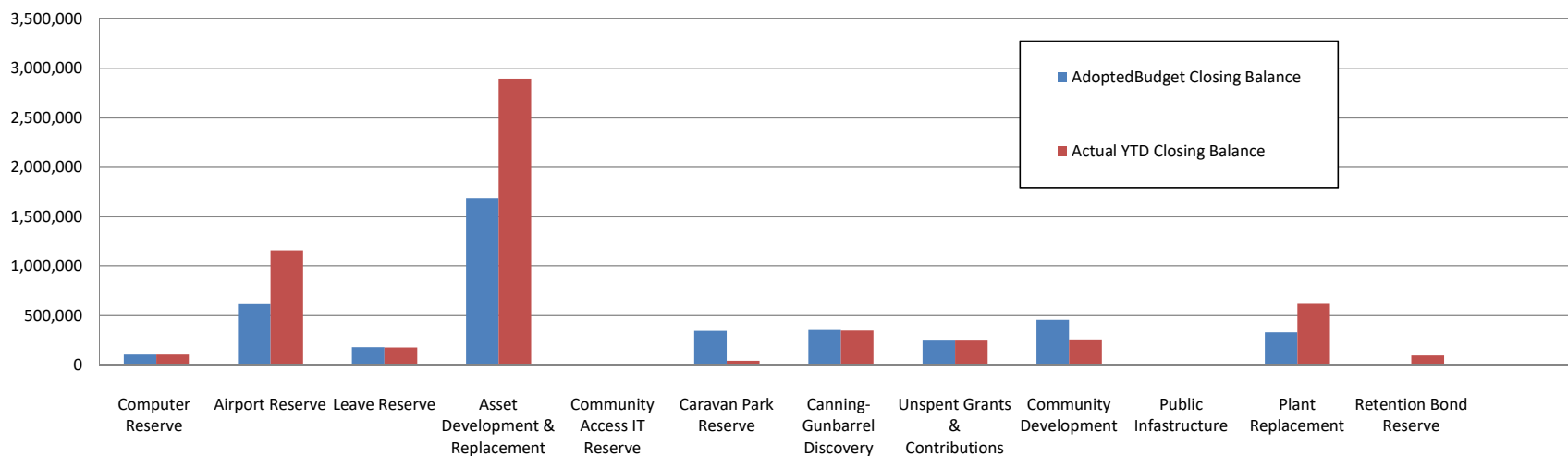
Comments/Notes - Receivables General

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 7: Cash Backed Reserve**

2018-19		Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
Computer Reserve	\$ 106,210	\$ 3,080	\$ 1,813	\$ -	\$ -	\$ -	\$ -		\$ 109,290	\$ 108,023
Airport Reserve	1,141,641	29,582	19,485	15,000		(567,777)	-		618,446	1,161,126
Leave Reserve	179,102	5,194	3,057	-			-		184,296	182,159
Asset Development & Replacement Reserve	2,848,947	80,869	48,625	139,311		(1,379,932)			1,689,195	2,897,572
Community Access IT Reserve	16,685	490	285	-					17,175	16,970
Caravan Park Reserve	46,053	1,330	786	300,000					347,383	46,839
Canning-Gunbarrel Discovery Centre	344,308	12,880	5,877	-					357,188	350,185
Unspent Grants & Contributions	250,959	0	-	-					250,959	250,959
Community Development	250,000	3,500	4,267	207,000					460,500	254,267
Public Infrastructure	0	0	-	-					0	0
Plant Replacement	611,193	3,075	10,432	59,240		(340,000)			333,508	621,625
Retention Bond Reserve	0	0	-	-	99,872				0	99,872
	<b>5,795,098</b>	<b>140,000</b>	<b>94,625</b>	<b>720,551</b>	<b>99,872</b>	<b>(2,287,709)</b>	<b>0</b>		<b>4,367,940</b>	<b>5,989,596</b>

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
85,361	5,379	83,182	3,200	6011D <b>Plant and Equipment</b> CEO - 2017 Toyota Landcruiser	
85,361	5,379	83,182	3,200		

**Comments - Capital Disposal/Replacements**

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 9: RATING INFORMATION**

RATE TYPE	Budget						Actual				
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
<b>Differential General Rate</b>											
GRV Wiluna Townsite	9.8335	68	980,128	96,381	0	0	96,381	96,381			96,381
GRV Mining	19.4436	6	6,380,000	1,240,502	0	0	1,240,502	1,240,502			1,240,502
UV Rural/Pastoral	13.2539	28	1,247,492	165,322	0	0	165,322	165,322			165,322
UV Mining	19.9288	210	131,333,285	2,617,306	0	0	2,617,306	2,617,306	171,947		2,789,253
UV Exploration & Prospecting Pastoral	24.9689	209	2,052,734	512,545	0	0	512,545	512,545	102,062	-13	614,594
<b>Sub-Totals</b>		521	141,993,639	4,632,056	0	0	4,632,056	4,632,056	274,009	-13	4,906,052
<b>Minimum Payment</b>											
GRV Wiluna Townsite	470.00	18	7,838	8,460	0	0	8,460	8,460			8,460
GRV Mining	355.00	3	60	1,065	0	0	1,065	1,065			1,065
UV Rural/Pastoral	355.00	1	1,598	355	0	0	355	355			355
UV Mining	355.00	194	76,524	68,870	0	0	68,870	68,870			68,870
UV Exploration & Prospecting Pastoral	355.00	59	49,564	20,945	0	0	20,945	20,945			20,945
<b>Sub-Totals</b>		275	135,584	99,695	0	0	99,695	99,695	0	0	99,695
<b>Amount from General Rates</b>							4,731,751				5,005,747
Ex-Gratia Rates							4,731,751				5,005,747
<b>Totals</b>							4,731,751				5,005,747

**Comments - Rating Information**

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. The General Rates detailed above for the above 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities. The intention to impose differential rating was advertised on 30 June 2018. Five submissions were received. Council resolved to proceed with differential rates and minimums as advertised except for the mining rate that was advertised at 18.8581 and which the Council increased to 19.9288 after considering the submissions received. The rates adopted were as per above table.

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
<b>Recreation &amp; Culture</b>									
Wiluna Recreation Ground Changerooms, Toilets & Kiosk	1	274,430	0	50,668	50,668	223,762	223,762	7,570	11,371
<b>Housing</b>									
New Staff Housing	4	1,400,000	0	35,972	47,576	1,364,028	1,352,424	33,006	59,192
<b>Economic Services</b>									
Canning - Gunbarrel Discovery Centre	2	658,632		121,603	121,603	537,029	537,029	18,167	45,026
Street Scaping	5		650,000	5,528	10,915	644,472		7,701	12,460
<b>Governance</b>									
Administration Building	3	1,000,000	0	25,694	33,984	974,306	966,016	26,199	42,316
		3,333,062	650,000	239,465	264,746	3,743,597	3,079,231	92,643	170,365

All debenture repayments were financed by general purpose revenue.

No new debentures were raised during the reporting period.

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2018-19 Adopted Budget	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
<b>GENERAL PURPOSE FUNDING</b>										
Grants Commission - General	WALGGC	Y	797,631	797,631	0	797,631	0	674,972	122,660	Operating
Grants Commission - Roads	WALGGC	Y	365,957	365,957	0	365,957	0	297,105	68,852	Operating
<b>LAW, ORDER, PUBLIC SAFETY</b>										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	14,820	14,820	0	14,820	0	9,203	5,617	Operating
<b>EDUCATION AND WELFARE</b>										
Community Resource Centre			0	0	0		0	0	0	Non-Operating
<b>RECREATION AND CULTURE</b>										
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Sports	Y	145,000	145,000	0	145,000	0	185,000	(40,000)	Operating
Sports Courts & Cricket Practice Wickets	Dept of Sports and Recreation	Y	0	0	0	0	0	1,500	(1,500)	Non-Operating
Pool Revitalisation Programme	Dept of Sports and Recreation	Y	0	0	0	0	0	0	0	Operating/Non-Operating
<b>TRANSPORT</b>										
Regional Road Group 2025 Grant	Regional Road Group	Y	338,000	338,000	0	0	338,000	456,723	(118,723)	Non-Operating
Regional Road Group Grant	Regional Road Group	Y	63,672	63,672	0	0	63,672	0	63,672	Non-Operating
Federal Government Roads to Recovery	Roads to Recovery	Y	1,343,433	1,343,433	0	0	1,343,433	0	1,343,433	Non-Operating
Remote Communities- FAGS	WALGGC	Y	0	0	0	0	0	15,000	(15,000)	Non-Operating
Remote Communities Grant	Mainroads	Y	28,000	28,000	0	0	28,000	0	28,000	Non-Operating
Remote Aboriginal Communities	Mainroads	Y	250,000	250,000	0	0	250,000	0	250,000	Non-Operating
Direct Regional Grant	Mainroads	Y	118,290	118,290	0	118,290	0	0	118,290	Operating
Flood Damage AGRN743 Grant WANDRRA	Dept of PM	Y	10,000,000	10,000,000	0	10,000,000	0	2,420,990	7,579,010	Operating
RAAP Grant	Regional Airport Development Scheme	Y	0	0	0	0	0	0	0	Non-Operating
Airport Sealing	Regional Airport Development Scheme	Y	327,776	327,776	0	0	327,776	0	327,776	Non-Operating
Airport Terminal	Regional Airport Development Scheme	Y	0	0	0	0	0	0	0	Non-Operating
<b>ECONOMIC SERVICES</b>										
RV Dump Point			0	0			0	0	0	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Sports	Y					0	0	0	Non-Operating
<b>OTHER PROPERTY AND SERVICES</b>										
New Admin Bldg	Country Local Government Fund	Y	0	0	0	0	0	0	0	Non-Operating
<b>TOTALS</b>			<b>13,792,579</b>	<b>13,792,579</b>	<b>0</b>	<b>11,441,698</b>	<b>2,350,881</b>	<b>4,060,493</b>	<b>9,732,086</b>	
Operating	Operating		11,441,698	11,441,698				3,588,770		
Non-Operating	Non-operating		2,350,881	2,350,881				471,723		
			<u>13,792,579</u>	<u>13,792,579</u>				<u>4,060,493</u>		



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 28-Feb-19
Totals	\$ 11,626	\$ 770	\$ 400	\$ 11,996
	11,626	770	400	11,996

SHIRE OF WILUNA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 28 February 2019

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipmemt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>GOVERNANCE</b>												
C040001	Council Chambers Furniture			60,000				60,000	60,000	40,000	2,535	37,465
C142101	CEO Vehicle		282,000					282,000	282,000	188,000	86,663	101,337
	Total Governance	-	282,000	60,000	-	-	-	342,000	342,000	228,000	89,198	138,802
<b>LAW ORDER AND PUBLIC SAFETY</b>												
C052522	Pound Upgrade	-						-	-	-	-	-
	Total Law Order and Public Safety	-	-	-	-	-	-	-	-	-	-	-
<b>EDUCATION AND WELFARE</b>												
	Total Education and Welfare	-	-	-	-	-	-	-	-	-	-	-
<b>HOUSING</b>												
C091109	Club Hotel Units	120,000		30,000				150,000	150,000	100,000	126,609	(26,609)
C091117	13 Woodley St	120,000		30,000				-	-	-	2,343	(2,343)
C091200	Staff Housing 1- 8 Trenton Street	107,980		11,144				119,124	119,124	79,416	89,239	(9,823)
C091201	Staff Housing 2 - 10 Trenton Street	107,980		11,144				119,124	119,124	79,416	97,722	(18,306)
C091203	Staff Housing 3 - 42 Lennon Street	107,980		11,144				119,124	119,124	79,416	93,234	(13,818)
C091204	Staff Housing 4 - 46 Lennon Street	107,980		11,144				119,124	119,124	79,416	95,258	(15,842)
C091205	Staff Housing 5 - 48 Lennon Street	107,980		11,144				119,124	119,124	79,416	94,775	(15,359)
C091206	Land Purchases	180,000						180,000	180,000	120,000	683	119,317
C091185	U5/30 Scotia Street			50,000				50,000	50,000	33,328	10,347	22,981
	Total Housing	959,900	-	165,720	-	-	-	975,620	975,620	650,408	610,209	40,199
<b>COMMUNITY AMENITIES</b>												
C107054	Cemetery Improvement						43,000	43,000	43,000	28,664	-	28,664
C107060	Sewerage Works - Replacement of Septic Systems						70,000	70,000	70,000	46,664	1,710	44,954
	Total Community Amenities	-	-	-	-	-	113,000	113,000	113,000	75,328	1,710	73,618
<b>RECREATION AND CULTURE</b>												
C112100	Pool Repairs Upgrade		28,200				30,236	58,436	58,436	38,952	49,561	(10,609)
C112101	Pool Improvements		50,000					50,000	50,000	33,328	28,200	5,128
C113132	Wootton Street Playground Equipment						50,000	50,000	50,000	33,328	3,600	29,728
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						150,000	150,000	150,000	100,000	10,136	89,864
	Total Recreation and Culture	-	78,200	-	-	-	230,236	308,436	308,436	205,608	91,497	114,111
<b>TRANSPORT</b>												
Street and Road Construction:												
C121001	Wongawol Road - Re-Sheeting				507,000			507,000	507,000	338,000	6,121	331,879
C121002	Wongawol Road - Re-Sealing				-			-	-	-	1,600	(1,600)
C121003	Wiluna Sandstone Road - Aboriginal Access				81,906			81,906	81,906	54,600	981	53,619
C121005	Install Water Bores				100,000			100,000	100,000	66,664	-	66,664
C121011	Wiluna North Road				375,000			375,000	375,000	250,000	4,553	245,447
C121012	Various Roads - Flood Stabilising				100,000			100,000	100,000	66,664	-	66,664
C121018	Granite Peak Lake Violet Blackspot				-			-	-	-	2,036	(2,036)
C121024	Depot Improvements				200,000			200,000	200,000	133,328	20,066	113,262
C121025	Road Concrete				-			-	-	-	-	-
C121801	Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing				572,090			572,090	572,090	381,392	1,377	380,015
C121802	Wongawol Road - Princess Ranges Crossing				470,000			470,000	470,000	313,328	15,931	297,397
C121803	Roads Constructions				200,000			200,000	200,000	133,328	-	133,328
C121805	Wiluna North Road - Remote Access Roads				10,000			10,000	10,000	6,664	-	6,664
C121806	Yeelerie Road Blackspot				63,672			63,672	63,672	42,448	14,653	27,795
C121807	Verge Clearing - 17/18 carry-over				100,000			100,000	100,000	66,664	-	66,664
C121808	'Clearances, Gravel & Heritage Surveys				30,000			30,000	30,000	20,000	2,742	17,258
C121810	Signage Upgrade - Rebranding & Directional Signage				-			-	-	-	-	-
	Sub Total	-	-	-	2,809,668	-	-	2,809,668	2,809,668	1,873,080	70,059	1,803,021
	Road Plant Purchases											
C123180	Street Sweeper		200,000					200,000	200,000	133,328	-	133,328
C123182	Skid Steer Diamond Head Attachment		15,000					15,000	15,000	10,000	7,415	2,585

SHIRE OF WILUNA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 28 February 2019

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals		
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipmemt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	
C123183	Ride-On Mower (with Catcher)		33,000					33,000	33,000	22,000	-	22,000	
C123186	Rubbish Truck		150,000					150,000	150,000	100,000	43,458	56,542	
C123188	5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Trailer		40,000					40,000	40,000	26,664	-	26,664	
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	66,664	-	66,664	
	Sub Total	-	538,000	-	-	-	-	538,000	538,000	358,656	50,873	307,783	
	Airport												
C126264	Airport Terminal					-		-	-	-	-	-	
C126271	Terminal Design					25,000		25,000	25,000	16,664	-	16,664	
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)					175,380		175,380	175,380	116,920	-	116,920	
C126273	CCTV & Airside Access Control					19,674		19,674	19,674	13,112	-	13,112	
C126274	Perimeter & Security Fencing					435,500		435,500	435,500	290,328	-	290,328	
C126275	Painting of Terminal					10,000		10,000	10,000	6,664	-	6,664	
C126276	Full Feature Survey					20,000		20,000	20,000	13,328	10,485	2,843	
C126278	Taxiway Line Marking					10,000		10,000	10,000	6,664	-	6,664	
C126280	Geo Technical Investigation					-		-	-	-	3,574	(3,574)	
C126262	Airport Sealing/Upgrade Repairs					200,000		200,000	200,000	133,328	-	133,328	
	Sub Total	-	-	-	-	895,554	-	895,554	895,554	597,008	14,059	582,949	
	Total Transport	-	538,000	-	2,809,668	895,554	-	4,243,222	4,243,222	2,828,744	134,991	2,693,753	
	ECONOMIC SERVICES												
C132170	Wiluna Enterprise Centre - Wirrpunda DPC fencing & building works	30,000						30,000	30,000	20,000	-	20,000	
C132172	Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation						50,000	50,000	50,000	33,328	-	33,328	
C132157	Heritage/Interpretive Centre	171,329						171,329	171,329	114,216	155,416	(41,200)	
C132159	Main Street Revitalisation (Wotton St)						1,200,000	1,200,000	1,200,000	800,000	54,431	745,569	
C132160	Heritage & Interpretive Displays						180,000	180,000	180,000	120,000	68,512	51,488	
C132343	Caravan Site						168,000	168,000	168,000	112,000	4,065	107,935	
C132354	Motel Units Upgrade - includes Furniture & Window Treatments						-	-	-	-	-	-	
C132360	Commercial Property Purchase	20,000						20,000	20,000	13,328	16,483	(3,155)	
C134100	Water Supply						200,000	200,000	200,000	133,328	-	133,328	
	Total Economic Services	221,329	-	-	-	-	1,798,000	2,019,329	2,019,329	1,346,200	298,908	1,047,292	
	OTHER PROPERTY AND SERVICES												
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	73,328	80,710	(7,382)	
C147183	New Administration Building	747,567						747,567	747,567	498,376	458,226	40,150	
C147185	Telephone System New Admin Building		22,865					22,865	22,865	15,240	369	14,871	
C147186	Furniture & Equipment - New Admin Building			172,509				172,509	172,509	115,000	117,942	(2,942)	
C147187	Electronic Document Management and Retrieval System			-				-	-	-	16,857	(16,857)	
	Total Other Property and Services	747,567	22,865	172,509	-	-	110,000	1,052,941	1,052,941	701,944	657,247	44,697	
	TOTALS	1,928,796	921,065	398,229	2,809,668	895,554	2,251,236	9,054,548	9,054,548	6,036,232	1,900,617	4,135,615	
								Adopted	Amended Annual	YTD Budget	YTD Actual		
								Land & Buildings	1,894,516	1,894,516	1,263,000	1,229,987	33,013
								Plant & Equipment	951,301	892,865	595,224	215,666	379,558
								Furniture & Equipment	282,509	282,509	188,328	147,682	40,646
								Roads	2,809,668	2,809,668	1,873,080	70,059	1,803,021
								Airport	895,554	895,554	597,008	14,059	582,949
								Other Infrastructure	2,221,000	2,279,436	1,519,592	223,164	1,296,428
								WIP	-	-	-	-	-
							TOTALS	9,054,548	9,054,548	6,036,232	1,900,617	4,135,615	

## Appendix 9.2.2

*List of Accounts Paid By Authority  
1st February 2019 to 28 February 2019*

Chq/EFT	Date	Name	Description	Amount	
2	01/02/2019	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	-\$	10.90
2	02/02/2019	ANZMerchan - BANK MERCHANT FEE	BANK FEES & CHARGES	-\$	99.00
11	15/02/2019	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	-\$	2.29
12	19/02/2019	ANZMerchan - BANK MERCHANT FEE	BANK MERCHANT FEE	\$	99.00
16	26/02/2019	ANZMerchan - BANK MERCHANT FEE	BANK MERCHANT FEE	\$	99.00
EFT7220	05/02/2019	Dean Contracting Pty Ltd	PAYMENT	-\$	271,040.00
INV-0406	31/01/2019	Dean Contracting Pty Ltd	ARGN743 PO 4145 - 24/11/18 - 30/11/18 Sydney Heads Road	\$	271,040.00
EFT7221	08/02/2019	ARTIST-Cassandra Wongawol	PAYMENT	-\$	138.40
ARTSALES-CWONGAWOL0502	05/02/2019	ARTIST-Cassandra Wongawol	18-27 Two Goannas and their Eggs 05/02/19	\$	138.40
EFT7222	08/02/2019	Nye Johnston	PAYMENT	-\$	256.04
NYEJOHNSTON	06/02/2019	Nye Johnston	19-2 Landscape of Wiluna bought on 06/02/19	\$	256.04
EFT7241	08/02/2019	Wiluna Traders	Office food and drink supplies	-\$	453.95
801528	01/02/2019	Wiluna Traders	B/G Milk UHT F/Cream 1L PO 4747	\$	62.55
801507	01/02/2019	Wiluna Traders	Water Aqua to go 12lt PO4746	\$	171.40
798152	21/01/2019	Wiluna Traders	Nevefail 15L return bottle	\$	220.00
EFT7242	08/02/2019	Aerodrome Management Services Pty Ltd	PAYMENT	-\$	1,168.75
AMSINV-00922	25/01/2019	Aerodrome Management Services Pty Ltd	PO 3915 - Wiluna daily rate for Compliance Officer	\$	1,168.75
EFT7243	08/02/2019	Toll Ipec Pty Ltd	PAYMENT	-\$	52.70
1263	25/01/2019	Toll Ipec Pty Ltd	Freight for vast boxes 70 Wotton St - PO 4706	\$	52.70
EFT7244	08/02/2019	Golden City Motors	PAYMENT	-\$	708.85
188630	25/01/2019	Golden City Motors	PO4721 - Service Holden Colorado (P114) Registration 1GHV363 Work supervisor's vehicle	\$	708.85
EFT7245	08/02/2019	BOC Gases Australia Limited	PAYMENT	-\$	2,943.74
4021575901	14/01/2019	BOC Gases Australia Limited	PO4699 -Product ADVANCEII250R - ADVANCE II 250 REMOTE	\$	21.91
4021575885	14/01/2019	BOC Gases Australia Limited	PO4699 -Product ADVANCEII250R - ADVANCE II 250 REMOTE	\$	2,921.83

**List of Accounts Paid By Authority**  
**1st February 2019 to 28 February 2019**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	
<b>EFT7246</b>	<b>08/02/2019</b>	<b>IT Vision Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>8,250.00</b>
30909	04/02/2019	IT Vision Australia Pty Ltd	Payroll Health Check as per your proposal of 1 November 2018 (our document no. 3212)	\$	8,250.00
<b>EFT7247</b>	<b>08/02/2019</b>	<b>Goodwork Holdings Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>125,514.40</b>
INV-101808	04/02/2019	Goodwork Holdings Pty Ltd	PO 4135 - Period 19/01/19 to 01/02/19. Flood damage AGRN743 - Mt Fisher Wonganoo Rd	\$	125,514.40
<b>EFT7248</b>	<b>08/02/2019</b>	<b>Elite Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>2,615.25</b>
W1985	24/01/2019	Elite Electrical Contracting Pty Ltd	PO 4716 - Lennon St Bore repairs	\$	1,386.00
W1987	24/01/2019	Elite Electrical Contracting Pty Ltd	1. Testing of the town bore pump due to faulty - Lennon St 2. Sealed leaking pipe for bore pump connection - Lennon St 3 . Reprogramming timer on town bore control box - Lennon St Work Fri 18/01/19 Electrician - Jed @ \$105 p/h , hours of labour 7hrs Apprentice - Mitchell @ \$75 p/h, hours of labour 7hrs	\$	1,229.25
<b>EFT7249</b>	<b>08/02/2019</b>	<b>Double R Equipment Repairs</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>3,188.53</b>
L502186	01/02/2019	Double R Equipment Repairs	PO 4714 - Various AC repairs for P093	\$	3,188.53
<b>EFT7250</b>	<b>08/02/2019</b>	<b>AMPAC Debt Recovery</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>2,717.60</b>
53187	01/02/2019	AMPAC Debt Recovery	Jan 2019	\$	2,306.20
53185	01/02/2019	AMPAC Debt Recovery	Jan 2019	\$	411.40
<b>EFT7251</b>	<b>08/02/2019</b>	<b>Angela Hoy</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>27.78</b>
281218	06/02/2019	Angela Hoy	Red basil Thai-Food	\$	27.78
<b>EFT7252</b>	<b>08/02/2019</b>	<b>Belgravialeisure</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>10,572.88</b>
B026834	31/01/2019	Belgravialeisure	DEFICIT for Nov18 and Dec18	\$	10,572.88
<b>EFT7253</b>	<b>08/02/2019</b>	<b>Incite Security</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>117.00</b>
70533	03/02/2019	Incite Security	PO 4171 - Monitoring fee for Depot 01/02/19 to 30/04/19	\$	117.00
<b>EFT7254</b>	<b>08/02/2019</b>	<b>JIVE MEDIA SOLUTIONS</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,940.00</b>
3139	31/01/2019	JIVE MEDIA SOLUTIONS	Upgrade of tjukurrbagallery.com.au website as per quote#1182 PO-4742	\$	1,940.00
<b>EFT7255</b>	<b>08/02/2019</b>	<b>Protech Solutions WA P/L</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>5,390.00</b>
A0797	30/01/2019	Protech Solutions WA P/L	Monthly internet service charge as per Tender 2018-01- 1 November 2018 to 30 June 2019 FOR 100/100MB Fibre connection	\$	5,390.00

**List of Accounts Paid By Authority**  
**1st February 2019 to 28 February 2019**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	
<b>EFT7256</b>	<b>08/02/2019</b>	<b>Loadstar Trailers</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>4,095.00</b>
1217	18/12/2018	Loadstar Trailers	PO 4688 - 8x6 tamden axle flat top trailer for mobile generator as requested by Robert Wiles.	\$	4,095.00
<b>EFT7257</b>	<b>08/02/2019</b>	<b>The Trustee for BECKINGHAM FAMILY TRUST t/a WIALKI ELECTRONICS</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,688.50</b>
303653	18/01/2019	The Trustee for BECKINGHAM FAMILY TRUST t/a WIALKI ELECTRONICS	Supply of DFES approved battery chargers with 2 year warranty.	\$	1,688.50
<b>EFT7258</b>	<b>11/02/2019</b>	<b>Dean Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,393,920.00</b>
INV-0409	31/01/2019	Dean Contracting Pty Ltd	PO 4138 ARGN743 Carneige Glenayle Road 15-20/12/18	\$	253,440.00
INV-0410	31/01/2019	Dean Contracting Pty Ltd	PO 4138 ARGN743 Carneige Glenayle Road 10-16/1/19	\$	295,680.00
INV-0411	04/02/2019	Dean Contracting Pty Ltd	PO 4138 ARGN743 Carneige Glenayle Road 17-23/1/19	\$	295,680.00
INV-0412	04/02/2019	Dean Contracting Pty Ltd	PO 4138 ARGN743 Carneige Glenayle Road 24-30/1/19	\$	295,680.00
INV-0413	31/01/2019	Dean Contracting Pty Ltd	PO 4138 ARGN743 Carneige Glenayle Road 12-14/12/18	\$	126,720.00
INV-0408	31/01/2019	Dean Contracting Pty Ltd	PO 4145 ARGN743 Sydney Heads Road 8-11/12/18	\$	126,720.00
<b>EFT7259</b>	<b>15/02/2019</b>	<b>ARTIST-Margaret Anderson</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>235.28</b>
ARTSALES- MANDERSON0702	07/02/2019	ARTIST-Margaret Anderson	18-38 45x76cm, acrylic on canvas/Two Ladies Hunting for honey ants sold on 7/1/19 \$340-	\$	235.28
<b>EFT7260</b>	<b>15/02/2019</b>	<b>Wiluna Traders</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>408.26</b>
804117	12/02/2019	Wiluna Traders	F&B for CDP program	\$	250.98
803983	11/02/2019	Wiluna Traders	F&B for CDP program	\$	71.00
803984	11/02/2019	Wiluna Traders	F&B for CDP program	\$	86.28
<b>EFT7261</b>	<b>15/02/2019</b>	<b>Australia Post</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>105.93</b>
1008228877	03/02/2019	Australia Post	January mails	\$	105.93
<b>EFT7262</b>	<b>15/02/2019</b>	<b>Johns Building Supplies Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,030.93</b>
844284	07/02/2019	Johns Building Supplies Pty Ltd	SIKA Construction Grout G 20kg- Aerodrome Runway	\$	685.54
843885	07/02/2019	Johns Building Supplies Pty Ltd	P/C CCA90456000 90 x 45 H3 TREATED PINE 6000mm - 60 B Scotia St	\$	345.39
<b>EFT7263</b>	<b>15/02/2019</b>	<b>Wiluna Remote Community School</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>50,000.00</b>
2019-025	05/02/2019	Wiluna Remote Community School	Donation Minutes of Meeting p58	\$	50,000.00
<b>EFT7264</b>	<b>15/02/2019</b>	<b>Elite Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>2,574.00</b>
W2236	05/02/2019	Elite Electrical Contracting Pty Ltd	Please assist in removing shade sail at the swimming pool after storm	\$	924.00
W1991	05/02/2019	Elite Electrical Contracting Pty Ltd	1/2 Jones st Wiluna- remove faulty air cond unit and installed new Fujitsu 4/2/19	\$	1,650.00

**List of Accounts Paid By Authority**  
**1st February 2019 to 28 February 2019**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	
<b>EFT7265</b>	<b>15/02/2019</b>	<b>Fire Rescue Safety Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,479.78</b>
34497/01	11/02/2019	Fire Rescue Safety Australia Pty Ltd	Stockcode - 01.01.0295 Fire Glove firepro level I wildfire (AS2161.6) requested by Wade Bloffwich (chief Bush Fire Control officer)	\$	1,479.78
<b>EFT7266</b>	<b>15/02/2019</b>	<b>Fourier Technologies</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>690.31</b>
CW-88808494	01/02/2019	Fourier Technologies	MS office 365 Enterprise E3	\$	690.31
<b>EFT7267</b>	<b>15/02/2019</b>	<b>Rajinder Sunner</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,535.00</b>
REIMB-RSUNNER1302	13/02/2019	Rajinder Sunner	Budget workshop with Moore Stephens 28/2 Margaret River plus Per Diem 27/2-1/3/2019	\$	1,535.00
<b>EFT7268</b>	<b>15/02/2019</b>	<b>Veens Design Group</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>825.00</b>
7510	04/02/2019	Veens Design Group	Proposed Park landscaping Wiluna. As per your quotation for the New Memorial Park construction located next to the new administration centre please find attached your purchase order to begin stage 1 - Design and development application for prelim plans, layouts, elevations, and proposed designs. Please include 3d graphics, and if possible actual photos with the designs inserted from various viewing angles. Stage 2 Contract documentation pre tender works including working drawings, specifications, and project estimates, and tender documentation with a final report to council to approve draft tender documents, using the Shire's template tender forms, and council report. It is envisaged that at least 1 trip to Wiluna will be required for consultation with the executive management team consisting of the CEO, DCEO and EMTS	\$	825.00
<b>EFT7269</b>	<b>15/02/2019</b>	<b>Unisure Assets Pty Ltd ATF The Grano Unit Trust (T/A Grano Direct)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>4,829.00</b>
100856	06/02/2019	Unisure Assets Pty Ltd ATF The Grano Unit Trust (T/A Grano Direct)	13083 Rammer Diesel Tamping RAM85DZ - as per quote 190787	\$	4,829.00
<b>EFT7270</b>	<b>15/02/2019</b>	<b>Wiluna Traders</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>181.94</b>
800945	30/01/2019	Wiluna Traders	holiday Program Jan- 3 Feb week2	\$	181.94
<b>EFT7271</b>	<b>15/02/2019</b>	<b>McMahon Burnett Transport</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>77.37</b>
00005206	31/01/2019	McMahon Burnett Transport	Online business equipment - service provider for printers/copiers C/N00082738	\$	77.37
<b>EFT7272</b>	<b>15/02/2019</b>	<b>Westland Autos Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>539.20</b>
MIDS252774	30/01/2019	Westland Autos Pty Ltd	15,000kms service for MITSUBISHI PAJERO NX GLX WU2 - P112A	\$	539.20
<b>EFT7273</b>	<b>15/02/2019</b>	<b>Moore Stephens</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>18,246.25</b>
310777	31/01/2019	Moore Stephens	Statutory Compliance services Quarterly Fee 1/1/2019-31/3/2019	\$	18,246.25

**List of Accounts Paid By Authority**  
**1st February 2019 to 28 February 2019**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	
<b>EFT7275</b>	<b>15/02/2019</b>	<b>Cabcharge</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>6.00</b>
25070101P1901	28/01/2019	Cabcharge	Account keeping fee Jan 2019	\$	6.00
<b>EFT7276</b>	<b>15/02/2019</b>	<b>Greenfield Technical Services</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>7,078.50</b>
INV-0924	31/01/2019	Greenfield Technical Services	ARGN743 Wandarra Flood damage -Wongawol road	\$	4,416.50
INV-0923	31/01/2019	Greenfield Technical Services	ARGN743 Wandarra Flood damage -Wongawol road. Tender mgt construction superintendent and construction supervision of Wiluna rural road works for 2018/2019, Split 50% to Wongawol resheeting / 50% Wongawol floodways	\$	2,662.00
<b>EFT7277</b>	<b>15/02/2019</b>	<b>Elite Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>726.00</b>
W2246	29/01/2019	Elite Electrical Contracting Pty Ltd	Supplied and installed relay for sensor (exhaust fan) in male staff toilet - Admin Centre	\$	726.00
<b>EFT7278</b>	<b>15/02/2019</b>	<b>Talis Consultants Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>73,606.25</b>
18159	20/01/2019	Talis Consultants Pty Ltd	ARGN743 Wandarra supervision PPC claim#13 7-20/1/2019	\$	40,189.75
17949	01/01/2019	Talis Consultants Pty Ltd	ARGN743 Wandarra supervision PPC claim#12 10-21/12/2018	\$	33,416.50
<b>EFT7279</b>	<b>15/02/2019</b>	<b>Marketforce</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>489.60</b>
26130	29/01/2019	Marketforce	Insert Tender Notice 2019-01 in Local Govt Tenders" section of West Australian on Saturday 19th January 2019"	\$	489.60
<b>EFT7280</b>	<b>15/02/2019</b>	<b>Fourier Technologies</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>571.95</b>
CW-88808363	01/01/2019	Fourier Technologies	MS office 365 Enteprise E3 nad exchange online plan 2	\$	571.95
<b>EFT7281</b>	<b>15/02/2019</b>	<b>Kott Gunning Lawyers</b>	<b>Wiluna rural road construction contract 17-29/1/2019</b>	<b>-\$</b>	<b>13,394.80</b>
239584	30/01/2019	Kott Gunning Lawyers	Application for Replacement Certificates of Title for 22 Woodley Street and 32 Woodley Street ESTIMATE ONLY	\$	1,078.76
239590	30/01/2019	Kott Gunning Lawyers	legal advice required to give notice to Wirrpanda re the expired lease lot 47 Wotton St	\$	326.04
239586	30/01/2019	Kott Gunning Lawyers	legal advice required in response to letter from Premier of WA, Mark McGowan with regards to changes to the CA07 permit conditions Advice on road use changes 11-22/1/2019	\$	3,190.00
239588	30/01/2019	Kott Gunning Lawyers	Preparation of legal contract for RFT2018-05 Between Shire of Wiluna and Road Tech for Rural Roads Construction program 2018-19 - Granite Peak Lake Violet	\$	4,400.00
239589	30/01/2019	Kott Gunning Lawyers	Preparation of legal contract for RFT 2018-04 between Shire of Wiluna and RoadTech Construction - Wongawol Rd - Floodways and culverts - Princess Rnages	\$	4,400.00
<b>EFT7282</b>	<b>15/02/2019</b>	<b>McLeods</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>344.30</b>
106853	31/01/2019	McLeods	Inquiry into the Shire of Wiluna 9-10/1/2019	\$	344.30



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<b>EFT7283</b>	<b>15/02/2019</b>	<b>Seton Australia</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>347.16</b>
9338672244	22/11/2018	Seton Australia	4 x door signs (Do Not Disturb/Please Knock) as per quote #25490491	\$	347.16
<b>EFT7284</b>	<b>15/02/2019</b>	<b>Access Office Industries</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,914.00</b>
84491	31/01/2019	Access Office Industries	2 x 2 bay double sided mobile unit library shelving in off white as per quote 190121T	\$	1,914.00
<b>EFT7285</b>	<b>15/02/2019</b>	<b>Landgate</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>109.20</b>
345661-10001007	30/01/2019	Landgate	mining Tenements 14x	\$	109.20
<b>EFT7287</b>	<b>21/02/2019</b>	<b>Rosslyn Hill Mining Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>222.73</b>
A1050	19/02/2019	Rosslyn Hill Mining Pty Ltd	Rates refund for assessment A1050 LOT E53/00644 MINING TENEMENT WILUNA WA 6646	\$	222.73
<b>EFT7296</b>	<b>22/02/2019</b>	<b>Lena Long (councillor)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>909.17</b>
OCM-FEB L LONG	22/02/2019	Lena Long (councillor)	Councillor's fee - Feb 2019 Lena Long	\$	909.17
<b>EFT7297</b>	<b>22/02/2019</b>	<b>Harris Graham (councillor)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>909.17</b>
OCM-FEB GHARRIS	22/02/2019	Harris Graham (councillor)	councillor's fees Feb 2019 Graham Harris	\$	909.17
<b>EFT7298</b>	<b>22/02/2019</b>	<b>Stacey Petterson (councillor)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,323.00</b>
OCM-FEB SPETTERSON	22/02/2019	Stacey Petterson (councillor)	councillor's fee Feb 2019- Stacey Petterson	\$	1,323.00
<b>EFT7299</b>	<b>22/02/2019</b>	<b>James Peter Quadrio (shire president)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>3,551.36</b>
OCM-FEB JQUADRIO	22/02/2019	James Peter Quadrio (shire president)	councillor's fee Feb 2019 James Quadrio	\$	3,551.36
<b>EFT7300</b>	<b>22/02/2019</b>	<b>Norma Ward (councillor)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,077.49</b>
OCM-FEB NWARD	22/02/2019	Norma Ward (councillor)	Councillor's fees Feb 2019 Norma Ward	\$	1,077.49
<b>EFT7301</b>	<b>22/02/2019</b>	<b>Caroline Elisabeth Thomas (councillor)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>909.17</b>
OCM-FEB CTHOMAS	22/02/2019	Caroline Elisabeth Thomas (councillor)	Councillor's fees - Feb 2019	\$	909.17
<b>EFT7302</b>	<b>22/02/2019</b>	<b>Peter Grundy (councillor)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>909.17</b>
OCM-FEB PGRUNDY	22/02/2019	Peter Grundy (councillor)	Councillor's fees - Feb 2019 Peter Grundy	\$	909.17

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<b>EFT7337</b>	<b>21/02/2019</b>	<b>Wiluna Traders</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>179.78</b>
806033	18/02/2019	Wiluna Traders	10 x large water bottles for depot/works	\$	143.80
806419	19/02/2019	Wiluna Traders	20ltrs of ULP to Jerry Can - Wiluna Aerodrome	\$	35.98
<b>EFT7338</b>	<b>21/02/2019</b>	<b>Toll Ipec Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>865.45</b>
1264	15/02/2019	Toll Ipec Pty Ltd	PO 4710 FRSA and Efire PPE	\$	865.45
<b>EFT7339</b>	<b>21/02/2019</b>	<b>Bunnings Building Supplies Kalgoorlie</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>291.82</b>
2180/99778407	18/02/2019	Bunnings Building Supplies Kalgoorlie	I/N: 0053360 Wilmaplex 240 x 42 x 900mm Ezistep Merbau Domestic Stair Tread - 60B Scotia St	\$	291.82
<b>EFT7340</b>	<b>21/02/2019</b>	<b>Jim's Mechanical Services</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>859.80</b>
IV4049	01/02/2019	Jim's Mechanical Services	repair slow leak tyre (front passenger side) and fit new tyre. Keep repaired tyre as spare - P100A	\$	145.20
IV4045	02/11/2018	Jim's Mechanical Services	strip 2 x rear tyres of the CAT Backhoe P062 and fit 2 x new tyres. Tyres will be provided by the Shire of Wiluna - P062	\$	714.60
<b>EFT7341</b>	<b>21/02/2019</b>	<b>IT Vision Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>242.00</b>
30931	19/02/2019	IT Vision Australia Pty Ltd	change of PO template-change the unit value field to display the ex-gst price for taxable G&S	\$	242.00
<b>EFT7342</b>	<b>21/02/2019</b>	<b>Goodwork Holdings Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>234,065.70</b>
INV-101810	11/02/2019	Goodwork Holdings Pty Ltd	ARGN743 Mt Fisher Wonganoo Rd - RSS 2-10/2/2019	\$	234,065.70
<b>EFT7343</b>	<b>21/02/2019</b>	<b>eFire &amp; Safety</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,815.00</b>
00232877	14/02/2019	eFire & Safety	50L wheeled mobile stainless	\$	1,815.00
<b>EFT7344</b>	<b>21/02/2019</b>	<b>Katrina Anne Boylan</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>43.84</b>
REIMB-KBOYLAN1502	15/02/2019	Katrina Anne Boylan	3x16GB USB, postage for art work	\$	43.84
<b>EFT7345</b>	<b>21/02/2019</b>	<b>Elite Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>5,445.00</b>
00025904	14/02/2019	Elite Electrical Contracting Pty Ltd	install tea counter to Admin bldg ground floor 22/11/2018	\$	5,445.00
<b>EFT7346</b>	<b>21/02/2019</b>	<b>WINC Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>801.20</b>
9026635478	18/02/2019	WINC Australia Pty Ltd	Stationery 4 x 4gb USB	\$	801.20
<b>EFT7347</b>	<b>21/02/2019</b>	<b>Talis Consultants Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>30,016.12</b>
18174	03/02/2019	Talis Consultants Pty Ltd	ARGN743 WANDRRA consultancy svc for 21/1 to 3/2/2019 PPC claim 14	\$	30,016.12

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<b>EFT7348</b>	<b>21/02/2019</b>	<b>Teakle &amp; Lalor</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>3,030.50</b>
2898	15/02/2019	Teakle & Lalor	proposed shops and service station at L1,1573 Wotton & Wall streets per quote dated Sep2018	\$	3,030.50
<b>EFT7349</b>	<b>21/02/2019</b>	<b>Geraldton Building Services &amp; Cabinets Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>6,113.51</b>
60380K	29/01/2019	Geraldton Building Services & Cabinets Pty Ltd	Progress claim 11 refurbishment to Wiluan Club House in Oct2018-Jan 2019 (ex-retention money)	\$	6,113.51
<b>EFT7350</b>	<b>21/02/2019</b>	<b>Incite Security</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>5,980.25</b>
70701	13/02/2019	Incite Security	Supply and replace gate motor on Works Depot electric gate including labour, travel, accommodation, meals, fixtures and fittings	\$	5,950.00
70726	18/02/2019	Incite Security	Remote connect to Shire of Wiluna Security System, to program access control to the Comms Room permanent for Emele Vonolagi (Jnr)	\$	30.25
<b>EFT7351</b>	<b>21/02/2019</b>	<b>Glenn Cummings</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>49.50</b>
REIMB-GCUMMINGS1902	19/02/2019	Glenn Cummings	Australian Football league	\$	49.50
<b>EFT7352</b>	<b>21/02/2019</b>	<b>WA Gymtek (The Estion Project)</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,271.00</b>
2652	20/10/2018	WA Gymtek (The Estion Project)	Service of Gym Equipment and Gear	\$	550.00
2728	02/12/2018	WA Gymtek (The Estion Project)	BATTERIES	\$	721.00
<b>EFT7353</b>	<b>21/02/2019</b>	<b>Robert Wiles</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>200.00</b>
REIMB-RWILES1502	15/02/2019	Robert Wiles	PER DIEM for Robert -kalgoorlie accomm and meals meeting with westrac and double R regarding th eexcavator and some pickups	\$	200.00
<b>DD4469.1</b>	<b>01/02/2019</b>	<b>Pivotel</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>15.00</b>
2574332	15/01/2019	Pivotel	Thuraya casual charge 15/1/2019-14/2/2019	\$	15.00
<b>DD4502.1</b>	<b>01/02/2019</b>	<b>LGIA Super</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>599.22</b>
SUPER	01/02/2019	LGIA Super	Superannuation contributions PPE1/2/2019	\$	599.22
<b>DD4502.2</b>	<b>01/02/2019</b>	<b>BT Super for Life</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,035.77</b>
DEDUCTION	01/02/2019	BT Super for Life	Superannuation contributions PPE1/2/2019	\$	144.23
SUPER	01/02/2019	BT Super for Life	Superannuation contributions PPE1/2/2019	\$	891.54
<b>DD4502.3</b>	<b>01/02/2019</b>	<b>Cbus</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>279.17</b>
DEDUCTION	01/02/2019	Cbus	Superannuation contributions PPE1/2/2019	\$	71.58
SUPER	01/02/2019	Cbus	Superannuation contributions PPE1/2/2019	\$	207.59

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<b>DD4502.4</b>	<b>01/02/2019</b>	<b>WA Local Government Superannuation Plan</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>4,556.62</b>
SUPER	01/02/2019	WA Local Government Superannuation Plan	Superannuation contributions PPE1/2/2019	\$	3,993.16
DEDUCTION	01/02/2019	WA Local Government Superannuation Plan	Superannuation contributions PPE1/2/2019	\$	563.46
<b>DD4502.5</b>	<b>01/02/2019</b>	<b>Colonial First State-First Choice Superannuation Trust</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>1,182.70</b>
SUPER	01/02/2019	Colonial First State-First Choice Superannuation Trust	Superannuation contributions PPE1/2/2019	\$	865.39
DEDUCTION	01/02/2019	Colonial First State-First Choice Superannuation Trust	Superannuation contributions PPE1/2/2019	\$	317.31
<b>DD4502.6</b>	<b>01/02/2019</b>	<b>Sunsuper Fund</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>487.50</b>
SUPER	01/02/2019	Sunsuper Fund	Superannuation contributions PPE1/2/2019	\$	362.50
DEDUCTION	01/02/2019	Sunsuper Fund	Superannuation contributions PPE1/2/2019	\$	125.00
<b>DD4507.1</b>	<b>08/02/2019</b>	<b>Water Corporation</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>2,258.70</b>
9007225262FEB	29/01/2019	Water Corporation	L36-37 47-49 Wotton st, Wiluna Enterprise Development, 9kL @\$2.5340.Mtr read at 17/01	\$	22.81
9007224809FEB	29/01/2019	Water Corporation	L53-55 Office at 70-74 Wotton st,12kL@\$2.5340 PLUS service charge \$67.04	\$	306.94
9018921757FEB	29/01/2019	Water Corporation	L963 COMMON -Residential 2Trenton st,22/11 220-400 17/1@\$320.76	\$	320.76
9014070975FEB	29/01/2019	Water Corporation	L1563 RES 7361 Wotton st,Mtr read at 17/1/19,112kL@\$2.5340 PLUS service charge \$42.90 on 1/1-28/2	\$	326.71
9007225465FEB	29/01/2019	Water Corporation	L1486 res 32988,28 Scotia st,last reading 22/11/18 7353-7484 17/1/19 this reading=131kL@\$2.5340 PLUS service charge \$42.90	\$	331.95
9007223937FEB	29/01/2019	Water Corporation	La Standpipe L1506 Wells st,22/11/18 979-988 17/01/19 =9kL@\$2.5340 PLUS service charge 1/01-28/2 @\$42.90	\$	65.71
9010369953FEB	29/01/2019	Water Corporation	L1563 RES 7361,Centre at Scotia st,3628 to 3636=8kL @\$2.5340,PLUS service charge \$42.90 1/1-28/2	\$	253.90
9007224833FEB	29/01/2019	Water Corporation	L1452 Fire station 1452L Lennon st,last reading 657 this reading 660=3kL@\$2.5340,PLUS service charge 1/1-28/2 \$42.90	\$	7.60
9007225799FEB	29/01/2019	Water Corporation	L1506 24 Woodley st,last read 2460 22/11/18 this read 2460=0kL @\$8.3530,PLUS service charge \$42.90 1/1-28/2	\$	42.90
9008841526FEB	29/01/2019	Water Corporation	U1/30 Scotia st,20498 last reading-20636 this reading=138kL@\$1.7820,PLUS service charge \$338.50 for 1/1-28/2	\$	579.42
<b>DD4507.2</b>	<b>07/02/2019</b>	<b>Australian Communications and Media Authority</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>141.00</b>
501480728	30/01/2019	Australian Communications and Media Authority	License No. 10582249/1 Broadcasting/Retransmission Shire Office,Cnr Jones at Scotia st	\$	141.00

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<b>DD4507.3</b>	<b>08/02/2019</b>	<b>Australian Communications and Media Authority</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>423.00</b>
501480740	30/01/2019	Australian Communications and Media Authority	License 10582396/1 Broadcasting/Retransmission Shire office,Cnr Jones Scotia st	\$	141.00
501480737	30/01/2019	Australian Communications and Media Authority	License No. 10582393/1 Broadcasting/Retransmission,Shire office Cnr Jones at Scotia st	\$	141.00
501480734	30/01/2019	Australian Communications and Media Authority	License No. 10582251/1 Broadcasting/Retransmission,Shire office Cnr Jones at Scotia st	\$	141.00
<b>DD4525.1</b>	<b>15/02/2019</b>	<b>BP Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>54.28</b>
10511291	31/01/2019	BP Australia Pty Ltd	6/1/19 Wubin ULSD G10 for CEO's car	\$	54.28
<b>DD4525.2</b>	<b>14/02/2019</b>	<b>3E Advantage Pty Limited</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>2,174.26</b>
INV-13045-M4R4K1	31/01/2019	3E Advantage Pty Limited	Printing services Jan 2019	\$	2,174.26
<b>DD4525.3</b>	<b>15/02/2019</b>	<b>ClickSuper Pty Ltd</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>4.62</b>
DD19010926	31/01/2019	ClickSuper Pty Ltd	Transaction fee Jan 2019 42 super contributions @\$0.10	\$	4.62
<b>DD4539.1</b>	<b>15/02/2019</b>	<b>Horizon Power</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>7,552.52</b>
123423JAN	02/02/2019	Horizon Power	91 Tariff Street Lights charges 1/1/19-31/1/19,GST included	\$	49.66
152003JAN	02/02/2019	Horizon Power	L1452 Wall st current mtr reading 008326=463units@\$24.2678 PLUS supply charge 1/1/19 \$49.90	\$	178.49
207891JAN	02/02/2019	Horizon Power	L134 Wotton st current mtr reading 139213=7150units@\$24.2678 PLUS supply charge \$49.90 for 1/1/19-1/2/19	\$	1,963.56
456753JAN	02/02/2019	Horizon Power	46 Lennon st,current mtr reading 368=70 units @\$25.7520 PLUS supply charge 1/1/19-1/2/19	\$	52.32
291146JAN	02/02/2019	Horizon Power	L114 Scotia st 61 Scotia st,current ,mtr reading 023223=994 units @\$25.7520 PLUS supply charge \$29.54 from 1/1/19-1/2/19	\$	314.06
456758JAN	02/02/2019	Horizon Power	48 Lennon st,current mtr reading 1457=419units@\$25.7520 PLUS supply charge \$29.54 from 1/1-1/2/19	\$	151.18
376109JAN	02/02/2019	Horizon Power	U1/3 Trenton st, current mtr reading 031338=1007units @ \$25.7520	\$	317.74
456761JAN	02/02/2019	Horizon Power	10 Trenton st, current mtr reading 1456=754 units@\$25.7520 PLUS service charge from 1/1-1/2/19 \$29.54	\$	246.08
456774JAN	02/02/2019	Horizon Power	L90 42 Lennon st,current mtr reading 000254=35 units@\$25.7520,PLUS supply charge \$29.54	\$	42.40
273531JAN	02/02/2019	Horizon Power	L555 Unit C Scotia st,current mtr reading 017229=1195units@\$25.7520 PLUS supply charge \$29.54	\$	371.00
226488JAN	02/02/2019	Horizon Power	Supply and service charge for U2 Scotia st for 1/1/19-1/2/19	\$	59.40
135826JAN	02/02/2019	Horizon Power	Supply and service charge on L555 1/60 Scotia st 1/1/19-1/2/19,current mtr reading 017542=65units @\$25.7520	\$	50.90
303713JAN	02/02/2019	Horizon Power	L1563 A/Lot Scotia st(Rec centre,oval,chn g rm,pool),current mtr reading 01342.110=2143.6units@\$24.2678 PLUS supply charge \$49.90 1/1/19	\$	627.11
456767JAN	02/02/2019	Horizon Power	8 Trenton st, current meter reading 002550=659 units @\$25.7520 PLUS supply charge \$29.54 1/1/19	\$	219.17

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442843JAN	02/02/2019	Horizon Power	70-74 Wotton st current meter reading 00930.290=7505.6 units@\$24.2678 PLUS supply charge \$10.92 1/1/19	\$ 2,611.91
262338JAN	02/02/2019	Horizon Power	L36 47-49 Wotton st PLUS supply and service charge for 1/1/19-1/2/19	\$ 297.54
<b>DD4546.1</b>	<b>15/02/2019</b>	<b>LGIA Super</b>	<b>PAYMENT</b>	<b>-\$ 599.22</b>
SUPER	15/02/2019	LGIA Super	Superannuation contributions PPE15/2/19	\$ 599.22
<b>DD4546.2</b>	<b>15/02/2019</b>	<b>BT Super for Life</b>	<b>PAYMENT</b>	<b>-\$ 1,051.92</b>
DEDUCTION	15/02/2019	BT Super for Life	Superannuation contributions PPE15/2/19	\$ 144.23
SUPER	15/02/2019	BT Super for Life	Superannuation contributions PPE15/2/19	\$ 907.69
<b>DD4546.3</b>	<b>15/02/2019</b>	<b>Cbus</b>	<b>PAYMENT</b>	<b>-\$ 207.01</b>
DEDUCTION	15/02/2019	Cbus	Superannuation contributions PPE15/2/19	\$ 53.08
SUPER	15/02/2019	Cbus	Superannuation contributions PPE15/2/19	\$ 153.93
<b>DD4546.4</b>	<b>15/02/2019</b>	<b>WA Local Government Superannuation Plan</b>	<b>PAYMENT</b>	<b>-\$ 4,882.42</b>
SUPER	15/02/2019	WA Local Government Superannuation Plan	Superannuation contributions PPE15/2/19	\$ 4,311.27
DEDUCTION	15/02/2019	WA Local Government Superannuation Plan	Superannuation contributions PPE15/2/19	\$ 571.15
<b>DD4546.5</b>	<b>15/02/2019</b>	<b>Colonial First State-First Choice Superannuation Trust</b>	<b>PAYMENT</b>	<b>-\$ 1,182.70</b>
SUPER	15/02/2019	Colonial First State-First Choice Superannuation Trust	Superannuation contributions PPE15/2/19	\$ 865.39
DEDUCTION	15/02/2019	Colonial First State-First Choice Superannuation Trust	Superannuation contributions PPE15/2/19	\$ 317.31
<b>DD4546.6</b>	<b>15/02/2019</b>	<b>Sunsuper Fund</b>	<b>PAYMENT</b>	<b>-\$ 487.50</b>
SUPER	15/02/2019	Sunsuper Fund	Superannuation contributions PPE15/2/19	\$ 362.50
DEDUCTION	15/02/2019	Sunsuper Fund	Superannuation contributions PPE15/2/19	\$ 125.00
<b>DD4561.1</b>	<b>22/02/2019</b>	<b>Telstra Corporation</b>	<b>PAYMENT</b>	<b>-\$ 441.02</b>
3279365229FEB	18/02/2019	Telstra Corporation	My Business Bonus data 30GB,My WBB Plan 50GB	\$ 150.00
3279365211FEB	18/02/2019	Telstra Corporation	Access to use mobile overseas7/2 to 6/3" total service charge \$35"	\$ 291.02
<b>DD4561.2</b>	<b>22/02/2019</b>	<b>Horizon Power</b>	<b>PAYMENT</b>	<b>-\$ 4,905.56</b>
273971JAN	18/02/2019	Horizon Power	Electricity main account for Jan 2019 consumption	\$ 4,905.56
<b>DD4561.3</b>	<b>22/02/2019</b>	<b>Pivotel</b>	<b>PAYMENT</b>	<b>-\$ 15.00</b>
2589406	18/02/2019	Pivotel	Thuraya Casual charge 15/2/19-14/3/19	\$ 15.00

**List of Accounts Paid By Authority**  
**1st February 2019 to 28 February 2019**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	
<b>DD4566.1</b>	<b>11/02/2019</b>	<b>Western Australian Treasury Corporation</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>103,765.87</b>
FEB 18 LOANREPAY	11/02/2019	Western Australian Treasury Corporation	Loan Repayment 11/02/19 for Recreation Centre Loan 1 and Discovery Centre Loan 2	\$	103,765.87
<b>DD4568.1</b>	<b>18/02/2019</b>	<b>Western Australian Treasury Corporation</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>43,079.36</b>
FEB 19 LOANREPAY2	18/02/2019	Western Australian Treasury Corporation	Loan Repayment 18/02/2019 for Admin Bldg Loan 3 and Staff Housing Loan 4	\$	43,079.36
<b>DD4596.1</b>	<b>25/02/2019</b>	<b>ANZ Bank</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>15,721.74</b>
VISA-JAN2019	31/01/2019	ANZ Bank	Visa Jan 2019 Colin, CEO - tablets for councillors, car service, samsung 860 Evo, etc	\$	9,511.29
VISA-JAN2019	31/01/2019	ANZ Bank	Visa Jan 2019 Angela, EMTS - parts for plants and machineries, accommodation, car service etc	\$	4,170.51
VISA-JAN2019	31/01/2019	ANZ Bank	Visa Jan 2019 Warren, DCEO - vehcile licence duty for new garbage truck, fuel cost, etc	\$	2,039.94
<b>PAYMENT - PAYROLL</b>	<b>28/02/2019</b>	<b>PAYROLL - Feb 2019</b>	<b>PAYMENT</b>	<b>-\$</b>	<b>92,388.03</b>
PAYROLL PPE 1/2/19	01/02/2019	PAYROLL PPE 1/2/19	payroll PPE 1/2/19		\$46,813.24
PAYROLL PPE 15/2/19	15/02/2019	PAYROLL PPE 15/2/19	payroll PPE 15/2/19		\$45,574.79
<b>Total List of Accounts Paid by Authority:</b>				<b>-\$</b>	<b><u><u>2,608,831.01</u></u></b>



## Appendix 9.2.3

Shire of Wiluna INVESTMENT REGISTER as at 28 February 2019

						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
<u>Municipal Account Investments</u>										
016307-3377354	Municipal Call Deposit	ANZ	n/a	Varies	n/a	720,393		622	721,016	0
181780156	Business Saver Acct	AMP Bank	n/a	1.80%	n/a	1,149,945	330,000	774	420,774	1,059,945
38053009	Cash Deposit Acct	CBA	n/a	1.45%	n/a	767,238	1,130,000		1,255,000	642,238
3001771	MM Deposit Account	Bankwest	n/a	1.70%	n/a	435,197	650,000	628	1,000,000	85,825
035438	Fixed Term Deposit	NAB	120	2.63%	14-Feb-19	650,000		5,620	655,620	0
49609	Fixed Term Deposit	IMB Bank	90	2.60%	20-Mar-19	500,000				500,000
4797124	Fixed Term Deposit	Bankwest	60	2.50%	22-Mar-19	1,505,479				1,505,479
49739	Fixed Term Deposit	IMB Bank	91	2.60%	23-Apr-19	1,500,000				1,500,000
<u>Reserve Account Investments</u>										
38138607	Reserve Cash Deposit Acct	CBA	n/a	1.45%	n/a	10,313	67,404		53,121	24,596
	Remnant interest from closed ANZ account					0		1	1	0
035153	Fixed Term Deposit	BoQ	121	2.58%	01-Feb-19	1,236,305		10,574	1,246,879	0
035738	Fixed Term Deposit	ME Bank	91	2.60%	04-Feb-19	2,000,000		12,964	2,012,964	0
036220	Fixed Term Deposit	WestPac	90	2.42%	05-Mar-19	1,715,000				1,715,000
036971	Fixed Term Deposit	NAB	90	2.65%	10-Apr-19	960,000				960,000
037511	Fixed Term Deposit	BoQ	91	2.55%	03-May-19		1,290,000			1,290,000
037545	Fixed Term Deposit	ME Bank	91	2.70%	06-May-19		2,000,000			2,000,000
<b>Total Investments</b>						<b>13,149,870</b>	<b>5,467,404</b>	<b>31,185</b>	<b>7,365,376</b>	<b>11,283,083</b>
Represented By:						Percentage of Total				
L072300	Reserve - Airport			20.39%		1,156,326		4,800		1,161,126
L072100	Reserve - Asset Replacement			50.89%		2,885,593		11,978		2,897,572
L072200	Reserve - Computer			1.90%		107,576		447		108,023
L072400	Reserve - Leave			3.20%		181,406		753		182,159
L072500	Reserve - Wiluna Telecentre			0.30%		16,900		70		16,970
L072505	Reserve - Caravan Park			0.82%		46,645		194		46,839
L072506	Reserve - Canning-Gunbarrel Discovery Centre			6.15%		348,737		1,448		350,185
L072507	Reserve - Unspent Grants			Not Applicable		250,959				250,959
L072508	Reserve - Community Development			4.47%		253,216		1,051		254,267
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			10.92%		619,055		2,570		621,625
L072511	Reserve - Retentions			0.97%		55,205	44,438	229		99,872
<b>Sub Total Reserves</b>				100.00%		<b>5,921,618</b>	<b>44,438</b>	<b>23,540</b>	<b>0</b>	<b>5,989,596</b>
Muni Fund Term Deposits						4,155,479	0	5,620	655,620	3,505,479
Muni Fund Call Deposits						3,072,773	2,110,000	2,025	3,396,790	1,788,008
<b>Sub Total Non-Reserves</b>						<b>7,228,252</b>	<b>2,110,000</b>	<b>7,645</b>	<b>4,052,410</b>	<b>5,293,487</b>
Total Funds Invested						<b>13,149,870</b>	<b>2,154,438</b>	<b>31,185</b>	<b>4,052,410</b>	<b>11,283,083</b>



# Annual Report

## 2017/2018

## **Our Vision**

*A proud, green, go-ahead and healthy Wiluna*

## **Our Mission**

*Working together to enhance our future through good governance*

### **Contact Details:**

70 Wotton Street  
WILUNA WA 6646

Telephone: 08 9981 8000  
Email: [reception@wiluna.wa.gov.au](mailto:reception@wiluna.wa.gov.au)  
Web: [www.wiluna.gov.au](http://www.wiluna.gov.au)

***Annual Report for the period of 1 July 2017 to 30 June 2018***

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# PRESIDENT'S REPORT

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*2018 has finally been a year of some visible progress.*

*The Admin refurbishment (Wiluna Club Hotel) was completed in August and moved into. The builders are to be congratulated on their standard of refurbishment.*

*Councillors now have a dedicated board room along with "The Moonlight Hall" Community Function Centre. The original kitchen and dining hall have been maintained hopefully to be utilised at some stage for dining.*

*The Canning Stock Route/Gunbarrel Highway Discovery centre was also completed, and some interpretation done for the official opening. Once fully completed and landscaped, it should be an attraction for tourists.*

*To celebrate the official opening of these two facilities a "Back to Wiluna" event was organised for early September. This attracted many old Wiluna Residents and several Members of Parliament. This was followed by two days of Community events as well as concerts and a fireworks display. It was well attended and enjoyed by all, with good positive comments.*

*The Shire completed construction of 5 houses. This should allow for better recruitment of staff.*

*Several projects have been delayed, much to Councillors frustrations. Council are very conscious and eager to progress these, including the Main street refurbishment. Making the town green, colourful, inviting and liveable is one of Councils' priorities.*

*The challenge continues with mining companies wanting to house their workforce on site instead of in town. There is NO reason why they cannot live in town if their mine site is a short commuting distance from town. It is needed to help grow the town and improve services. This should be a mandatory component of them earning their Social Licence to operate in the shire.*

*The Shire continues to support the Wiluna School training Centre with financial contributions. It would be great to see some of the wealthier, if not ALL the mining companies contributing financially to ensure it continues to operate and provide the much-needed job ready training it is successfully delivering.*

*Horticultural development of Desert Farm is still a work in progress by potential investors. This development will add to town population and provide employment opportunities.*

*There has been NO progress on completing the sealing of the Goldfields Highway, much to everyone's frustration and dismay. It will be a catalyst to trigger substantial investment and local opportunity as well as Closing the Gap. Let's hope it has some priority in the forthcoming budgets.*

*As always there is still much to be done. Financial constraints will delay delivery of some, but a stronger Council focus on productivity, efficiency and procurement will accelerate this delivery. Council will have a stronger focus on all of community satisfaction of their Local Government delivery of operations and service.*

# *CHIEF EXECUTIVE OFFICER'S REPORT*

---

I was appointed to the position of Chief Executive Officer for the Shire of Wiluna on a three-year employment contract at the October 2017 Ordinary Council Meeting. I would like to thank my staff, Councillors and the Wiluna community for all their support over the past twelve months. Being a remote rural community, Wiluna has a lot going for it.

The Shire has successfully recruited a Recreation and Leisure Coordinator to support various youth and adult programs/activities. It has been two to three years since the Shire had employed an officer who specialised in delivering recreation and leisure services to the Wiluna community.

The new Administration Centre will soon be a place to hold adult activities and events as the renovation works also includes the establishment of a new Moonlight Hall which will be located upstairs with excellent views of Wiluna.

A number of major projects were started in the 2017/18 financial year, but are expected to be fully completed at the beginning of the next financial year. These projects include the renovation of the new Administration Centre, construction of 5 x residential houses and the final stages of Canning-Gunbarrel Discovery Centre building and interpretation works.

The Shire is planning a big community celebration of the official opening of the new Administration Centre and Canning-Gunbarrel Discovery Centre, which will be held over a number of days in early September 2018.

Council had approved a concept design for the Wiluna Caravan Park, where it is proposed to completely renovate the entire facility. The first stage of this project was to remove all current infrastructure which was located within the caravan park site with the works being completed at the end of the 2017/18 financial year. A copy of the concept plan for the redevelopment of the Wiluna Caravan Park can be viewed in the reception area of the new Administration Centre.

Colin Bastow  
Chief Executive Officer

# ELECTED MEMBERS

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

Elected members until 2019:

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

Elected members until 2021:

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

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

## ORDINARY COUNCIL MEETING DATES 2019

Date	Venue	Starting Time
27 February 2019	O'Shaughnessy Council Chambers	9.00 am
27 March 2019	O'Shaughnessy Council Chambers	9.30 am
24 April 2019	O'Shaughnessy Council Chambers	9.00 am
22 May 2019	O'Shaughnessy Council Chambers	9.00 am
26 June 2019	O'Shaughnessy Council Chambers	9.00 am
24 July 2019	O'Shaughnessy Council Chambers	9.00 am
28 August 2019	O'Shaughnessy Council Chambers	9.00 am
25 September 2019	O'Shaughnessy Council Chambers	9.00 am
23 October 2019	O'Shaughnessy Council Chambers	9.00 am
27 November 2019	O'Shaughnessy Council Chambers	9.00 am
18 December 2019	O'Shaughnessy Council Chambers	9.00 am



# STATUTORY REPORTS

## National Competition Policy

In 1995, the Council of Australian Governments entered into several agreements collectively known as the National Competition Policy. The policy is a whole-of-Government approach to bring about reform in the public sector to encourage Government to become more competitive.

### **Local government**

Clause 7 of the Competition Principles Agreement extended elements of the National Competition Policy reform agenda to local government. States and territories undertook to work with local government to apply legislation review and reform, competitive neutrality and structural reform principles at local government level. Each state and territory published a policy statement in 1996 on the application of these principles to local government.

### **Key application to local government documents on this site**

- The Competition Principles Agreement (see clause 7)
- State and territory local government policy statements
- State and territory annual National Competition Policy reports
- National Competition Council progress assessment reports

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

The Shire of Wiluna has incorporated the principles and assessment of National Competition Policy into its practices and activities and does not believe to have undertaken activities that would breach the requirements of the National Competition policy.

## Disability Services Act

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

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

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

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

7. People with disabilities have the same opportunities as other people to obtain and maintain employment with a public authority.

As required by the Act, the Shire of Wiluna is required to review the progress of the DAIP, comparing proposed outcomes to achievements. The Shire remains committed to the above outcomes and ensures that activities undertaken are conducted in a manner consistent with the provision requirements of the Act. The DAIP 2017/2018 progress report was submitted to the Disability Service Commission on 2<sup>nd</sup> July 2018.

### **Records Management and State Records Act 2000**

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

In compliance with the act requirements outlined in State Records Commission Standard 2, the Shire of Wiluna reports on:

- The efficiency and effectiveness of the organisation's recordkeeping system.

Performance indicators are used to assess the adequacy of the records creation and capture and file management. Overall performance in recordkeeping processes has improved with ongoing implementation of the Shire's recordkeeping system.

- The efficiency and effectiveness of the recordkeeping training program.

The Shire's recordkeeping training program includes recordkeeping awareness for staff and strategies to ensure full and meaningful compliance with the standard.

### **Plan for the Future**

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

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

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

The following major projects that are proposed to continue or commence in 2017/2018:

- Ongoing Renovation of Canning-Gunbarrel Discovery Centre,
- Interpretation displays (Stage 1),
- New Administration Centre, and
- Main Street Revitalisation.

The following major projects that are proposed to continue or commence in 2018/19:

- Renovation of Canning-Gunbarrel Discovery Centre (Completed),
- Interpretive Displays (Stage 1) (Completed)
- New Administration Centre (Completed), and
- Main Street Revitalisation.

The Shire has engaged the services of Moore Stephens to help with the updating of the Shire's Integrated planning and reporting plans in 2017/18. The following plans will be updated:

- Strategic Community Plan,
- Corporate Business Plan,
- Workforce Plan, and
- Strategic Resource Plan (Asset Management Plan and Long-Term Financial Plan).

Community consultation will begin in March 2018, so the Shire is in a position to update the above plans, as required. The Strategic Community Plan was updated by Council in the 2017/18 Financial Year, with the remaining Plans being updated in the 2018/19 financial year.

### **Employee Remuneration Information**

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

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

- One employee within the \$110,000 - \$120,000 band
- One employee within the \$140,000 - \$150,000 band
- One employee within the \$170,000 - \$180,000 band

### **Freedom of Information Statement**

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

It is the aim of the Shire of Wiluna to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the FOI process. If information is not routinely available, the *Freedom of Information Act* 1992 provides the right to apply for documents held by the Shire of Wiluna and to enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading. Routine information which does not require an FOI application include documents that is available to the public for purchase or free distribution (e.g. agenda/minutes), documents available for public inspection, State archives to which a person has a right to be given access under Part 6 of the State Records Act 2000, publicly available library material for reference purposes or a document made or acquired by an art gallery, museum or library and preserved for public reference or exhibition purposes.

## Freedom of Information Applications

Access applications have to:

- Be in writing and addressed to the Chief Executive Officer of the Shire of Wiluna, PO Box 38, Wiluna WA 6646. No special forms are required.
- Give enough information so that the documents requested can be specifically identified and does not involve unreasonable time and resource to the Shire, otherwise, your application may be refused.
- Give an Australian address to which notices can be sent and if possible, provide your telephone, fax numbers and email address to help hasten the process.
- Be lodged at the Shire of Wiluna with any application fee payable.

Applications will be acknowledged in writing and you will be notified of the decision within 45 days once the application has been accepted.

## Application Charges

A scale of fees and charges set under the FOI Act Regulations are stated below.

- |   |                    |
|---|--------------------|
| • <i>Personal information about the applicant</i>                                       | <i>No fee</i>      |
| • <i>Application fee (for non-personal information)</i>                                 | <i>\$30.00</i>     |
| • <i>Charge for time dealing with the application</i><br><i>(per hour, or pro rata)</i> | <i>\$30.00</i>     |
| • <i>Access time supervised by staff</i><br><i>(per hour, or pro rata)</i>              | <i>\$30.00</i>     |
| • <i>Photocopying staff time</i><br><i>(per hour, or pro rata)</i>                      | <i>\$30.00</i>     |
| • <i>Per photocopy</i>  | <i>\$0.20</i>      |
| • <i>Transcribing from tape, film or computer</i><br><i>(per hour, or pro rata)</i>     | <i>\$30.00</i>     |
| • <i>Duplicating a tape, film or computer information</i>                               | <i>Actual Cost</i> |
| • <i>Delivery, packaging and postage</i>  | <i>Actual Cost</i> |

## Deposits

- |   |     |
|---|-----|
| • Advance deposit may be required of the estimated charges                                      | 25% |
| • Further advance deposit may be required to meet the charges for dealing with the application. | 75% |

For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by 25%.

## Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

## Notice of Decision

As soon as possible but in any case, within 45 days you will be provided with a notice of decision which will include details such as -

- the date on which the decision was made
- the name and the designation of the officer who made the decision
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document
- information on the right to review and the procedures to be followed to exercise those rights.

### Refusal of Access

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an **internal review** by the agency. Application should be made in writing within 30 days of receiving the notice of decision. You will be notified of the outcome of the review within 15 days.

If you disagree with the result you then can apply to the Information Commissioner for an **external review**, and details would be advised to applicants when the internal review decision is issued.

One Freedom of Information application was received by the Shire of Wiluna in the year 2017-2018.

### **Complaints Register**

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

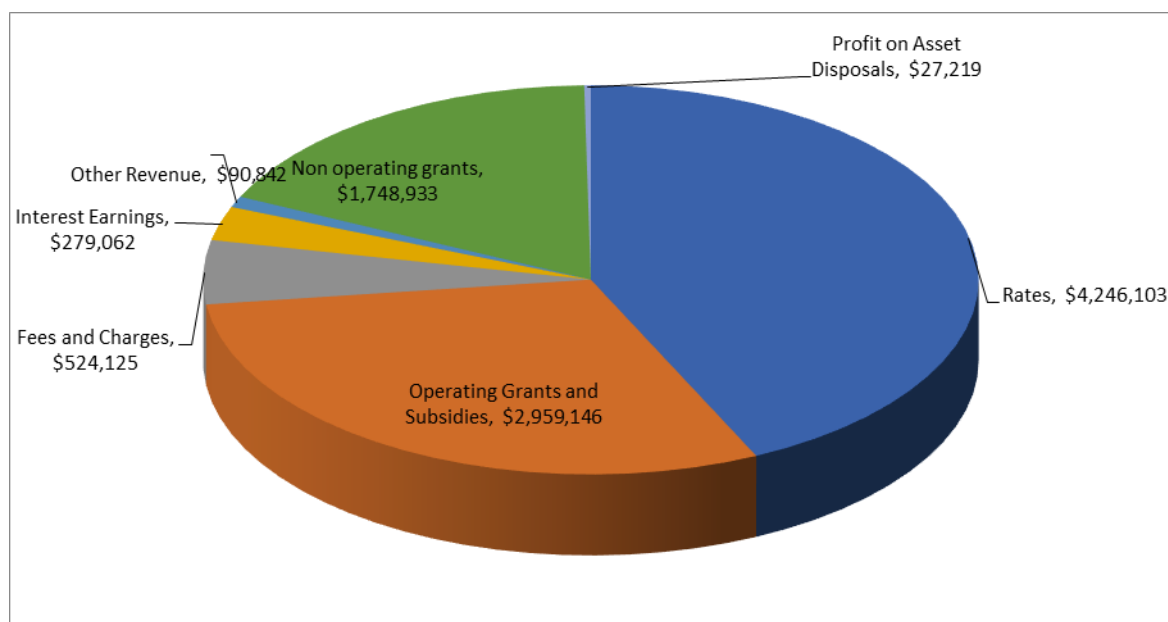
For the year ended 30 June 2018, the Shire of Wiluna had no complaints of this nature to disclose.

# FINANCIAL PERFORMANCE

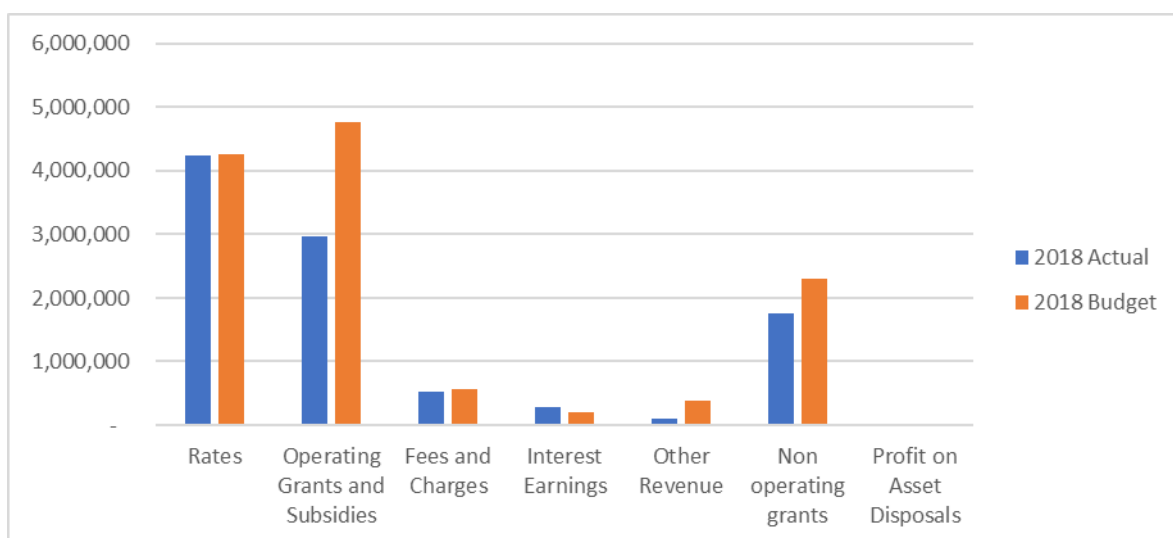
The 2017-18 audited financial statements are shown attached. This page highlights relevant information.

The Shire's total revenue for this financial year was \$9.75 million and expenses were \$9.25 million, there was a negative \$114 million loss through a revaluation of Road Infrastructure, airport and other infrastructure. This resulted in a total comprehensive income of -\$113 million. The composition of these revenue and expenses are illustrated in the range of charts following. {Excluding Revaluation Loss}.

## OPERATING INCOME:

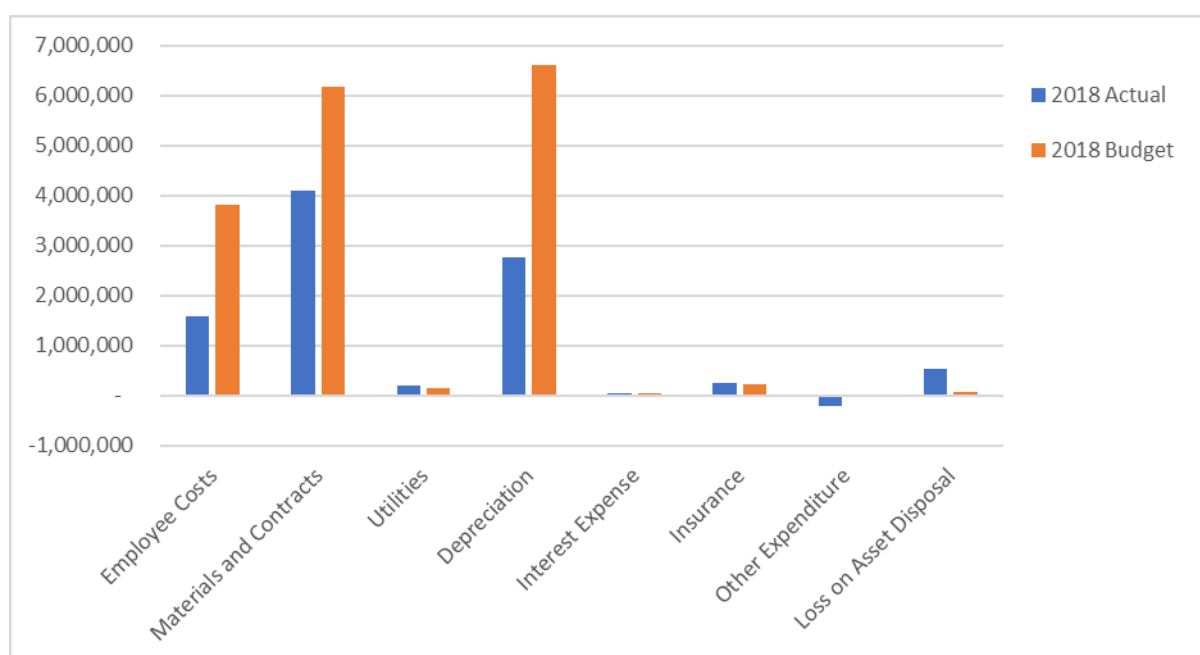
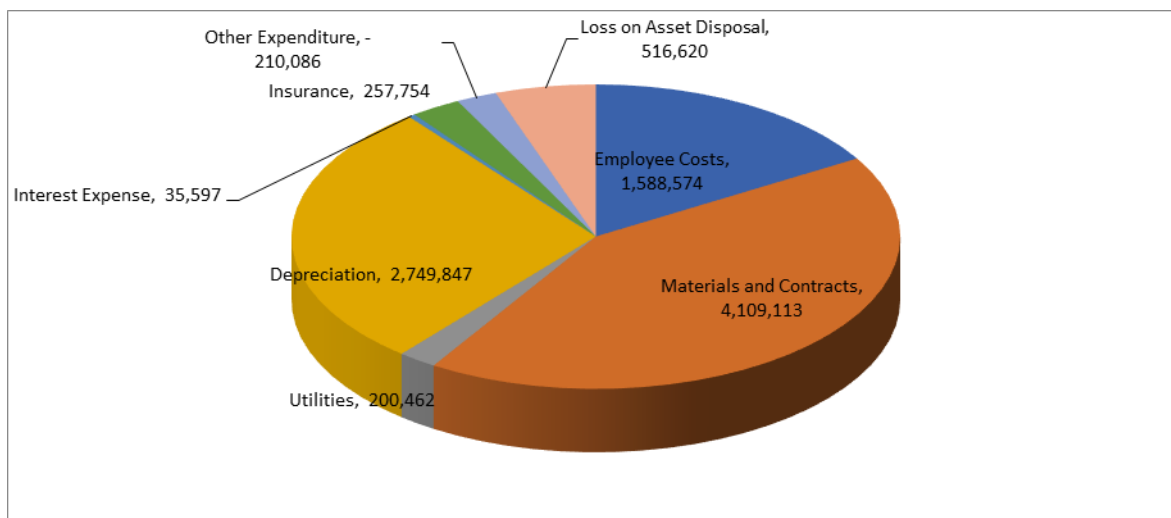


## INCOME ACTUAL V BUDGET:

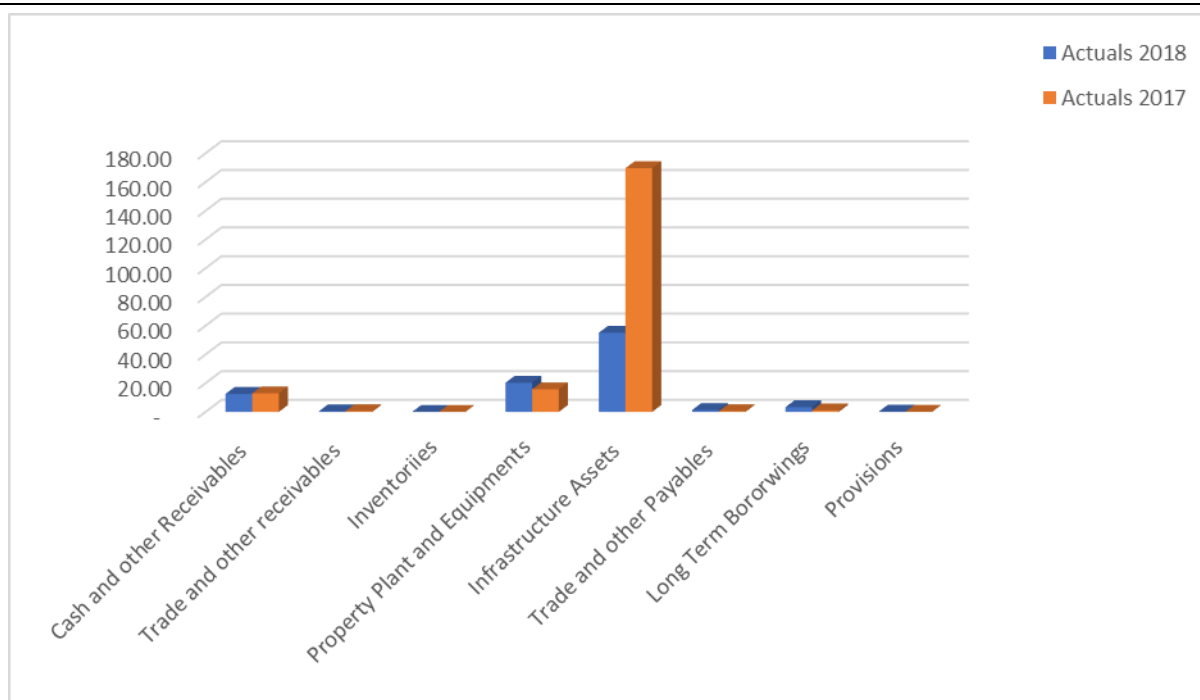


The above two graphs show three main components of revenue as follows; rates \$4.24 million (43%), operating and non-operating grants \$4.70 million (48%) and fees and charges \$0.52 million (5.31%). The remaining \$0.42 million (4%) has come from other sources of revenue such as interest, services charges and other revenue.

#### OPERATING INCOME:



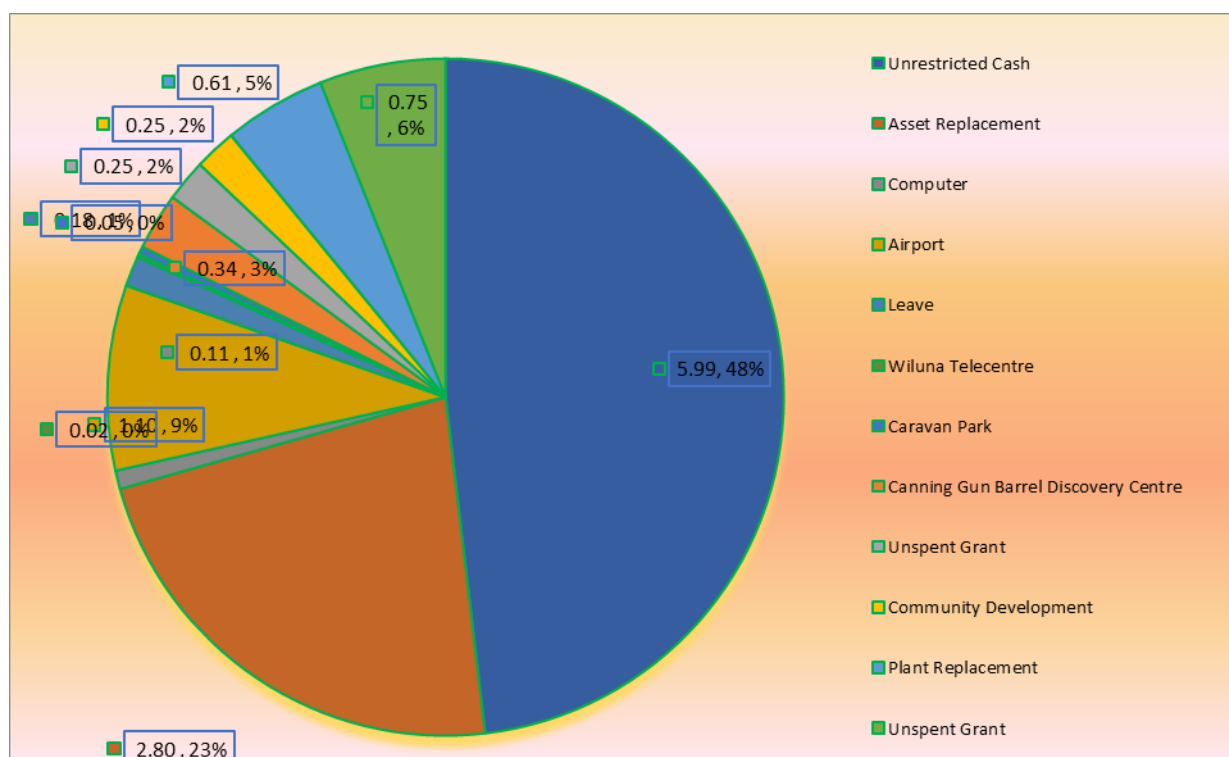
The above two graphs show that the three main components of expenditure was made up of \$1.6 million (17%) employee cost, \$4.1 million (44%), \$2.7 million (30%) in depreciation of non-current assets with the remaining \$0.8 million (9%) being made up of utility charges, interest expenses, insurance expenses, other expenditure and loss on disposal of assets.



The statement of Financial Position shows our net assets has decreased by \$114 million. This is a result of a decrease of \$118 million in roads and increase of \$4 million in Airport and other infrastructure. There was a net increase of \$2.23 million in long term borrowings.

#### CASH:

The graph below shows \$5.99 million (48%) in unrestricted funds, \$6.5 Millions (52%) in restricted funds held in various reserves.



The Shire of Wiluna concluded the financial year 2017-18 in a good financial position. The staff is committed to safeguarding the Shire's finances and meeting the compliance requirements.



*I personally thank the finance staff for their dedication, enthusiasm and commitment in their respective responsibilities, ensuring that tasks are done accurately, satisfactorily and on time.*

*Mr. Rajinder S Sunner*

*Manager of Finance*

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# *ANNUAL FINANCIAL REPORT*

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FOR YEAR ENDED 30TH JUNE 2018

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## Appendix 9.2.5

### **Goods to be sold at Trash and Treasure May 19<sup>th</sup>**

Pool Table (Slate Top)

Projector screen

Video cassette player, assorted videos

Projector, missing cords

Wireless guitar for play station two games

20 inch television

Vibrating machine (weight loss)

Bag of wooden curtain rings

Small box of cricket whites

17 Morawa high school sweat shirts

13 small polo shirts children (Perry lakes athletics)

27 adult polo shirts (Perry lakes athletics)

Box of footy boots assorted sizes

Box of small white footy shorts

Assorted box of footy tops, kid's tops and singlets (10 pieces in box)

12 Brown, white and yellow footy tops adults

14 Blue and white footy top (children's)

19 Black and white footy top (children's)

20 Red and white footy top (children's)

20 Marron and yellow footy top (adults)

29 Maroon and yellow WAFL footy tops (adults)

**SHIRE OF WILUNA**  
**BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

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

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**SHIRE OF WILUNA**  
**STATEMENT OF BUDGET REVIEW**  
**(NATURE OR TYPE)**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

	Note	Budget v Actual		Predicted		
		Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	
		\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)		5,725,652	5,781,626	55,974	0	5,781,626 ▲
<b>Revenue from operating activities (excluding rates)</b>						
Operating grants, subsidies and contributions		11,443,698	3,078,642	60,000		11,503,698 ▲
Profit on asset disposals	4.1.1	20,571	3,200			20,571 ▼
Fees and charges	4.1.2	606,280	272,616	(132,000)		474,280 ▼
Interest earnings	4.1.7	245,850	131,088			245,850 ▼
Other revenue	4.1.8	53,576	124,043			53,576 ▲
		12,369,975	3,609,589	(72,000)	0	12,297,975
<b>Expenditure from operating activities</b>						
Employee costs	4.2.1	(2,744,173)	(1,415,512)	(314,000)		(3,058,173) ▲
Materials and contracts		(14,408,801)	(3,609,746)	(149,500)		(14,558,301) ▲
Utility charges	4.2.3	(297,850)	(76,438)			(297,850) ▼
Depreciation on non-current assets	4.2.4	(2,792,300)	(582,108)	1,781,000		(1,011,300) ▼
Interest expenses		(158,905)	(38,480)			(158,905) ▼
Insurance expenses	4.2.5	(228,644)	(226,541)	(6,500)		(235,144) ▲
Loss on asset disposals	4.2.6	(78,517)	0			(78,517) ▼
Other expenditure	4.2.7	(397,180)	(84,496)	(55,000)		(452,180) ▲
		(21,106,370)	(6,033,321)	1,256,000	0	(19,850,370)
<b>Operating activities excluded from budget</b>						
Depreciation on assets		2,792,300	582,108	(1,781,000)		1,011,300 ▼
(Profit)/loss on asset disposal	4.4.3	57,946	(3,200)	0		57,946 ▼
Adjust provisions and accruals						0
<b>Amount attributable to operating activities</b>		(160,497)	3,936,802	(541,026)	0	(701,523)
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	4.1.3	2,350,882	466,723	(327,775)		2,023,107 ▼
Purchase land held for resale		0	0	(120,000)		(120,000) ▲
Purchase land and buildings		(2,328,326)	(1,179,138)	162,500		(2,165,826) ▼
Purchase property, plant and equipment		(820,000)	(207,492)	114,500		(705,500) ▼
Purchase furniture and equipment		(450,000)	(130,613)	45,000		(405,000) ▼
Purchase and construction of infrastructure-roads		(2,609,668)	(52,090)	50,000		(2,559,668) ▼
Purchase and construction of infrastructure-other		(2,846,554)	(202,024)	534,777		(2,311,777) ▼
Proceeds from disposal of assets		320,000	83,182	0		320,000 ▼
<b>Amount attributable to investing activities</b>		(6,383,666)	(1,221,452)	459,002	0	(5,924,664)
<b>FINANCING ACTIVITIES</b>						
Proceeds from new borrowings		650,000	650,000	0		650,000 ▼
Transfers from cash backed reserves (restricted assets)	9	2,287,709	0	0		2,287,709 ▼
Repayment of debentures	10	(264,746)	(126,471)	0		(264,746) ▼
Transfers to cash backed reserves (restricted assets)	9	(860,551)	(62,493)	(122,976)		(983,527) ▲
<b>Amount attributable to financing activities</b>		1,812,412	461,036	(122,976)	0	1,689,436
<b>Budget deficiency before general rates</b>		(4,731,751)	3,176,386	(205,000)	0	(4,936,751)
<b>Estimated amount to be raised from general rates</b>		4,731,751	4,950,924	205,000		4,936,751 ▲
<b>Closing funding surplus(deficit)</b>	2	0	8,127,310	0	0	0

**SHIRE OF WILUNA**  
**STATEMENT OF BUDGET REVIEW**  
**(STATUTORY REPORTING PROGRAM)**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

Note	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)	5,725,652	5,781,626	55,974		5,781,626	▲
<b>Revenue from operating activities (excluding rates)</b>						
Governance	20,971	75,701	0		20,971	
General purpose funding	1,452,963	792,886	0		1,452,963	
Law, order, public safety	16,120	6,088	0		16,120	
Health	200	0	0		200	
Housing	4,500	17,632	0		4,500	
Community amenities	80,260	73,804	0		80,260	
Recreation and culture	197,950	132,650	60,000		257,950	▲
Transport	10,516,289	2,489,344	(100,000)		10,416,289	▼
Economic services	45,500	12,875	(32,000)		13,500	▼
Other property and services	35,220	8,609	0		35,220	
	12,369,973	3,609,589	(72,000)	0	12,297,973	
<b>Expenditure from operating activities</b>						
Governance	(2,144,522)	(865,041)	(180,000)		(2,324,522)	▲
General purpose funding	(316,231)	(171,803)	(55,000)		(371,231)	▲
Law, order, public safety	(195,753)	(67,598)	(11,000)		(206,753)	▲
Health	(82,111)	(25,862)	(500)		(82,611)	▲
Education and welfare	(59,476)	(3,293)	(100)		(59,576)	▲
Housing	(529,836)	(49,663)	(13,700)		(543,536)	▲
Community amenities	(598,157)	(261,361)	(50,300)		(648,457)	▲
Recreation and culture	(1,984,504)	(819,130)	(220,500)		(2,205,004)	▲
Transport	(14,627,689)	(3,627,339)	1,900,950		(12,726,739)	▼
Economic services	(536,766)	(122,372)	(50)		(536,816)	▲
Other property and services	(31,323)	(19,859)	(113,800)		(145,123)	▲
	(21,106,368)	(6,033,321)	1,256,000	0	(19,850,368)	
<b>Operating activities excluded from budget</b>						
Depreciation on assets	2,792,300	582,108	(1,781,000)		1,011,300	▼
Adjust (Profit)/Loss on Asset Disposal	57,946	(3,200)	0		57,946	
<b>Amount attributable to operating activities</b>	(160,497)	3,936,802	(541,026)	0	(701,523)	
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	2,350,882	466,723	(327,775)		2,023,107	
Purchase land held for resale	0	0	(120,000)		(120,000)	▲
Purchase land and buildings	(2,328,326)	(1,179,138)	162,500		(2,165,826)	▼
Purchase plant and equipment	(820,000)	(207,492)	114,500		(705,500)	▼
Purchase furniture and equipment	(450,000)	(130,613)	45,000		(405,000)	▼
Purchase and construction of infrastructure - roads	(2,609,668)	(52,090)	50,000		(2,559,668)	▼
Purchase and construction of infrastructure - other	(2,846,554)	(202,024)	534,777		(2,311,777)	▼
Proceeds from disposal of assets	320,000	83,182	0		320,000	
<b>Amount attributable to investing activities</b>	(6,383,666)	(1,221,452)	459,002	0	(5,924,664)	
<b>FINANCING ACTIVITIES</b>						
Repayment of borrowings	10 (264,746)	(126,471)	0		(264,746)	
Proceeds from new borrowings		650,000	0		650,000	
Transfers to cash backed reserves (restricted assets)	9 (860,551)	(62,493)	0		(860,551)	
Transfers from cash backed reserves (restricted assets)	9 2,287,709	0	(122,976)		2,164,733	▼
<b>Amount attributable to financing activities</b>		1,812,412	(122,976)	0	1,689,436	
<b>Budget deficiency before general rates</b>		(4,731,751)	3,176,386	0	(4,936,751)	
<b>Estimated amount to be raised from general rates</b>		4,731,751	205,000		4,936,751	
<b>Closing Funding Surplus(Deficit)</b>	2	0	8,127,310	0	0	0

**SHIRE OF WILUNA**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

## **1. BASIS OF PREPARATION**

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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.

### **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.

### **2017/18 ACTUAL BALANCES**

Balances shown in this budget review report as 2017/2018 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

### **ROUNDING OFF FIGURES**

All figures shown in this budget review report are rounded to the nearest dollar.

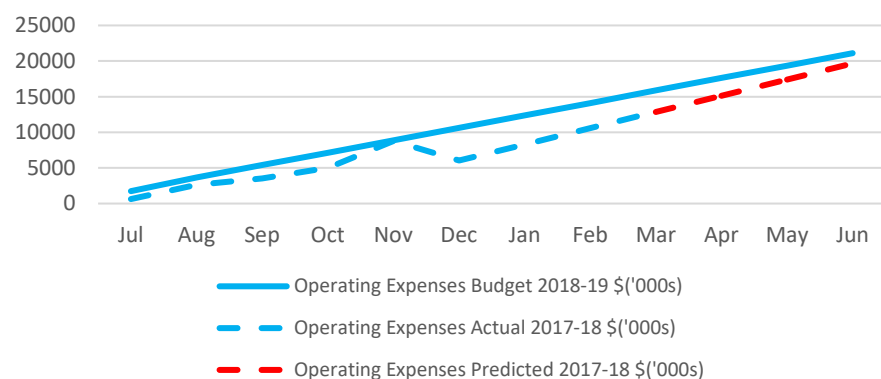
### **BUDGET COMPARATIVE FIGURES**

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

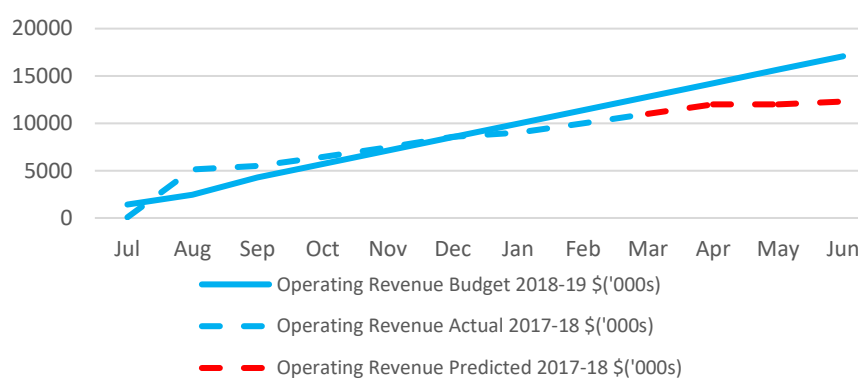
**SHIRE OF WILUNA**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**FOR THE PERIOD ENDED FOR THE PERIOD ENDED 31ST DECEMBER 2018**

## 2. SUMMARY GRAPHS - BUDGET REVIEW

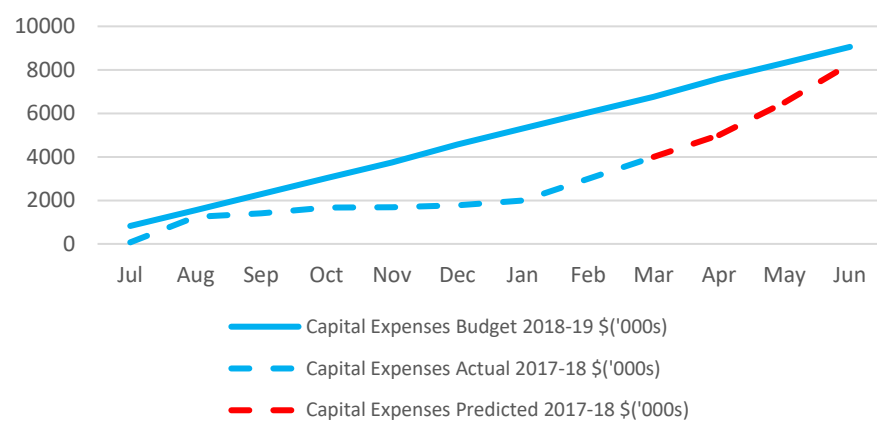
Operating Expenses



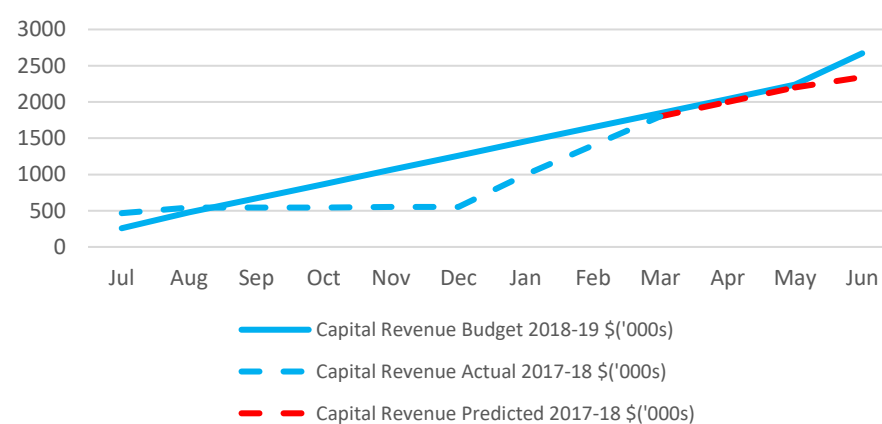
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

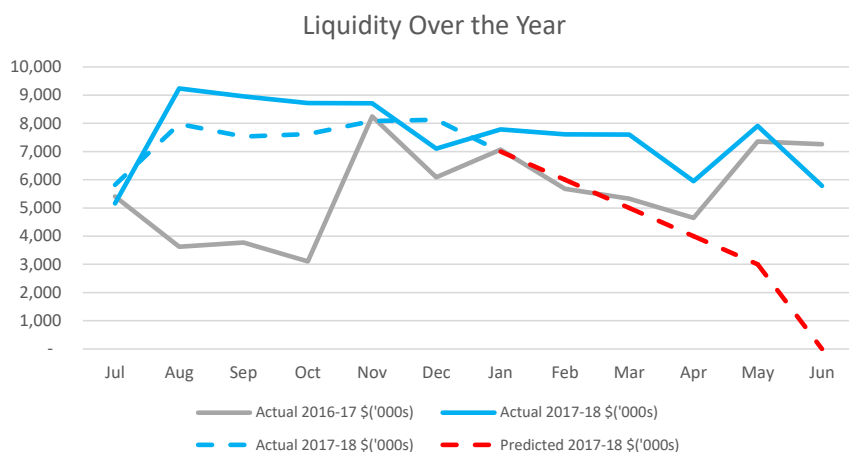


**SHIRE OF WILUNA**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

**3. NET CURRENT FUNDING POSTION**

Positive=Surplus (Negative=Deficit)  
**2018-19**

Note	ACTUAL 30 June 2018 \$	BUDGET 30 June 2018 \$	ACTUAL 31 December 2018 \$
<b>Current assets</b>			
Cash unrestricted	6,823,153	7,156,257	6,646,858
Cash restricted	5,795,098	5,795,098	5,912,274
Receivables - rates and rubbish	77,268	77,268	746,052
Receivables - other	445,567	216,564	993,787
Inventories	15,845	15,845	24,264
	<u>13,156,931</u>	<u>13,261,032</u>	<u>14,323,235</u>
<b>Less: current liabilities</b>			
Payables	(1,416,078)	(1,543,063)	(119,522)
Long term borrowings - current portion	(253,831)	(263,831)	(127,360)
Provisions	(164,129)	(197,219)	(164,129)
	<u>(1,834,038)</u>	<u>(2,004,113)</u>	<u>(411,011)</u>
<b>Less: cash restricted</b>	(5,795,098)	(5,795,098)	(5,912,274)
<b>Add: Current portion of borrowings</b>	253,831	263,831	127,360
	<u>5,781,626</u>	<u>5,725,652</u>	<u>8,127,310</u>



**SHIRE OF WILUNA**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

**3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

**TRADE AND OTHER RECEIVABLES**

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

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

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**INVENTORIES**

**General**

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

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

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**LOANS AND RECEIVABLES**

Loans and receivables are non-derivative financial assets with determinable payments that are not quoted in an active market subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

**TRADE AND OTHER PAYABLES**

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

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of Wiluna's obligations for short-term employee benefits. Short-term employee benefits (other than termination benefits) that are expected to be wholly settled 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 obligations are settled.

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

**PROVISIONS**

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

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

**RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Wiluna obtains control over the assets comprising the contributions.

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

**SHIRE OF WILUNA**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 PROFIT ON ASSET DISPOSAL</b>		
<b>4.1.2 FEES AND CHARGES</b>		
Airport Fees and Other Art Gallery Sales	(132,000)	
<b>4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
CDP Fundings - Meedac Holdings	60,000	
<b>4.1.7 INTEREST EARNINGS</b>		
<b>4.1.8 OTHER REVENUE</b>		
Predicted Variances Carried Forward	(72,000)	0
Predicted Variances Brought Forward	(72,000)	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Wages and other employee cost	(134,000)	
Goverance Review and Training and Professional Development	(180,000)	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Material and service contract	(149,500)	
<b>4.2.3 UTILITY CHARGES</b>		
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
Reduced depreciation - Roads revaluations	1,781,000	
Non- cash adjustment	(1,781,000)	
<b>4.2.4 INTEREST EXPENSES</b>		
<b>4.2.5 INSURANCE EXPENSES</b>		
Additional Insurance Premium	(6,500)	
<b>4.2.6 LOSS ON ASSET DISPOSAL</b>		
<b>4.2.7 OTHER EXPENDITURE</b>		
Rates collection costs and bad debt expenses, other Health costs	(55,000)	
Predicted Variances Carried Forward	(597,000)	0

**SHIRE OF WILUNA**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(597,000)	0
<b>4.3 CAPITAL REVENUE</b>		
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Grant - Airport Sealing	(327,775)	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>		
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>		
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>		
<b>4.3.5 PROCEEDS FROM ADVANCES</b>		
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>		
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
Predicted Variances Carried Forward	(924,775)	0
Predicted Variances Brought Forward	(924,775)	0
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND HELD FOR RESALE</b>		
Commercial property purchase	(120,000)	
<b>4.4.2 LAND AND BUILDINGS</b>		
Land for housing changed to commercial property purchase	120,000	
Club hotel units	20,000	
Terminal Design	12,500	
Painting airport terminal	10,000	
<b>4.4.3 PLANT AND EQUIPMENT</b>		
CEO Vehicles	94,000	
Street Sweeper	50,000	
Skid Steer diamond Head Attachment	7,500	
Ride-On Mower (with Catcher)	(7,000)	
5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Trailer	(30,000)	
<b>4.4.4 FURNITURE AND EQUIPMENT</b>		
Furniture for new administration building	45,000	
<b>4.4.5 INFRASTRUCTURE ASSETS - ROADS</b>		
Flood Stabilising	50,000	
<b>4.4.6 INFRASTRUCTURE ASSETS - OTHER</b>		
Wotton Street Playground equipment, memorial park design and improvements to airport deferred.	534,777	
Predicted Variances Carried Forward	(137,998)	0

**SHIRE OF WILUNA**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2018**

**4. PREDICTED VARIANCES**

**Comments/Reason for Variance**

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(137,998)	0
<b>4.5 OTHER ITEMS</b>		
<b>4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>		
<b>4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
	(122,976)	
<b>4.5.1 RATE REVENUE</b>		
	205,000	
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>		
Diference between estimated and actual surplus brought forward	55,974	
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>0</b>	<b>0</b>

SHIRE OF WILUNA  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31ST DECEMBER 2018

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption, Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	<b>Budget Adoption</b>		Opening Surplus/(Deficit)				55,974	
C142101	CEO Vehicles		Capital Expenses		94,000		149,974	
C091109	Club Hotel Units		Capital Expenses		20,000		169,974	
C091206	Land Purchase		Capital Expenses		120,000		289,974	
C132132	Wotton Street Playground Equipments		Capital Expenses			(120,000)	169,974	
C113134	New Memorial Park Constructions - Design		Capital Expenses		120,000		289,974	
C121012	Various Roads - Flood Stabilising		Capital Expenses		50,000		339,974	
C123180	Street Sweeper		Capital Expenses		50,000		389,974	
C123182	Skid Steer Diamond Head Attachment		Capital Expenses		7,500		397,474	
C123183	Ride-On Mower (with Catcher)		Capital Expenses			(7,000)	390,474	
	5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Trailer		Capital Expenses			(30,000)	360,474	
C123188	Airport Sealing/Upgrade Repairs		Capital Expenses		200,000		560,474	
C126271	Terminal Design		Capital Expenses		12,500		572,974	
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)		Capital Expenses		87,690		660,664	
C126273	CCTV & Airside Access Control		Capital Expenses		9,837		670,501	
C126274	Perimeter & Security Fencing		Capital Expenses		217,750		888,251	
C126275	Painting of Terminal		Capital Expenses		10,000		898,251	
C126276	Full Feature Survey		Capital Expenses		9,500		907,751	
C126278	Taxiway Line Marking		Capital Expenses		10,000		917,751	
C132360	Commercial Property Purchase		Capital Expenses			(120,000)	797,751	
C147186	Furniture & Equipment - New Admin Building		Capital Expenses		45,000		842,751	
E031803	Collection Costs		Operating Expenses			(25,000)	817,751	
E031807	Rates Written-off/Bad Debts Expense		Operating Expenses			(30,000)	787,751	
E041012	Goverance Review		Operating Expenses			(60,000)	727,751	
E041013	Training and Professional Development		Operating Expenses			(120,000)	607,751	
E051512	Insurance		Operating Expenses			(3,000)	604,751	
E051521	Minor Plant & Equipment purchases		Operating Expenses			(3,000)	601,751	
E052597	Wiluna Vet Visit GEN		Operating Expenses			(5,000)	596,751	
E071716	Other health administration costs		Operating Expenses			(500)	596,251	
E091912	Housing Insurance Premiums		Operating Expenses			(1,200)	595,051	
E091956	Maintenance costs-44 Lennon St		Operating Expenses			(2,500)	592,551	
E091963	Maintenance costs-US/30 Scotia St Lot1487		Operating Expenses			(5,000)	587,551	
E091984	Maintenance costs - Single Person QTRS - Admin Bldg		Operating Expenses			(5,000)	582,551	
E101011	Refuse collection (internal costs)		Operating Expenses			(50,000)	532,551	
E101025	Insurance - Pollution Legal Liability		Operating Expenses			(300)	532,251	
E107061	Maintenance - Grave Digging		Operating Expenses			(15,000)	517,251	
E107062	Maintenance - Cemetery		Operating Expenses		15,000		532,251	
E112106	Insurance		Operating Expenses			(100)	532,151	
E112111	Swimming pool bowl & pool plant maintenance		Operating Expenses			(100,000)	432,151	
E114106	Insurance		Operating Expenses			(300)	431,851	
E115131	Television and radio operations		Operating Expenses			(65,000)	366,851	
E117030	Coffee and Tea		Operating Expenses			(15,000)	351,851	
E118102	Insurance		Operating Expenses			(100)	351,751	
E118108	Gallery payment to the artist		Operating Expenses			(15,000)	336,751	
E118114	Gallery - CDP Art Program Supplies		Operating Expenses			(20,000)	316,751	
E118115	Gallery - artist skills development		Operating Expenses			(5,000)	311,751	
E118117	Gallery Assistant Wages		Operating Expenses			(25,000)	286,751	
E118119	Gallery - staff salaries & allowances		Operating Expenses		25,000		311,751	
E122201	Depreciation - Depot facilities		Non Cash Item	(15,000)			311,751	
E122202	Depreciation - Infrastructure assets		Non Cash Item	1,800,000			311,751	
E122222	Depot maintenance		Operating Expenses			(5,000)	306,751	
E122223	Depot building operation		Operating Expenses		5,000		311,751	
E122229	Signs - directional roads & streets		Operating Expenses			(30,000)	281,751	
E122238	Consultants - Transport		Operating Expenses			(30,000)	251,751	
E126250	Insurance		Operating Expenses			(50)	251,701	
E126272	Aerodrome Building Operation		Operating Expenses			(5,000)	246,701	
E126277	Consultants - Aerodrome		Operating Expenses		185,000		431,701	
E132303	Insurance		Operating Expenses			(50)	431,651	
E132310	Depreciation		Non Cash Item	(4,000)			431,651	
E141411	Private works - various		Operating Expenses			(10,000)	421,651	
E142002	New Administration building maintenance costs		Operating Expenses			(30,000)	391,651	
	New Administration building Grounds							
E142003	Maintenance		Operating Expenses		30,000		421,651	
E142408	Recruitment & relocation - Admin		Operating Expenses			(12,000)	409,651	
E142416	Fringe Benefits Tax - Admin		Operating Expenses			(15,000)	394,651	
E142459	Administration Vehicle Costs		Operating Expenses			(5,000)	389,651	
E142471	Update Web-Site		Operating Expenses			(3,500)	386,151	
E142476	Insurance		Operating Expenses			(500)	385,651	
E142482	Occupational safety & health costs-Admin		Operating Expenses			(5,000)	380,651	
	Salaries-Work's manager,supervisor,office assistant		Operating Expenses			(85,000)	295,651	
E143011	Fringe Benefits Tax- Works		Operating Expenses			(12,000)	283,651	
E143171	Employer indemnity insurance-works staff		Operating Expenses			(300)	283,351	
E143172	Other insurances		Operating Expenses			(100)	283,251	
E143333	Consultants' Fee		Operating Expenses		85,000		368,251	
E144042	Parts & Repairs		Operating Expenses			(50,000)	318,251	
E144062	Insurance		Operating Expenses			(400)	317,851	
E084106	Insurance		Operating Expenses			(100)	317,751	
R031104	Township Rates - GRV		Operating Revenue		205,000		522,751	
R118110	CDP Fundings - Meadac Holdings		Operating Revenue		60,000		582,751	
R126245	Passenger Service Fee		Operating Revenue			(100,000)	482,751	
R126262	Grant - Airport Sealing		Operating Revenue			(327,775)	154,976	
R132503	Sale of maps & tourist items		Operating Revenue			(22,000)	132,976	
R132506	Sale of Tjukurba Printed Souvenirs		Operating Revenue			(10,000)	122,976	
	Transfers from Cash backed Reserves		Capital Revenue			(122,976)	0	
Amended Budget Cash Position as per Council Resolution				1,781,000	1,673,777	(1,728,751)	0	

Classifications Pick List

Operating Revenue  
Operating Expenses  
Capital Revenue  
Capital Expenses  
Opening Surplus/(Deficit)  
Non Cash Item



## **BUSINESS CONTINUITY PLAN (BCP)**

**(DRAFT - Version 2)**

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**Distribution List**

<i>Distribution List</i>	
<i>Organisation</i>	<i>Number of Copies</i>
Shire President (Shire of Wiluna)	1
Chief Executive Officer (Shire of Wiluna)	1
Deputy Chief Executive Officer (Shire of Wiluna)	1
Councillors (Shire of Wiluna)	6

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**Amendment Record**

<i>Number</i>	<i>Date</i>	<i>Amendment Details</i>	<i>By</i>
1		First Draft	
2		Adopted by Council	
3			
4			
5			
6			
7			
8			
9			

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## Introduction/Background

The Shire of Wiluna recognises that some events may exceed the capacity of routine management methods and structure. The Business Continuity Management Framework works to produce the Business Continuity Plan in order to provide a mechanism for the development of contingent capacity and plans that will enable management to focus on maintaining and resuming the Shire's most critical functions. The framework underpins and provides all extenuating data for the creation of the Business Continuity Plan and the following document is an integral part of the process prescribed within the framework.

Business Continuity Planning (BCP) is the creation of a strategy through the recognition of threats and risks facing an organisation with a specific aim to ensure that personnel and assets are protected and able to function in the event of a disaster. Business Continuity Planning involves defining potential risks, determining how those risks will affect operations, implementing treatment options designed to mitigate those risks, testing those procedures to ensure that they work, and periodically reviewing the process to make sure that it is up to date.

The purpose of developing a Business Continuity Plan is to ensure the continuation of the business during and following any critical incident that results in disruption to normal operational capability.

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## Business Continuity Plan (BCP)

### *Executive Summary*

The primary aim of this document is to prepare the Shire of Wiluna in the case of a catastrophic business failure due to a variety of reasons. The plan outlays response and recovery options as well as the responsibilities of the activating parties.

### *Objectives*

The aim of this plan is to provide an effective procedure that equips the Shire to:

- Ensure services that are critical to our strategic objectives continue despite the occurrence of a potentially disruptive event.
- Stabilise the effects of a disruptive event and return to normal operations as quickly as possible.
- Minimise financial effects and impacts on service delivery targets in the event of a disruption.
- Protect Shire's assets and reputation through the development of organisational resilience.
- Capitalise on opportunities created by the disruptive event.

## Section 1 - Administration and Governance Processes

Administration Processes can be described as the underpinning authority in the management and production capability of the Local Government. It consists of processes and items that are intrinsic to the successful management of the Shire. Governance is the ability to both create and maintain a system of laws, policies and procedures directly affecting constituents of the Local Government in particular the Shire of Wiluna.

### **MAO (Maximum Acceptable Outage) Timeframe**

This service has been assessed using the criteria found in the document 'Shire of Wiluna, Business Continuity Management Framework' and designated as **MAO Timeframe Critical 1 Business Day or Less**.

### **Trigger Points**

The trigger points for the activation of this plan is based in the Risk Assessment Process and described in the Framework as 'All Hazard or Worst-Case Scenario' these consist of:

- Loss of access to Building, Infrastructure or Machinery or part thereof
- Loss of access to ICT inclusive of hardware or software or part thereof
- Significant number of staff unavailable
- Combination of the above events

### **Response**

The following incident response plans present detailed plans to address the each of these risk areas.

The plans are not exhaustive, as any major incident will require more detailed and potential long-term considerations; however, the plans below provide a structured response to major incidents that are of the highest threat to service provision and the Shire's operations.

#### **Loss of access to Administration Building, Infrastructure or Machinery of part thereof**

Causes include natural or mad-made disasters, threats or criminal activity. This task provides the necessary steps to assess and recover from a loss of the Shire of Wiluna Administration Facilities.

#### **Task 1 – Immediate Response**

This task provides the necessary command and control to enable the Shire of Wiluna's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

#### **Incident Response Team**

- Chief Executive Officer
- Deputy Chief Executive Officer
- Executive Manager Technical Services

#### **Recovery Procedure**

Incident Response Team to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Undertake an initial assessment of damage and risks
- Arrange diversion of phone lines to existing Shire mobiles
- Determine time frame to switch to Recovery Location

#### **Recovery Time Objective**

---

Timeframe for this activity is within 3 hours of the incident

## Recovery Location

- Primary Site – Wiluna Recreation Centre
- Secondary site – Canning –Gunbarrel Discovery Centre

## Resource Requirements

- ICT

## Other Considerations

- Liaise with Emergency Services and Police
- Inform Council and employees
- Inform Local Community where possible
- Inform Shire's insurers

## Task 2 – Commence Operations from Recovery Location

This task provides the necessary steps to commence core Shire operations from the Recovery Location and commence the planning for restoration of services in the short and longer term.

## Recovery Procedure

Undertake the following steps:

- Establish the Recovery Location
- Layout workspace utilizing tables and chairs from other Shire facilities
- Source telephones and establish communications and redirect calls to mobile telephones
- Allocate staff as applicable
- Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable
- Contact ICT supplier
- Recover backups
- Recover software where appropriate
- Assess damage and undertake salvage operations
  - Undertake initial assessment of salvageable materials, items and records if applicable
  - Contact staff to remove items to a salvage site
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process
  - Liaise with Shire President to issue a media statement

## Recovery Time Objective

Timeframe to achieve this task within 8 hours of the incident.

## Resource Requirements

- Office furniture and stationery
- Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

## Task 3 - Assess damage and prepare Long Term Recovery Plans

This task provides the necessary steps to commence planning for Long Term Operations from the Disaster Recovery Site.



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**Recovery Procedure**

Undertake the following steps:

- Establish the disaster recovery site for full operations use in the longterm
- Recover data to pre-disaster state
- Bring all records up to date
- Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary including demountable buildings and other office accommodation.
- Establish necessary equipment and infrastructure requirements to provide full operations from recovery site Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild of Administration Centre
- Co-ordinate all communications, media and elected members, Local Government insurers and general co- ordination of recovery process
- Oversee assessment and recovery

**Recovery Time Objective**

Timeframe for this activity is within 24 hours of the incident

**Resource Requirements**

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site (if applicable)

**Loss of access to ICT inclusive of hardware or software or part thereof**

This task provides the necessary steps to recover the Shire's IT system as a result of complete failure resulting in replacement of the IT system

**Incident Response Team**

- Chief Executive Officer
- Deputy Chief Executive Officer
- IT Consultant

**Recovery Procedure**

Undertake the following steps:

- Assess severity of outage through the shire's IT provider and determine likely outage time
- Seek quotations and place orders for replacement components
- Contact Shire's insurers and Police if necessary
- Inform Council, community and business contacts (i.e. banks, creditors and contractors) of potential delays in providing services
- Set up and install new hardware. Install all software and restore from backups
- Reconcile and rebuild all data.

**Recovery Time Objective**

Timeframe for this activity is within 24 hours of the incident

**Resource requirements**

IT suppliers (hardware/software, Synergy, Licensing, etc.)

**Significant number of Staff unavailable**

This task provides necessary steps to recover in the case of a significant number of staff being

---

unavailable to work due to a variety of reasons

## **Incident Response Team**

- Chief Executive Officer
- Deputy Chief Executive Officer
- Executive Manager Technical Services

## **Recovery Procedure**

Undertake the following steps:

- Assess the severity of staff shortage
- Rearrange existing staff to cover the shortage areas
- Inform Council, community and business contacts (i.e. banks, creditors and contractors) of potential delays in providing services
- Request trained personnel from surrounding Shires if appropriate
- Source staff through recruitment agencies as appropriate

## **Recovery Time Objective**

Timeframe for this activity is within 24 hours of the incident

## **Resource Requirements**

Nil

## Section Two - Road/Infrastructure related Maintenance and Construction

This refers to the maintenance, replacement or construction of designated Shire Roads, Streets, Gardens and Parklands.

### **MAO (Maximum Acceptable Outage) Timeframe**

This service has been assessed using the criteria found in the document 'Shire of Wiluna, Business Continuity Management Framework' and designated as **MAO Timeframe Major 1 – 3 Business Days**

### **Trigger Points**

The trigger points for the activation of this plan is based in the Risk Assessment Process and described in the Framework as 'All Hazard or Worst-Case Scenario' these consist of:

- Loss of access to Building, Infrastructure or Machinery or part there of
- Loss of access to ICT inclusive of hardware or software or part there of
- Significant number of Staff unavailable
- Combination of the above events

### **Response**

The following incident response plans present detailed plans to address the each of these risks.

The plans are not exhaustive, as any major incident will require more detailed and potential long-term considerations; however, the plans below provide a structured response to major incidents that are of the highest threat to service provision and Shire operations.

#### **Loss of access to Shire Depot/Infrastructure or Machinery or part thereof**

Causes include natural or man-made disasters, threats or criminal activity. This task provides the necessary steps to assess and recover from a loss of Depot facilities or essential machinery.

#### **Task 1 – Depot Loss**

This task provides a procedure to follow in regard to the loss of the Shire Depot

#### **Incident Response Team:**

- Chief Executive Officer
- Works Supervisor
- Executive Manager Technical Services

#### **Recovery Procedure:**

Incident Response Team to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Undertake an initial assessment of damage and risks
- Arrange diversion of phone lines to existing Shire mobiles
- Determine time frame to switch to Recovery Location
- Prioritise Works Services
- Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.

- Redirection of Works phone numbers from hard line to mobile

## Recovery Time Objective

Timeframe for this activity is within 24 hours of the incident

## Recovery Location

- Primary Location - Shire Administration Offices
- Secondary Location – Wiluna Recreation Centre

## Resource requirements

- Consideration of space for extra staff

## Other Considerations

- Liaise with Emergency Services and Police
- Inform Council and employees
- Inform Local Community where possible

Inform Local Government Insurers

## Task 2 – Loss of Essential Machinery

This task provides a procedure to follow in regard to the loss of essential machinery for the purposes of Road and Infrastructure related Maintenance and Construction

## Incident Response Team

- Chief Executive Officer
- Executive Manager Technical Services

## Recovery Procedure

Incident Response Team to undertake the following steps:

- Prioritisation of works services
- Hire of appropriate equipment to maintain services
- Request machinery from surrounding Shires as appropriate
- Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary

## Recovery Time Objective

Timeframe for this activity is within 72 hours of the incident

## Other Considerations

- Backlog of Works Services
- Priority of Works Services
- Staffing Requirements
- Wait time on new, hired or borrowed Machinery

## Loss of access to ICT inclusive of hardware or software or part thereof

This task provides the necessary steps to recover a loss of all Works related IT systems as a result of complete failure resulting in replacement of the IT system

## Incident Response Team

- Chief Executive Officer
- Executive Manager Technical Services



- 
- IT Consultant

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## Recovery Procedure

Undertake the following steps:

- Assess severity of outage through the shire's IT provider and determine likely outage time
- Seek quotations and place orders for replacement components
- Contact Shire's insurers and Police if necessary
- Inform Council and Community of potential delays in providing services
- Set up and install new hardware. Install all software and restore from backups
- Reconcile and rebuild all data.

## Recovery Time Objective

Timeframe for this activity is within 72 hours of the incident

## Resource requirements

IT suppliers (hardware/software, Synergy, Licensing, etc.)

## Significant number of Staff unavailable

This task provides necessary steps to recover in the case of a significant number of staff being unavailable to work due to a variety of reasons

## Incident Response Team

- Chief Executive Officer
- Deputy Chief Executive Officer
- Executive Manager Technical Services

## Recovery Procedure

Undertake the following steps:

- Assess the severity of staff shortage
- Rearrange existing staff to cover the shortage areas
- Inform Council and Community of potential delays in providing services
- Request trained personnel from surrounding Shires if appropriate
- Source staff through recruitment agencies as appropriate
- Prioritise Works Services

## Recovery Time Objective

Timeframe for this activity is within 72 hours of the incident

## Resource Requirements

Nil

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## Section Three – Regulatory Services

This refers to all regulatory services within the Shire Community including but not limited to:

- Health Services
- Building Services
- Ranger Services – Inclusive of dog and cat control

### **MAO (Maximum Acceptable Outage) Timeframe**

This service has been assessed as **MAO Timeframe Major 1 – 3 Business Days**

### **Trigger Points**

The trigger points for the activation of this plan is based in the Risk Assessment Process and as 'All Hazard or Worst-Case Scenario' these consist of:

- Loss of access to Building, Infrastructure or Machinery or part there of
- Loss of access to ICT inclusive of hardware or software or part there of
- Significant number of Staff unavailable
- Combination of the above events

### **Response**

Regulatory Services are based on contracted services which are located outside of the District.

---

## **Section Four – Rehearse, Maintain and Review**

It is critical that the plan is rehearsed to ensure that it remains relevant and useful. This may be done as part of a training exercise and is a key factor in the successful implementation of the plan during an emergency.

The Shire must also ensure that they regularly review and update the plan to maintain accuracy and reflect any changes inside or outside the business.

This plan is to be reviewed on a quinquennial basis, as needed or after an activation.



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## Appendices

Appendix	Item
One	Event Log
Two	Immediate Response Checklist
Three	Incident Recovery Checklist
Four	Insurances
Five	Contact List (Internal)
Six	Contact List (External)
Seven	Emergency Kit
Eight	Evacuation Plan

***Appendix One – Event Log***

Event	Time	Date

*(Please note the event log is to include all rehearsals, tests and actual activations of the BCP)*

***Appendix Two – Immediate Response Checklist***

<b>Incident Response</b>	<b>✓</b>	<b>Actions Taken</b>
Severity of Incident assessed?		
Site evacuated? (As applicable)		
All staff accounted for?		
Injuries identified?		
Emergency Services contacted?		
Implemented Response Plan?		
Implemented Event Log?		
Activated Staff and Resources?		
Briefed Incident Response Team?		
Allocated roles and responsibilities?		
Identified damages?		
Identified critical disruptions?		
Staff Informed?		
Stakeholders Contacted?		
Initiated community information?		

**Appendix Three – Incident Recovery Checklist**

<b>Incident Response</b>	<b>✓</b>	<b>Actions Taken</b>
Severity of Incident assessed?		
Site evacuated? (As applicable)		
All staff accounted for?		
Injuries identified?		
Emergency Services contacted?		
Implemented Response Plan?		
Implemented Event Log?		
Activated Staff and Resources?		
Briefed Incident Response Team?		
Allocated roles and responsibilities?		
Identified damages?		
Identified critical disruptions?		
Staff Informed?		
Stakeholders Contacted?		
Initiated community information?		

**Appendix Four– Insurance List**

Insurance Type	Policy Coverage	Policy Exclusions	Insurance Company	Last Review Date	Payments Due
Motor Vehicle and Plant					Annually
LGIS property					Annually
Crime					Annually
Airport Owners and Operators Liability					Annually
Contact Details for all Insurances consist of: <b>Willian Moon 9289 3864</b>					

### **Appendix Five– Contact Lists (Internal)**

<b>Name</b>	<b>Position</b>	<b>Telephone</b>	<b>Email</b>
Colin Bastow	Chief Executive Officer	0458 889 494	<a href="mailto:ceo@wiluna.wa.gov.au">ceo@wiluna.wa.gov.au</a>
Warren Olsen	Deputy Chief Executive Officer	0409 695 752	<a href="mailto:dceo@wiluna.wa.gov.au">dceo@wiluna.wa.gov.au</a>
Angela Hoy	Executive Manager Technical Services	0429 817 010	<a href="mailto:emts@wiluna.wa.gov.au">emts@wiluna.wa.gov.au</a>
Raj Sunner	Manager of Finance	0458 370 127	<a href="mailto:mf@wiluna.wa.gov.au">mf@wiluna.wa.gov.au</a>
Katrina Boylan	Executive Assistant	0467 866 290	<a href="mailto:ea@wiluna.wa.gov.au">ea@wiluna.wa.gov.au</a>
Kavoa Dakunimata	Assets Infrastructure Officer	0487 428 844	<a href="mailto:aio@wiluna.wa.gov.au">aio@wiluna.wa.gov.au</a>
Julie Greatbatch	Administration Assistant	0428 616 206	<a href="mailto:aa@wiluna.wa.gov.au">aa@wiluna.wa.gov.au</a>
Katherine Crawford	Senior Finance Officer	0427 096 975	<a href="mailto:sfo@wiluna.wa.gov.au">sfo@wiluna.wa.gov.au</a>
Eva Lau	Senior Finance Officer		<a href="mailto:sfo2@wiluna.wa.gov.au">sfo2@wiluna.wa.gov.au</a>
Emele Vonolagi	Reception	0459 632 848	<a href="mailto:reception@wiluna.wa.gov.au">reception@wiluna.wa.gov.au</a>
Robert Wiles	Works Supervisor	0427 422 482	<a href="mailto:ws@wiluna.wa.gov.au">ws@wiluna.wa.gov.au</a>
Isoa Dakunimata	Works Coordinator	0458 889 112	<a href="mailto:wc@wiluna.wa.gov.au">wc@wiluna.wa.gov.au</a>
Tamihana Cummings	Recreation & Leisure Coordinator	0487 710 110	<a href="mailto:rlc@wiluna.wa.gov.au">rlc@wiluna.wa.gov.au</a>
Les Hoy	Building Maintenance Officer	0439 350 927	
Jim Quadrio	Shire President	9981 2983 or 0427 812 983	<a href="mailto:shirepresident@wiluna.wa.gov.au">shirepresident@wiluna.wa.gov.au</a>
Stacey Petterson	Deputy President	0459 659 619	<a href="mailto:cr.petterson@wiluna.wa.gov.au">cr.petterson@wiluna.wa.gov.au</a>
Norma Ward	Councillor	9981 2982	<a href="mailto:cr.ward@wiluna.wa.gov.au">cr.ward@wiluna.wa.gov.au</a>
Caroline Thomas	Councillor	9981 7157 or 0428 817 157	<a href="mailto:cr.thomas@wiluna.wa.gov.au">cr.thomas@wiluna.wa.gov.au</a>
Graham Harris	Councillor	0497 812 935	<a href="mailto:cr.harris@wiluna.wa.gov.au">cr.harris@wiluna.wa.gov.au</a>
Peter Grundy	Councillor	0459 632 853	<a href="mailto:cr.grundy@wiluna.wa.gov.au">cr.grundy@wiluna.wa.gov.au</a>
Lena Long	Councillor	0473 125 789	<a href="mailto:cr.long@wiluna.wa.gov.au">cr.long@wiluna.wa.gov.au</a>

### ***Appendix Six – Contact List (External)***

<b>Key Contacts</b>	<b>Contact Number</b>
Wiluna Police	9981 7024
DFES	13 DFES (3337)
Ambulance	9981 8600
Hospital	9981 8600
Insurance Company – William Moon	9289 3864
Software Support – IT Vision	1300 042 669
Hardware Support –Fourier Technologies Pty Ltd	1300 258 800

### ***Appendix Seven – Emergency Kit***

Emergency Kit is designed to be taken and transported easily the following items should be included:

<b>Item</b>	<b>Amount</b>
Building site plans including location of gas, electricity and water shut off points. (Hard Copy)	1
Local Emergency Management Arrangements (Hard	1
Business Continuity Plan	1
Copy of Templates ( including templates of printed	1
Two reams of Council Letterhead	1
Box of envelopes	1
Basic stationery items	1
Spare keys/security codes.	1
Shire Maps	1
First Aid Kit	1

The emergency pack also contains a thumb drive with copies of the above documents saved on it.

Emergency Packs must be collected and updated annually with the plan to ensure contents are current and accurate (eg. Staff list, contact details, phone numbers, and updated templates on thumb drives)

*The Kit is located in the Community Emergency Services Managers Office*



## ***Appendix Eight – Evacuation Plans***

*(To be added to hard copy document only)*



# Report of the Inquiry into the Shire of Wiluna

Authorised Inquiry under Part 8 Division 1  
of the *Local Government Act 1995* (WA)

August 2018

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# 1. Introduction

1. Section 8.3 of the *Local Government Act 1995* (the **Act**) gives the Director General of the Department of Local Government, Sport and Cultural Industries (the **Department**) the authority to inquire into all local governments and their operations and affairs.
2. The Director General may, by written authorisation, authorise a person to inquire into and report on any aspect of a local government or its operations or affairs.
3. On 19 January 2017 the former Director General of the Department (which was known at the time as the Department of Local Government and Communities) authorised an inquiry in accordance with section 8.3(2) of the Act. The Terms of Reference directed the inquiry to the following aspects of the Shire of Wiluna (**the Shire**) and its operations and affairs beginning 1 July 2015 to:
  - a. the Council's relationship with, and management of, the Shire's former Chief Executive Officer, Mr Dean Taylor;
  - b. the conduct of the Council and employees of the Shire including but not limited to:
    - i. tendering, purchasing and procurement and contract management; and
    - ii. improper or undue influence;
  - c. the appointment of Executive and other employees at the Shire and the appropriateness of the processes used for those appointments;
  - d. the manner in which open and accountable policies and procedures are adhered to;
  - e. whether the Shire of Wiluna has provided good governance in respect of these matters; and
  - f. any other issues that are determined to be of relevance to the above.
4. This report on the outcome of the Department's inquiry has been compiled in accordance with section 8.13 of the Act by three officers of the Department who were authorised to conduct the inquiry (the **Authorised Persons**).
5. In order to perform their functions, the Authorised Persons issued eleven (11) directions to the Shire under section 8.5 of the Act to provide documents, information or property. The Shire complied with each of those directions.
6. One of the directions, issued to the Shire on 30 June 2017, required one member of Council and two Shire staff to participate in formal records of interview. All required persons complied with this direction and interviews took place on 18 July 2017.
7. Mr Dean Taylor, Cr Jim Quadrio, Cr Graham Harris and other councillors serving their terms during the period of time of the focus of the Department's inquiry were given an opportunity to comment on this report in draft form before it was finalised. Cr Quadrio provided a written submission to the inquiry and that submission was taken into account by the Authorised Persons in finalising this report. No other submissions were received.

## 2. Statutory framework

8. The Act and associated local government regulations set out the framework for the administration and financial management of local government.
9. The Act and regulations define the roles and responsibilities of the council, president, councillors and employees. Relevantly, the Act provides:

### Section 2.7. Role of council

1. The council —
  - a. governs the local government's affairs; and
  - b. is responsible for the performance of the local government's functions .
2. Without limiting subsection (1), the council is to —
  - a. oversee the allocation of the local government's finances and resources; and
  - b. determine the local government's policies.

### Section 2.8. Role of mayor or president

1. The mayor or president —
  - a. presides at meetings in accordance with this Act; and
  - b. provides leadership and guidance to the community in the district; and
  - c. carries out civic and ceremonial duties on behalf of the local government; and
  - d. speaks on behalf of the local government; and
  - e. performs such other functions as are given to the mayor or president by this Act or any other written law; and
  - f. liaises with the CEO on the local government's affairs and the performance of its functions.
2. Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.

### Section 2.10. Role of councillors

- A councillor —
- a. represents the interests of electors, ratepayers and residents of the district; and
  - b. provides leadership and guidance to the community in the district; and
  - c. facilitates communication between the community and the council; and
  - d. participates in the local government's decision-making processes at council and committee meetings; and
  - e. performs such other functions as are given to a councillor by this Act or any other written law.

10. It is important to note that individual elected members have no authority to make decisions or participate in the day-to-day operations of the local government. All authority sits with the council and that authority is exercised by majority decisions at formal council or committee meetings.
11. As the president and councillors are not involved in operational matters, each local government employs a Chief Executive Officer (**CEO**) and other staff for the purposes of day-to-day running of the local government. The CEO is appointed by council and is the link between Councillors and local government staff. All other local government staff report to the CEO. The Act provides:

## **Section 5.41 Functions of CEO**

The CEO's functions are to —

- a. advise the council in relation to the functions of a local government under this Act and other written laws; and
  - b. ensure that advice and information is available to the council so that informed decisions can be made; and
  - c. cause council decisions to be implemented; and
  - d. manage the day to day operations of the local government; and
  - e. liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
  - f. speak on behalf of the local government if the mayor or president agrees; and
  - g. be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
  - h. ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
  - i. perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.
12. Section 5.42 of the Act allows a council to delegate in writing to the CEO the exercise of its powers or the discharge of its duties, subject to some exceptions (e.g. borrowing money, decisions requiring an absolute majority of council members, appointing an auditor).
13. The role of local government staff is determined by the CEO. Section 5.44 of the Act allows the CEO to delegate in writing to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties, other than the power of delegation. With some qualifications, under section 5.44 the CEO is permitted to delegate a power or duty the exercise or discharge of which was delegated to the CEO by the council under section 5.42 of the Act.

## 3. Key Shire policies

### 3.1 Shire Policy 2.6 – Purchase of Goods and Services

14. In accordance with regulation 11A(3) of the *Local Government (Functions and General) Regulations 1996 (Functions and General Regulations)*, a local government is required to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.
15. *Shire Policy 2.6 – Purchase of Goods and Services (Shire Policy 2.6)* outlines the requirements for the procurement of goods and services by the Shire. Policy 3 provides that a purchase order must be used to procure all goods, services and infrastructure works, except in the case of credit card purchases or petty cash purchases, or goods or services obtained in a recurrent supply situation such as electricity, water, telephones, monthly interim rating valuations and internet connections.
16. In relation to obtaining quotes, Policy 4 generally provides that for transactions valued between:
  - \$1-5,000: no quotes are required, but the purchasing officer must still satisfy themselves that they have obtained a competitive price for the goods, service and/or infrastructure works (e.g. telephone quotes, internet pricing);
  - \$5,001-20,000: at least two verbal quotes are required (details of the supplier and quote must be attached to the purchase order);
  - \$20,001-\$50,000: two written quotes are required; and
  - \$50,001-\$149,000:<sup>1</sup> three written quotes are required.
17. Where a purchasing officer is unable to comply with the requirements above, a written record of the reasons and circumstances should be recorded and securely fastened behind the order form.
18. The Shire's policy also expressly acknowledges that:

*"...Wiluna is considered a remote and isolated town, and that, for certain classes of goods and services and/or infrastructure works, there may only be one suitable supplier in the district. This will have an impact on the normal requirement to obtain quotes, but purchasing officers are to remain mindful that the organisation has a legal and moral obligation to ensure value for money in respect of all purchases made."*

### 3.2 Shire Policy 2.16 – Payment of Accounts

19. Shire Policy 2.16 – Payment of Accounts (Shire Policy 2.16) outlines the payment options available to the Shire and the controls over each type of payment method which include drawing of a Shire cheque, using Electronic Funds Transfer (EFT), using a Shire corporate credit card or by accessing petty cash. The Policy outlines eleven principles in relation to the payment of accounts. Relevantly:
  - Principle 4 provides the following are signatories/authorised persons:

#### **Primary Signatory/Authorised Person**

- Chief Executive Officer
- Finance and Accounting Manager
- Executive Manager, Corporate Services

<sup>1</sup> The upper limit on this band was amended from \$99,999 to \$149,999 when the policy was updated on 15 December 2015.



## Secondary Signatory/Authorised Person

- Executive Manager, Works
  - Executive Manager, Economic and Community Development
  - Senior Finance Officer
  - Any other officer nominated by the CEO, from time to time as operational requirements may dictate
- Principle 5 states that all EFT or cheque payments are to be signed/authorised by two signatories/authorised persons with at least one of those being a “primary signatory/authorised person”.
  - Principle 10 states that a Shire employee cannot authorise a purchase or sign a voucher where that officer receives a personal benefit from the payment or purchase.
  - Principle 11 states that a schedule of payments made in each month shall be presented to the ordinary meeting of council held in the subsequent month regardless of the payment system used.

## 4. Inquiry findings into matters relating to Mr Taylor

20. Mr Taylor was engaged by the Shire between 31 August 2015 and 26 November 2016. During the inquiry period a number of concerns were identified in relation to Mr Taylor’s engagement and subsequently explored in depth with the relevant findings set out below:

### 4.1 Circumstances surrounding Mr Taylor’s engagement by the Shire

21. At the time of Mr Taylor’s engagement by the Shire, Ms Andrea Nunan was the CEO. Her contract was due to expire on 22 September 2016. However, her employment was terminated on 30 November 2015 pursuant to a deed of settlement and release. Although Ms Nunan was formally employed as CEO until 30 November 2015, she was absent from duty for much of 2015.
22. The confirmed minutes for the Special Council Meeting held on 27 August 2015 record that given the absence of a CEO, the Council appointed Mr Taylor to the position of ‘Contract Project Manager’ for the Administration Building, Interpretive Centre and the Western Australian Natural Disaster Relief and Recovery Arrangements projects. Mr Taylor commenced his position as Contract Project Manager on 31 August 2015 and began performing informal acting CEO duties immediately upon commencement of his engagement with the Shire.
23. It was also advised at the meeting that it would be necessary to formally appoint an Acting CEO as soon as possible to formally act in the position until a permanent CEO could be appointed. The Ordinary Council Meeting (**OCM**) to appoint an acting CEO occurred on 14 December 2015.

### 4.2 Purported appointment of Mr Taylor as acting CEO

24. Pursuant to section 5.36(1)(a), a local government is to employ a CEO. Generally, the CEO is to have a written employment contract. In the case of an acting CEO, the written contract cannot be for a term exceeding one year, however, an employee of the local government may act in the CEO position for a term of less than one year without a written contract for the CEO position. In other words, the Act does not permit a non-employee to act in the position of CEO without a written contract.
25. It is also noted that pursuant to section 5.36(4) and regulation 18A of the *Local Government (Administration) Regulations 1996*, if the position of CEO becomes vacant, the local government must advertise the position in a newspaper circulating generally throughout the State unless, relevantly, it is proposed that an acting CEO is to be appointed (for a term not exceeding one year).

26. During the OCM held on 14 December 2015, the Council was presented with numerous options for appointing an acting CEO. Mr Taylor, in his role as Contract Project Manager, was responsible for compiling this meeting item. The options presented to Council were:
- seek an appropriately qualified and experienced person through WALGA;
  - appoint an existing staff member;
  - continue with the current arrangement and formally appoint Mr Taylor; or
  - appoint someone else.
27. The minutes also note that due to Mr Taylor's extensive experience as a local government CEO he had been informally "acting" in the role of CEO. The Council was clearly advised that Mr Taylor was not an employee of the local government and would not be undertaking the acting CEO position as an employee but rather as a contractor through his personal business, Red Tail Ridge Consulting, paid an hourly rate (without annual leave, sick leave or entitlement to superannuation or other employee benefits).
28. Notwithstanding, the Council unanimously agreed to appoint Mr Taylor as acting CEO of the Shire until a permanent CEO could be recruited. The Authorised Persons are satisfied that there was no written contract between Mr Taylor and the Shire, and that the Shire was invoiced by Red Tail Ridge Consulting based on a schedule of fees.
29. It was not until 23 November 2016 that Mr Colin Bastow was appointed as acting CEO of the Shire. Until that date, Mr Taylor, through Red Tail Ridge Consulting, purportedly performed the role of acting CEO.
30. The Authorised Persons note that Mr Bastow commenced as deputy CEO on 10 October 2016, but that the position of deputy CEO otherwise remained vacant during Mr Taylor's time purportedly acting as the CEO.

**Finding 1:** Mr Taylor purported to perform the role of acting CEO through his company, Red Tail Ridge Consulting, without a written employment contract with the Shire. As Mr Taylor was not an employee of the Shire, his appointment by the Council to the position of acting CEO was contrary to sections 5.36(1) and 5.39(1) of the Act.

**Finding 2:** as the purported appointment of Mr Taylor as acting CEO was contrary to sections 5.36(1) and 5.39(1) of the Act, there was no CEO or acting CEO employed by the Shire between 14 December 2015 and 22 November 2016.

#### **4.3 No delegation of powers to Mr Taylor during the inquiry period**

31. There is no evidence that the Council delegated or attempted to delegate its powers to Mr Taylor while he was informally "acting" in the acting CEO role, nor at any other time during the inquiry period. In any event, the Authorised Persons are satisfied that Mr Taylor was not eligible to be delegated any powers by the local government during the inquiry period as he never formally acted in the position of acting CEO or CEO.

**Finding 3:** Mr Taylor was not delegated any powers of the local government or CEO at any time during the inquiry period.

#### **4.4 Payments to Red Tail Ridge Consulting purportedly approved by local government staff**

32. A total of seventy-five (75) invoices were submitted to the Shire by Mr Taylor through his company, Red Tail Ridge Consulting. The Authorised Persons reviewed these invoices and are satisfied that all payments relating to these invoices failed to comply with Shire Policy 2.16. On all occasions, the payments appear to have not complied with Principle 5 as they were signed by at least one unauthorised person.
33. Authorised Persons also identified a number of other defects with payments, including:
- a. two (2) payments being "authorised" by only one person (being the unauthorised signatory);

- b. two (2) payments “authorised” by two unauthorised signatories; and
- c. five (5) payments “authorised” by Mr Taylor himself.

34. Total payments to Red Tail Ridge Consulting were \$375,258.11.

**Finding 4:** payments made to Red Tail Ridge Consulting did not comply with Shire Policy 2.16 (Principle 5) as they were approved by at least one unauthorised person (including, in some instances, elected members of Council – see section 4.5 below).

#### **4.5 Payments to Red Tail Ridge Consulting purportedly approved by elected members of Council**

- 35. Authorised persons also observed twenty-one instances of payments to Red Tail Ridge Consulting being approved by, or on behalf of, elected members of Council, being Cr Quadrio and Cr Harris. As individuals, the President and councillors did not have authority to approve the payments.
- 36. Pursuant to section 5.104 of the Act, the *Local Government (Rules of Conduct) Regulations 2007* (WA) (**Conduct Regulations**) prescribe “rules of conduct” that council members are required to observe. Section 5.105(1) of the Act provides that a council member commits a minor breach if he or she contravenes a Rule of Conduct. A minor breach is a recurrent breach if it has been committed two (2) or more times.
- 37. Regulation 9(1) of the Conduct Regulations prohibits council members from involvement in the administration of the local government:

*A person who is a council member must not undertake a task that contributes to the administration of the local government unless authorised by the council or by the CEO to undertake that task.*

- 38. The Authorised Persons are satisfied that the council members authorising payments to Mr Taylor and/or Red Tail Ridge Consulting were not authorised by council or the CEO to perform those tasks.

**Finding 5:** Cr Jim Quadrio and Cr Graham Harris, as elected council members, by authorising payments by the Shire may have contravened the prohibition against involvement in administration of local government in regulation 9 of the Conduct Regulations.

#### **4.6 Payments for goods and services by Mr Taylor while acting CEO during ‘unofficial period’**

- 39. During Mr Taylor’s time purportedly in the role of acting CEO, as well as during the short informal “acting” period between 1 December 2015 and 14 December 2015, he raised purchase orders and authorised payments for the purchase of goods and services.
- 40. As Mr Taylor was not validly appointed as acting CEO, nor an employee of the Shire, he was not authorised to approve payments on behalf of the Shire.

**Finding 6:** any payments authorised by Mr Taylor during the inquiry period did not comply with Shire Policy 2.6 and/or Shire Policy 2.16.

## 5. General inquiry findings relating to the Shire of Wiluna

### 5.1 Delegations

41. On 2 April 2015, 22 April 2015 and 22 June 2015, pursuant to section 5.44 of the Act, former CEO Ms Nunan delegated in writing the exercise of certain council functions to provide for the expedient exercise and performance of council's powers and duties and the efficient management of council's business.

Delegations were made to the following positions:

- Executive Manager, Corporate Services
  - Art Gallery Manager
  - Contract Environmental Health Officer/Building Surveyor
  - Administration Officer (Reception)
  - Acting Deputy Chief Executive Officer
  - Works Administration Assistant
  - Swimming Pool Manager
  - Executive Manager, Technical Services
  - Contract Shire Ranger
42. The delegations related to the authority to sign purchase orders up to specified amounts, make purchases on a corporate credit card and sign outwards correspondence. Notably, purchases were only to be for goods and services for duties relating to the delegate's role and for which provision had been made in the adopted budget. Purchases also had to comply with the Council's adopted policy relating to purchasing.
43. The Authorised Persons came across many instances of staff signing purchase orders and authorising payments without the appropriate delegation to do so. For example:
- staff authorised payments exceeding their delegated limit;
  - the Administration Officer and Works Administration Assistant changed positions within the local government and authorised payments in their new roles despite those positions not being a delegated position; and
  - purchase orders were often signed by the "Works Manager" despite no staff holding that position and that position not being a delegated position. There were also instances where staff crossed-out the position title of Works Manager, however did not write their position title to confirm they had the correct delegation to create a purchase order.
  - **Finding 7:** staff regularly raised purchase orders and authorised payments in excess of their delegated power.
  - **Finding 8:** delegations were not appropriately updated in response to movement of staff and changes to role titles.

### 5.2 Failure to comply with purchasing policies – overpayments on purchase orders and payments approved by unauthorised persons

44. Authorised Persons reviewed numerous tenders for the procurement of goods and services, awarded tender contracts and subsequent authorised payments to relevant contractors during 2015-2016 and identified significant issues, as detailed below.

#### 5.2.1 Tender 2015-01 – Supply of hired road construction plant with operators

45. Four (4) suppliers were awarded separate contracts to enable the completion of four works packages for the repair of specific roads arising from flood damage.

### Lacy Contracting

- a. The Council awarded a works package for the amount of \$1,878,970.00 to Lacy Contracting.
- b. Purchase Order 1277 was raised in accordance with the Shire's Purchasing Policy 2.6 for the full tendered amount.
- c. Five (5) invoices were issued to the Shire resulting in EFT payments of \$1,873,830.10.
- d. All payments were approved by an unauthorised signatory.

**Finding 9:** Payments to Lacy Contracting did not comply with Shire Policy 2.16 (Principle 5) as they were approved by an unauthorised signatory.

### Roadtech Constructions

- a. Roadtech Constructions was awarded a works package for the amount of \$1,990,300.00.
- b. Purchase Order 1276 was raised in accordance with the Shire Policy 2.6 for the full tendered amount.
- c. Nine (9) invoices were issued to the Shire resulting in the EFT payments of \$2,246,137.90.
- d. All payments were approved by an unauthorised signatory.
- e. Two payments were only signed by the unauthorised signatory.

**Finding 10:** payments to Roadtech Constructions exceeded the contract amount by \$255,837.90. There was no evidence that additional purchase orders were approved or raised in relation to this amount, and it is likely the payments did not comply with Shire Policy 2.6 (Policy 3).

**Finding 11:** Payments to Roadtech Constructions did not comply with Policy 2.16 (Principle 5) as they were approved by an unauthorised signatory and, in two instances, were only signed by this unauthorised signatory.

### Quadrio Earthmoving

- a. Quadrio Earthmoving was awarded a works package for the amount of \$3,528,540.00.
  - b. Purchase Order 1275 was raised in accordance with the Shire Policy 2.6 for the full tendered amount.
  - c. Twenty (20) invoices were issued to the Shire resulting in the EFT payments of \$4,533,606.90.
  - d. All twenty (20) payments were approved by an unauthorised signatory.
  - e. On two (2) occasions, Mr Taylor approved payment.
46. The Authorised Persons note that Cr Quadrio does not have a direct connection with Quadrio Earthmoving, although his nephew is one of the directors of the company. Similarly, that director is the nephew of another elected member, Cr Norma Ward. The Authorised Persons are satisfied that the appropriate disclosures were made and procedures followed as part of the Council approval process.

**Finding 12:** payments to Quadrio Earthmoving exceeded the awarded contract amount by \$942,066.90. There was no evidence that additional purchase orders were approved or raised in relation to this amount, and it is likely the payments did not comply with Shire Policy 2.6 (Policy 3).

**Finding 13:** Payments to Quadrio Earthmoving did not comply with Policy 2.16 (Principle 5) as they were approved by at least one unauthorised signatory (including, on two occasions, by Mr Taylor).

## Northern Goldfields Earthmoving

- a. Northern Goldfields Earthmoving was awarded a works package for the amount of \$3,495,000.00.
- b. Purchase Order 1278 was raised in accordance with the Shire Policy 2.6 for the full tendered amount.
- c. Seventy-four (74) invoices were issued to the Shire.
- d. Sixty-one (61) EFT payments were made against Purchase Order 1278 amounting to \$3,332,485.70.
- e. The remaining thirteen (13) invoices amounting to \$509,817.00 were paid by EFT from a Shire account referenced as 'F0027'.
- f. Sixty-eight (68) payments were approved by an unauthorised signatory.
- g. One (1) payment was only signed by the unauthorised signatory.
- h. Fourteen (14) payments were approved by the then CEO, Ms Nunan, only.

**Finding 14:** total payments to Northern Goldfields Earthmoving pursuant to Purchase Order 1278 exceeded the awarded contract amount by \$347,302.70. There was no evidence that additional purchase orders were approved or raised in relation to this amount, and it is likely the payments did not comply with Shire Policy 2.6 (Policy 3).

**Finding 15:** The \$509,817.00 paid by EFT from Shire account F0027 was paid without a purchase order in contravention of the Shire Policy 2.6 (Policy 3).

**Finding 16:** Sixty-eight (68) payments to Northern Goldfields Earthmoving did not comply with Shire Policy 2.16 (Principle 5) because they were approved by an unauthorised signatory.

**Finding 17:** One (1) payment to Northern Goldfields Earthmoving did not comply with Shire Policy 2.16 (Principle 5) because it was not signed.

**Finding 18:** Fourteen (14) payments to Northern Goldfields Earthmoving did not comply with Shire Policy 2.16 (Principle 5) because they were only approved by one authorised signatory.

### 5.2.2 Tender 2015-02 – Contract Flood Damage Supervisors x2

- a. Remote Roads was awarded Tender 2015-02 for the estimated sum of \$540,876.00 (ex. GST). This tender amount was based on a schedule of rates contract, whereby the final contract sum would be based on the hours worked and kilometres travelled over a 12 month period.
- b. Two (2) Purchase Orders were raised in accordance with the Shire Policy 2.6, being:
  - i. PO 1268 for \$15,488.83; and
  - ii. PO 1269 for \$16,671.89.

The amount of these Purchase Orders was the same as the first two invoices issued to the Shire by Remote Roads.

- c. In total, Remote Roads issued twenty-nine (29) invoices to the Shire resulting in EFT payments of \$725,948.04.
- d. All twenty-nine (29) payments were approved by an unauthorised signatory.
- e. Two (2) payments were only signed by the unauthorised signatory.

**Finding 19:** Purchase orders were only raised in relation to \$32,160.72 of the contract awarded. Therefore \$693,787.32 was paid by the Shire in excess of the purchase orders raised and in contravention of Shire Policy 2.6 (Policy 3). Even if purchase orders had been



raised to the full amount approved by Council (\$594,963.60, incl GST), total payments to Remote Roads would have still exceeded that amount by \$130,984.44.

**Finding 20:** Twenty-nine (29) payments to Remote Roads did not comply with Shire Policy 2.16 (Principle 5) as they were only approved by one authorised signatory.

**Finding 21:** Two (2) payments to Remote Roads did not comply with Shire Policy 2.16 (Principle 5) because they were not signed by an authorised signatory.

### 5.2.3 Tender 2015-03 – Construct, Develop and Test Pump Water Bores (various locations)

- a. On 4 February 2015, Acqua Drill Resources was awarded Tender 2015-03 for the tender price of \$620,360.00 (ex GST).
- b. Purchase Order 1072 (**PO 1072**) was raised for the amount of \$682,396.00 inclusive of GST costs.
- c. PO 1072 was raised by an employee whose delegation did not allow him to raise purchase orders over \$50,000. Ms Nunan, the then CEO, co-signed the order on 3 March 2015.
- d. Four (4) invoices were issued to the Shire resulting in EFT payments against PO 1072 amounting to \$772,528.00.
- e. All four (4) payments were approved by an unauthorised signatory.

**Finding 22:** total payments to Acqua Drill Resources exceeded the awarded contract amount by \$152,168.00. There was no evidence that additional purchase orders were approved or raised in relation to this amount, and it is likely the payments did not comply with Shire Policy 2.6 (Policy 3).

**Finding 23:** All four (4) payments to Acqua Drill Resources did not comply with Shire Policy 2.16 (Principle 5) because they were approved by an unauthorised signatory.

### 5.2.4 Tenders 2015-04, 2015-05 and 2015-06 – Unsealed Road Maintenance Grading and Minor Works

- a. At the OCM held on 14 December 2015, tenders 2015-04, 2015-05 and 2015-06 were awarded to Goodwork Holdings Pty Ltd in accordance with a submitted schedule of rates and based on the following estimates:
    - Tender 2015-04 – Western Package: \$261,404.00
    - Tender 2015-05 – Southern Package: \$99,005.86
    - Tender 2015-06 – Central Package: sum \$682,330.00
    - Total - \$1,042,739.86
  - b. The confirmed minutes for the OCM stated that the Shire's allocated budget for grading and other minor works to unsealed roads for 2015-2016 was \$506,200.00.
  - c. Twenty-one (21) Purchase Orders were raised in relation to tenders 2015-04 2015-05 and 2015-06.
47. Payment records in relation to Goodwork Holdings are unclear. The Authorised Persons reviewed sixty-three (63) invoices issued by Goodwork Holdings to the Shire. However it was not clear which invoices and payments related to Tenders 2015-04, 2015-05 and 2015-06 and which related to non-tender work.
  48. The Authorised Persons have established that all sixty-three (63) payments to Goodwork Holdings, whether in relation to a tender or not, were approved by an unauthorised signatory.
  49. The Authorised Persons also note regulation 13 of the *Local Government (Financial Management) Regulations 1996* (WA) (**Financial Management Regulations**) which sets

out requirements in relation to local government payments. In particular, where the power to make payments from the municipal fund or trust fund has been delegated to the CEO (which is the case here), a list of accounts paid is to be prepared each month showing, for each account paid, the payees name, the amount of the payment, the date of the payment and sufficient information to identify the transaction. As the Authorised Persons were unable to determine which payments to Goodwork Holdings related to tender work and non-tender work, the Authorised Persons are satisfied that there may have been a failure by the CEO and Shire staff to comply with regulation 13 (i.e. failure to record sufficient information to identify the transaction as per regulation 13(1)(d)).

50. The Authorised Persons note that Cr Caroline Thomas and her husband are the directors and shareholders of Goodwork Holdings Pty Ltd. The Authorised Persons are satisfied that the appropriate disclosures were made and procedures followed as part of the Council approval process.

**Finding 24:** all payments to Goodwork Holdings in relation to Tenders 2015-04, 2015-05 and 2015-06 did not comply with Shire Policy 2.16 because they were approved by an unauthorised signatory.

**Finding 25:** there was insufficient budgetary allocation in the relevant financial year for the grading and other minor works to unsealed roads and the tender was awarded in breach of item 8 of Shire Policy 2.6.

**Finding 26:** the CEO and Shire staff may not have complied with regulation 13(1)(d) of the Financial Management Regulations requiring them to prepare a list of accounts paid by the CEO showing sufficient information to identify each transaction.

### 5.3 Failure to obtain quotes

51. Authorised Persons assessed a selection of Shire payments and identified many instances where the Shire failed to comply with Shire Policy 2.6 (Policy 4) in relation to obtaining quotes. A number of examples are described below:

- a. Contractor A was engaged to provide services under a contract valued at more than \$20,001, meaning that two (2) written quotes were required to be obtained. Only one written quote was obtained and no reason was provided for not obtaining two.
- b. Contractor B was engaged to provide services under a contract valued at more than \$20,001, meaning that two written quotes were required to be obtained. Only one (1) written quote was obtained. The reason provided for only obtaining one quote was: *"Given their previous work and the fact that they are already well aware of the system and its deficiencies, I believe it to be counter productive [sic] to seek quotations for such remedial actions over the two financial years"*.
- c. Contractor C was engaged to provide services under a contract valued at more than \$50,000, meaning that three written quotes were required to be obtained. Only two (2) written quotes were obtained. The reason provided for only obtaining two quotes was: *"Limited number of consultants undertake this work. Limited timeframes."*
- d. Contractor D was engaged to provide services under a contract valued at more than \$20,001, meaning that two written quotes were required to be obtained. Only one (1) written quote was obtained. The reason provided for only obtaining one quote was: *"[Contractor] has been engaged by the Shire as a financial/accounting consultant since 2002 an[d] has a very good intimate knowledge of the Shire's financial management procedures, processes, position etc. I did not seek quotes on this basis and believe that I could engage with him without the need for obtaining further quotes"*.

**Finding 27:** While acknowledging the remoteness of the Shire may make it more difficult to obtain quotes in some cases, the Authorised Persons consider that, in the majority of instances, the reasons provided by Shire staff for not complying with Shire Policy 2.6 (Policy 4) requirements regarding obtaining quotes were not adequate or, at best, not adequately recorded.



## 5.4 Failure to monitor purchases – poor contract management

52. Authorised Persons identified that the Shire regularly paid more for goods and services received than was approved by Council and/or raised on the purchase orders.

### 5.4.1 Tenders

53. As set out in part [5.2] above, the Shire made payments in relation to certain tenders in excess of the amounts approved by Council and raised in purchase orders by the following amounts:

Tender 2015-01 –

- Roadtech: \$255,837.90
- Quadrio: \$942,066.90
- Northern Goldfields: \$347,302.70

Tender 2015-02 – \$693,787.32 (and even if purchase orders had been raised to the amount approved by Council, \$130,984).

Tender 2015-03 – \$152,168.00.

54. On the basis of the above tenders, it is also likely that payments in relation to Tenders 2015-04, 2015-05 and 2015-06 also exceeded the amounts approved by Council and raised in purchase orders. However this could not be confirmed due to the state of records kept by the Shire.
55. The Authorised Persons are satisfied that the over payments in relation to the reviewed tenders are representative of a systemic failure on the part of Shire staff to adequately manage tender contracts and ensure that payments did not exceed what was approved by Council and raised in purchase orders.
56. The Authorised Persons also note regulation 13(1) of the Financial Management Regulations, under which a list of accounts paid by the CEO is presented to the Council at the ordinary council meeting after the list is prepared and recorded in the minutes of that meeting. The Authorised Persons are concerned that the payments in excess of the approved tender amounts were not detected by the Council.
57. It is acknowledged that the Council may have been assisted by additional or contextual information (e.g. the list of payments being clearly tracked against project budgets). The Authorised Persons further acknowledge the submission of Cr Quadrio that Council was given a verbal assurance that certain projects were under budget. However, the Authorised Persons consider that there was sufficient information in the payment lists to detect the budget overruns, particularly given the significant amounts in question and the extended period of time over which payments were made. The Council's failure to detect the excessive overpayments in relation to Tenders 2015-01, 2015-02 and 2015-03 suggests that Council did not adequately consider the lists presented to it at ordinary meetings.

**Finding 28:** there was a systemic failure by Shire staff to adequately manage tender contracts and monitor payments. This resulted in payments being made in excess of amounts approved by the Council and/or raised in purchase orders.

**Finding 29:** Council failed to adequately consider the monthly list of payments made by the CEO presented to it at ordinary meetings, likely leading to the failure to detect payments in excess of Council approval in relation to Tenders 2015-01, 2015-02 and 2015-03.

### 5.4.2 Other examples

58. In 2015, the Shire contracted a Supervisor for Works through LO-GO Appointments. The Shire raised Purchase Order 1094 (**PO 1094**) amounting to \$20,000 on 6 March 2015 with the following description, 'Provision of Temp Supervisor for Works March 2015'.
59. A contractor was appointed to the position of Executive Manager Technical Services,

however, appears to be named on numerous documents under the unofficial title of 'Supervisor for Works'.

60. On numerous occasions, LO-GO Appointments invoiced the Shire for the work conducted by the contractor. The Shire staff used PO 1094 as authorisation for payment of all invoices. In total, payments totalling \$166,442.59 were made against PO 1094 between March and December 2015.
61. Similarly, the Shire raised Purchase Order 1102 for LO-GO Appointments totalling \$8,695 for a labourer. This purchase order was used as authorisation for payment of invoices totalling \$15,776.97
62. Finally, Purchase Order 894 (**PO 894**) was raised for \$25,000 dated 1 November 2011<sup>2</sup> in relation to engineering technical support and management provided by Greenfields Technical Services. PO 894 was used for payment of three invoices totalling \$41,207.28.
63. The Authorised Persons are satisfied that the examples above are representative of a systemic failure by Shire staff to adequately monitor purchases to ensure that payments did not exceed the amounts raised in purchase orders and otherwise comply with the Shire's policies on purchase of goods and services.

**Finding 30:** there was a systemic failure by Shire staff to adequately manage contracts and monitor payments generally. This resulted in payments being made in excess of amounts approved by the Council and/or raised in purchase orders.

## 6. Dealings with Michael Gooch Contracting

### 6.1 Tender 2016-01 – Maintenance and Building Works Panel Tender

64. Pursuant to regulations 24AB and 24AC of the Functions and General Regulations, a local government may establish a panel of pre-qualified suppliers to supply particular goods or services to the local government if it has a written policy regarding such matters and there is a continuing need for the particular goods or services to be supplied by pre-qualified suppliers. Shire Policy 2.26 (Panels of Pre-qualified Suppliers) sets out the Shire's policy for establishing a panel of pre-qualified suppliers.
65. Regulation 24AH of the Functions and General Regulations provides that an application to join a panel of pre-qualified suppliers must be rejected unless it is submitted at a place, and within the time specified in the invitation for applications to join the panel. Additionally, an application that is submitted at a place and time specified in the invitation but fails to comply with any other requirement specified in the invitation may be rejected without considering the merits of the application.
66. Tender 2016-01 invited interested parties to join a panel of pre-qualified suppliers for a range of maintenance and buildings works (e.g. air-conditioning, building, cleaning, electrical, telecommunications etc).

Tenders were to include, among other things, completed tender forms, including:

- a statement of conformity;
  - a schedule of types of works, availability, rates, accreditations plant/equipment list, occupational health and safety and statement of intent;
  - details of insurances;
  - referees; and
  - details of current commitments and legal instrument.
67. Tenders were to be submitted either electronically to a specified email address, by fax or delivered in person. The assessment of tender submissions was commenced by Mr Taylor.

<sup>2</sup> The year 2011 is believed to be a typographical error by Ms Nunan as she was not associated with the Shire in 2011.

However, due to time constraints he requested the assessment be completed by another member of staff (the Senior Administration Officer). The tender process, save as discussed below, appears to have otherwise complied with the Functions and General Regulations and Shire Policy 2.26.

68. At the OCM held on Wednesday 24 August 2016, Council voted to approve ten tenders, including a tender by Michael Gooch Contracting.
69. The purported tender submission for Michael Gooch Contracting did not satisfy the tender requirements. It consisted of a one-page letter addressed to Mr Taylor as CEO expressing interest in the Shire's request for suitable personnel to carry out contractual and maintenance work. The letter advised of Mr Gooch's rates and charges, and attached copies of a series of certificates and qualifications. The letter was undated and it is not known when it was received or how it was submitted (or even if it was submitted as part of the tender process).
70. It is not clear to the Authorised Persons how and when Mr Gooch's letter came to be included in the list of potential panel suppliers as part of Tender 2016-01. Mr Gooch claims that he did not submit a tender application for Tender 2016-01.
71. Tender 2016-01 was cancelled by then acting CEO Mr Bastow on 9 February 2017 when he was informed of the discrepancy relating to the tender assessment process.

**Finding 31:** Michael Gooch Contracting should not have been considered for the pre-approved panel as part of Tender 2016-01 because he had not submitted a tender in compliance with the tender requirements (if at all).

**Finding 32:** As Michael Gooch Contracting did not properly submit a compliant tender for Tender 2016-01, the Authorised Persons are satisfied that it should not have been approved by the Council as a pre-qualified supplier when assessed against other tenderers.

## 6.2 Payments to Michael Gooch Contracting

72. Given the circumstances in which Michael Gooch Contracting was included as a pre-approved supplier following Tender 2016-01, Authorised Persons closely examined other payments to Mr Gooch.

### 6.2.1 Heritage Interpretive Centre #C132157

73. On 11 May 2016 (approximately three months before Tender 2016-01), Purchase Order 1919 (**PO 1919**) for the sum of \$50,000.00 was authorised by Mr Taylor for the payment of Michael Gooch Contracting relating to work on the Heritage/Interpretive Centre.
74. Attached to PO 1919 was a Purchasing Checklist for Shire Policy 2.6. Due to the value of the services to be obtained, at least two (2) written quotes from alternative suppliers was required by the Shire Policy 2.6. No quotes were obtained. The checklist was signed by Mr Taylor and dated 11 May 2016.
  - a. Seventeen (17) invoices were issued by Michael Gooch Contracting in relation to 'Heritage Interpretive Centre #C132157', resulting in ETF payments of \$74,723.98.
  - b. All seventeen (17) payments were approved by at least one unauthorised signatory.
  - c. Six (6) payments were approved by Mr Taylor.

**Finding 33:** the purchase order did not comply with item 4 of Shire Policy 2.6, because no quotes appear to have been obtained

**Finding 34:** All seventeen (17) payments to Michael Gooch Contracting did not comply with Shire Policy 2.16 (Principle 5) because they were approved by an unauthorised signatory.

## 6.2.2 Invoice 950308 and 950310

- a. Following cancellation of Tender 2016-01, Michael Gooch Contracting issued invoices 950308 and 950310 to the Shire, each for services priced above \$5,000 and therefore requiring two (2) verbal quotes from alternative suppliers to be obtained pursuant to Shire Policy 2.16.
- b. Two Purchase Orders were raised by the then Executive Manager, Engineering and Development Services.
- c. Attached to each Purchase Order was a note that stated *“Michael Gooch has been appointed as an independent contractor by previous CEO Mr Dean Taylor for the duration of works”*.

**Finding 35:** the purchase order did not comply with item 4 of Shire Policy 2.6, because no quotes appear to have been obtained.

## 7. Dealings with Elite Electrical Contracting Pty Ltd

75. As part of the inquiry, the Authorised Persons focused on payments made to Elite Electrical Contracting (Elite) due to the significant total amount of such payments and the volume of transactions involved over an approximately two (2) year period.
76. Payments dating back to May 2015 were reviewed and the Authorised Persons identified that in most instances, payments to Elite did not comply with Shire Policy 2.6 for one or more of the following reasons:
  - non-compliance with quoting process;
  - purchase orders raised by unauthorised persons or in excess of delegated power; and
  - payments exceeding purchase order amounts.
77. The Authorised Persons established that the total amount paid to Elite between May 2015 and July 2017 was approximately \$623,348.23, although note that approximately \$25,139.66 of that amount was made during the active period of the pre-approved panel of suppliers in relation to Tender 2016-01. Elite was a panel member.
78. The Authorised Persons also note that, excluding the approximately five (5) month active period of the pre-approved panel of suppliers, Elite provided the Shire with \$598,208.57 worth of services in less than two (2) years without evidence of inviting for tenders in relation to these contracts. This may indicate non-compliance with regulation 11 of the Functions and General Regulations, which require a local government to publicly invite tenders where the consideration for the services under the contract is expected to be more than \$150,000 (or \$100,000 before 1 October 2015) unless the local government has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier.

Alternatively, if the Shire entered into two (2) or more contracts to avoid having to publicly invite tenders, this may also constitute a breach of the anti-avoidance provision (regulation 12) if a significant reason for not dealing with the matter in one contract was the desire to avoid regulation 11. Such contraventions may also constitute a breach of section 3.57 of the Act.

**Finding 36:** contracts and payments with Elite repeatedly failed to comply with the Shire Policy 2.6 (Policy 3 and 4) and Shire Policy 2.16 (Principle 5).

**Finding 37:** the Shire may have breached section 3.57 of the Act by not publicly inviting tenders if consideration under a contract with Elite was, or was expected to be, worth more than \$150,000 (or \$100,000 before 1 October 2015).

## 8. Department's role in the Shire's engagement of Mr Taylor

79. The Authorised Persons understand that the Shire's decision to appoint Mr Taylor as acting CEO was made having regard to informal advice from a Departmental officer to the effect that if there was no suitable internal candidate, a council may appoint an external contractor for a short period of time, such as one month. That advice was provided in August 2015.
80. Ultimately, it was the responsibility of the Shire to ensure that it understood and complied with its statutory obligations. Obligations as significant as the appointment of the CEO (whether on an acting basis or otherwise) required more than the taking of informal advice. If the Shire had obtained appropriate advice, it should have been clear to the Shire that appointing an external contractor based on a schedule of fees as acting CEO is contrary to the Act.
81. The Authorised Persons also note that Mr Taylor's appointment by the Shire in August 2015 was as 'Contract Project Manager'. The minutes of the Special Council Meeting on 27 August 2015 appointing Mr Taylor do not record discussion of appointing him as acting CEO. Mr Taylor was not purportedly appointed as acting CEO until 14 December 2015, illustrating the fact that there was sufficient time for the Shire to obtain appropriate advice.

## 9. Summary of key findings

### 9.1 Mr Taylor was not validly appointed as acting CEO

82. The inquiry examined the circumstances surrounding the engagement of Mr Taylor as acting Chief Executive Officer. Authorised Persons note that Mr Taylor was ineligible to be appointed as acting Chief Executive Officer and therefore the Council did not appoint an acting CEO at the OCM on 14 December 2015.

This failure resulted in:

- a. the Shire not having a formal CEO or acting CEO between 1 December 2015 and 23 November 2016; and
- b. payments authorised by Mr Taylor (totalling \$345,816.82) not complying with Shire Policy 2.6 (no valid purchase order) and/or Shire Policy 2.16 (no payment approval from two authorised signatories).

### 9.2 Unauthorised payments to Red Tail Ridge Consulting

83. Authorised Persons found that a total of seventy-five (75) invoices were submitted to the Shire by Mr Taylor for his purported role as acting CEO and other services provided through his Company Red Tail Ridge Consulting.
84. All payments made to Red Tail Ridge Consulting did not comply with Shire Policy 2.16 as they were approved by at least one unauthorised person.
85. Additionally, elected members Cr Quadrio and Cr Harris authorised payments by the Shire to Red Tail Ridge Consulting. There does not appear to have been an authorisation by the Council or a CEO for them to do so, possibly resulting in contravention of regulation 9 of the Conduct Regulations (minor and recurrent breach).

### 9.3 Delegations

86. Staff regularly raised purchase orders and authorised payments either without or in excess of their delegated power.

### 9.4 Overpayments on purchase orders and failure to monitor purchases

87. The Shire made payments in relation to certain tenders in excess of the amounts approved by Council and raised in purchase orders by the following amounts:



Tender 2015-01 –

- Roadtech: \$255,837.90
- Quadrio: \$942,066.90
- Northern Goldfields: \$347,302.70

Tender 2015-02 – \$693,787.32 (and even if purchase orders had been raised to the amount approved by Council, \$130,984).

Tender 2015-03 – \$152,168.00

88. It is also likely that payments in relation to Tenders 2015-04, 2015-05 and 2015-06 also exceeded the amounts approved by Council and raised in purchase orders, however this could not be confirmed due to the records kept by the Shire.
89. The Authorised Persons consider that the significant amounts by which payments were made in excess of amounts approved by Council indicate a systemic failure by staff to adequately manage contracts and monitor payments.
90. Further, the failure by staff was likely compounded by the Council's failure to adequately consider the monthly list of payments made by the CEO and presented to the Council at each OCM.

## **9.5 Failure to obtain quotes**

91. On many occasions local government staff failed to comply with Shire Policy 2.6 by not obtaining the necessary number of quotes before purchasing goods and services. While the remoteness of the Shire may make it more difficult to obtain quotes in some cases, the Authorised Persons consider that in the majority of cases, inadequate reasons were provided by staff for non-compliance.
92. This failure was particularly pronounced in relation to Elite Electrical Contracting, which received payments of approximately \$623,348 between May 2015 and July 2017.

## **9.6 Dealings with Michael Gooch Contracting**

93. Michael Gooch Contracting should not have been considered for the pre-approved panel as part of Tender 2016-01 because he did not submit a compliant tender and, therefore, should not have been approved by the Council as a pre-qualified supplier.

## **9.7 Dealings with Elite Electrical Contracting**

94. Elite provided the Shire with more than half a million dollars worth of services over an approximately two-year period. There was no evidence of quotes obtained nor inviting for tenders with these contracts despite their size.
95. Not inviting for tenders where the consideration for the services under the contract are expected to be more than \$150,000 (or \$100,000 before 1 October 2015) may be a breach of section 3.57 of the Act. Further, if the Shire entered into multiple smaller contracts with Elite to avoid having to publicly invite tenders, this may constitute a breach of anti-avoidance regulations.

# **10. Considerations relevant to recommendations**

96. The Authorised Persons are responsible for recommending the most suitable action to be taken against the Shire as a result of the findings of this inquiry. Serious consideration has been given surrounding the appropriateness of the recommendations to ensure the utmost benefit is afforded to the Shire.
97. The Authorised Persons are of the view that the systemic mismanagement issues identified at the Shire in this report were a result of a lack of understanding by elected members and local government staff of their obligations under the Local Government Act, relevant regulations and Shire policies.

## 10.1 Challenging role of elected members in regional areas

98. In determining the appropriate recommendations, Authorised Persons are acutely aware of the unique and challenging role that elected members have, and that sometimes they have limited support available to them, especially in regional areas. This situation was exacerbated in the current circumstances by the departure of Ms Nunan as CEO and subsequent issues with the position of the CEO, including significant reliance on Mr Taylor for advice.
99. This raises the separate issue, beyond the scope of this inquiry, of whether elected members should undertake minimum training or induction before commencing their roles, which the Authorised Persons note is an issue currently the subject of the *Local Government Act 1995* Review, being undertaken by the Department of Local Government, Sport and Cultural Industries (and has been the subject of recommendations in Corruption and Crime Commission reports and previous inquiries under the Local Government Act).

## 10.2 Updated policies and delegations

100. The Authorised Persons understand that the Shire has already taken steps to improve its governance arrangements by updating its policies and delegations (on 23 October 2017), and also undertaken numerous training modules relating to policy and governance.

## 10.3 Staff turnover at the Shire

101. The Authorised Persons note that the majority of administration staff who were deemed to be responsible are no longer associated with the Shire.

# 11. Recommendations

102. It is recommended that:
  1. The elected members and Shire staff undertake governance and accountability training, and any other such training, as determined appropriate by the Director General.
  2. Following completion of the training referred to in Recommendation 1, (or if the Director General determines that no further training is required in light of the training which the Authorised Persons understand has already been undertaken, following the Director General notifying the Shire CEO), and by such time as to be determined by the Director General, the Shire CEO is to deliver to the Director General a comprehensive report to be endorsed by Council:
    - a. demonstrating the knowledge and understanding gained by the Shire from the training; and
    - b. outlining the steps taken by the Shire to implement such knowledge and understanding.
  3. The Shire undergo an independent governance review as determined appropriate by the Director General.
  4. The Director General terminate the Shire's audit contract by giving a notice to the local government specifying the date on which the audit contract is to terminate in accordance with section 51(3) of Schedule 9.3 of the Act.
  5. That a qualified independent project manager be employed for any project with external funding of \$1million or more. It is considered prudent to do so given the expectations from members of the public regarding the accountability of expenditure of public monies.

## Appendix 11.1

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
**Local Government, Sport  
and Cultural Industries**

### Wiluna - Compliance Audit Return 2018

#### Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2018.	N/A		Moore Stephens
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2018.	N/A		Moore Stephens
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2018.	N/A		Moore Stephens
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2018.	N/A		Moore Stephens
5	s3.59(5)	Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Moore Stephens





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<b>Delegation of Power / Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No delegations to committees exist.	Moore Stephens
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Moore Stephens
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Moore Stephens
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Moore Stephens
5	s5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	N/A		Moore Stephens
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Moore Stephens
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Moore Stephens
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes	Delegations are in writing within the delegation register, available to staff in the administration office.	Moore Stephens
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes	Delegations are in writing within the delegation register, available to staff in the administration office. Summarised delegations are provided to staff also, signed by the CEO.	Moore Stephens
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Moore Stephens
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Moore Stephens
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2017/2018 financial year.	Yes	Reviewed at OMC 28/11/18 (Item 9.3.2) Resolution number 129/18	Moore Stephens
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Moore Stephens

**Disclosure of Interest**

<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Moore Stephens
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	N/A		Moore Stephens
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Moore Stephens
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	N/A		Moore Stephens
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	N/A		Moore Stephens
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes		Moore Stephens
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	Yes		Moore Stephens
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Moore Stephens
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Moore Stephens
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Moore Stephens
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Moore Stephens
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Moore Stephens



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No	Reference	Question	Response	Comments	Respondent
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	N/A		Moore Stephens
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Moore Stephens
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Moore Stephens
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Moore Stephens

### Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		Moore Stephens
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Moore Stephens

### Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes	Item 13.1.1 OMC 25/10/17, Resolution no. 162/17	Moore Stephens
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A		Moore Stephens
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Moore Stephens
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes	Item 10.3.4 OMC 26/2/16 Resolution number 009/16	Moore Stephens



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No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government within 30 days of completion of the audit.	N/A	2017/18 audit still ongoing	Moore Stephens
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government by 31 December 2018.	N/A	2017/18 audit still ongoing	Moore Stephens
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A		Moore Stephens
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A		Moore Stephens
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Moore Stephens
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Moore Stephens
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Moore Stephens
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Moore Stephens
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Moore Stephens
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Moore Stephens
15	Audit Reg 17	Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.	Yes	Audit Reg 17 review performed November 2017	Moore Stephens



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No	Reference	Question	Response	Comments	Respondent
16	Audit Reg 17	If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when.	N/A	Not due until 2020	Moore Stephens

### Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	CBP 2018-22 Adopted OMC 26/09/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A		Moore Stephens
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	SCP 2018-28 Adopted OMC 23/5/18 Item 9.3.4 Resolution No. 054/18	Moore Stephens
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A		Moore Stephens
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	SRP (combining Asset Management Plan and Long Term Financial Plan) adopted OMC 26/9/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	SRP (combining Asset Management Plan and Long Term Financial Plan) adopted OMC 26/9/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	WFP 2018-22 adopted OMC 26/09/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens



<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Moore Stephens
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A		Moore Stephens
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Moore Stephens
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Moore Stephens
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Moore Stephens



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<b>Official Conduct</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A		Moore Stephens
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Moore Stephens
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Moore Stephens
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Moore Stephens
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Moore Stephens
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Moore Stephens

<b>Tenders for Providing Goods and Services</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Moore Stephens
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes		Moore Stephens
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Moore Stephens
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Moore Stephens



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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Moore Stephens
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Moore Stephens
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Moore Stephens
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Moore Stephens
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Moore Stephens
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Moore Stephens
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		Moore Stephens
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Moore Stephens
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A		Moore Stephens
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Moore Stephens
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A		Moore Stephens
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A		Moore Stephens





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No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A		Moore Stephens
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A		Moore Stephens
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		Moore Stephens
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		Moore Stephens
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A		Moore Stephens
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A		Moore Stephens
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	Yes	Regional Price Preference Policy 2.7 adopted 26/5/17 Resolution No. 064/17	Moore Stephens
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	Yes		Moore Stephens
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes	Policy 2.6 adopted OMC 14/4/17 Resolution No. 066/17	Moore Stephens



I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, Wiluna

\_\_\_\_\_  
Signed CEO, Wiluna