



AGENDA

ORDINARY COUNCIL MEETING

An Ordinary Meeting of the Shire of Halls Creek will be held at **4.00pm on Thursday 21 March 2019** in the Council Chambers, 7 Thomas Street, Halls Creek.

Noel Mason
Chief Executive Officer

Date

7 Thomas Street, Halls Creek PO Box 21, Halls Creek WA 6770

P (08) 9168 6007 F (08) 9168 6235

E hcshire@hcshire.wa.gov.au

This page left blank intentionally

Notes for Members of the Public

PUBLIC QUESTION TIME

The Shire of Halls Creek welcomes you in attending any Shire meeting.

The Shire sets aside a period of 'Public Question Time' to enable a member of the public to put questions. Questions should only relate to the business of the Shire and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Presiding Member may either answer the question or direct it to an officer to answer, or it will be taken on notice.

Any comments made by a member of the public become a matter of public record as they are minuted by Council. Members of the public are advised that they are deemed to be held personally responsible and legally liable for any comments made by them that might be construed as defamatory or otherwise considered offensive by any other party.

2018 COUNCIL MEETING DATES

At its Ordinary Meeting of Council on 15 November 2018, Council adopted the following meeting dates for 2019:

January Council in Recess

Thursday 21 February 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 21 March 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 18 April 2019 4.00 pm	Frog Hollow Community
Thursday 16 May 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 20 June 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 25 July 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 15 August 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 19 September 2019 4.00 pm	Balgo Community
Thursday 24 October 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 21 November 2019 4.00 pm	Council Chambers, Halls Creek
Thursday 12 December 2019 4.00 pm	Council Chambers, Halls Creek

Council's Audit Committee meets when required. Details of these meetings are advised as appropriate.

Notes for Elected Members

DECLARATIONS OF INTEREST

Section 5.65 and 5.70 of the Local Government Act 1995 requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed.

An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

APPLICATION FOR LEAVE OF ABSENCE

In accordance with Section 2.25 of the *Local Government Act 1995*, an application for leave requires a Council resolution granting leave requested. Council may grant approval for Leave of Absence for an Elected Member for ordinary Council meetings for up to but not more than six consecutive meetings. The approval of the Minister is required for leave of absence greater than six ordinary Council meetings.

This approval must be by Council resolution and differs from the situation where an Elected Member records their apologies for the meeting. A failure to observe the requirements of the Act that relates to absence from meetings can lead to an Elected Member being disqualified should they be absent without leave for three consecutive meetings.

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Halls Creek expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

This section left blank intentionally

**TABLE OF CONTENTS
ORDINARY MEETING OF COUNCIL
THURSDAY 21 March 2018**

Agenda Forum

To be held at the conclusion of the Concept Forum commencing at 3.00pm. The Agenda Forum provides an opportunity for Elected Members to ask questions and seek additional information to that provided within the Council reports listed on the agenda.

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	9
2. RECORD OF ATTENDANCE/LEAVE OF ABSENCE (PREVIOUSLY APPROVED) /APOLOGIES/ LATE ARRIVALS / DISCLOSURE OF INTEREST	9
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	10
4. PUBLIC QUESTION TIME	12
5. APPLICATIONS FOR LEAVE OF ABSENCE	12
6. PETITIONS/DEPUTATIONS/PRESENTATIONS	12
7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	12
8. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION	12
9. REPORTS OF OFFICERS AND COMMITTEES	
9.1 Chief Executive Officer	
9.1.1 CEO Review 2019 Performance Criteria	13
9.2 Director Executive Services	
9.2.1 Proposed Change to Council Meeting Commencement Time & April 2019 Ordinary Meeting Location	29
9.2.2 Zone Meeting Schedule	33
9.3 Health & Regulatory Services	
9.3.1 Application for the deferral of Car Park Construction on Lot 8 Stan Tremlett Drive, Kimberley Hotel	36
9.3.2 Request by DFES to Acquire Lot 101 Roberta Avenue from the Shire of Halls Creek	42
9.3.3 Development application for the installation of commercial satellite on Catholic Schools in Balgo, Billiluna, Mulan and Ringer Soak Communities	52

9.4 Financial Services

9.4.1 Chief Executive Officer Authorisations and Reporting to Council for the period of 01/02/2019 to 28/02/2019	62
9.4.2 Accounts Paid by Authority – 28 February 2019	68
9.4.3 Financial Investment Report – 28 February 2019	82
9.4.4 Statement of Financial Activity – 31 January 2019	86

9.5 Committee Meetings

9.5.1 Minutes – Cemetery Advisory Committee Meeting held 13 February 2019	107
9.5.2 Minutes – Audit Committee Meeting held 26 February 2019	110

10. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	210
11. NEW DECISIONS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING	210
12. MATTERS BEHIND CLOSED DOORS	210
12.1. Tender Evaluation – SoHC RFT 2018-08 Halls Creek Aquatic and Recreation Centre Water Attraction	
13. CLOSURE OF MEETING	211
14. CERTIFICATION	211

ATTACHMENTS

Attachment No	Description	Page No
	Minutes Ordinary Council Meeting 21 February 2018	Previously circulated
9.1.1A	CEO Performance Criteria	pg.18
9.3.1A	Cover Letter – Kimberley Hotel	pg.40
9.3.1B	Site Plan	pg.41
9.3.2A	Certificate of Title	pg.49
9.3.2B	Letter – Department of Fire and Emergency Services (DFES)	pg.50
9.3.3A	Signed Consent Forms	pg.57
9.3.3B	M1607-GA2 Drawing	pg.60
9.4.1A	Timesheet	pg.65
9.4.1B	Credit Card Transactions	pg.67
9.4.2A	Schedule of sundry creditor accounts paid by authority	pg.71
9.4.3A	Reserve Fund Register	pg.85
9.4.4A	Management Report	pg.91
9.4.4B	Statement of Cash position	pg.103
9.4.4C	Revenues and Expenditure at	pg.104

	a Glance	
9.4.4D	Statement of Financial Activity	pg.105
9.4.4E	Net Current Assets Position	pg.106
9.5.2A	Minutes – Audit Committee Meeting	pg.113

CONFIDENTIAL ATTACHMENTS

DISTRIBUTED SEPARATELY

9.3.4B	Confidential Schedule of sundry creditor accounts paid by authority detailed 01/12/2018 – 31/01/2019	Provided to Councillors on request as a confidential attachment
12.1A	Response Documents from Tenderer	
12.1B	Evaluation Report	
12.1C	SoHC Aquatic Centre Water Attraction Study	

ORDINARY MEETING OF COUNCIL

AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The meeting was opened at by.....

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Halls Creek for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within the minutes of this meeting.

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

2.1 Attendance

Shire President
Deputy President
Councillors

Cr Malcolm Edwards
Cr Chris Loessl
Cr Trevor Bedford
Cr Bonnie Edwards
Cr Virginia O'Neil
Cr Brett Perkins
Cr Rosemary Stretch

Chief Executive Officer
Director Corporate Services
Director Health & Regulatory Services
Director Infrastructure Assets
Director Youth & Community Development
Director Executive Services
Manager of Finance
Economic Development Manager

Noel Mason
Lloyd Barton
Musa Mono
Phil Burgess
Margaret Glass
Kellie Gill
Kim Chua
Matthew Hobson

2.2 Leave of Absence (previously approved)

Nil at the time of preparing the agenda.

2.3 Apologies

Nil at the time of preparing the agenda.

2.4 Late Arrivals

2.5 Declaration of Interests

Councillor/Staff Member	Item No.	Interest	Comments
Noel Mason, Chief Executive Officer	9.1.1	Impartiality	An Impartiality Interest in so far as the matter relates to Performance objectives for the CEO during the first 12 months of appointment and the 6-month probationary period. Significant changes to the proposed Key Result Areas may adversely affect ability to complete proposed actions.

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

The following has been provided in response to Questions without Notice from Siobhan Casson at the February 2019 Ordinary Council Meeting.

Ms Casson's questions as stated in the draft February Council meeting minutes is as follows:

Question:

Agenda item 9.1.1 – Chief Executive Officer Review 2019 Performance Criteria

I would like to know why this item does not make reference to the Shire of Halls Creek Policy STF24 – Chief Executive Officer Performance Reviews. This policy was last reviewed and resolved in June 2017 and does not appear to have been removed.

There are some important aspects of this policy which I believe are not being acknowledged in the proposed probationary and annual review of the Chief Executive Officer's performance.

These include:

- Provision for a self-elected councillor panel – or indeed for all councillors to be involved in the process if they so wish.*
- Provision for the Shire President to step aside and let another Elected Member, agreed to by the Council, facilitate the process.*
- Provision for a facilitation session, or support for councillors, for whom completion of a questionnaire or review document will not allow for their full input.*

In light of the CCC investigation which uncovered actions by the current Shire President which permitted abuse of power by the previous CEO, I would like to ask that the Council use this policy as it was intended.

I ask that councillors discuss the recommendations of only the President and Deputy as the review panel and instead expand this panel to include other councillors, in particular non-related elected members.

Response:

1. I would like to know why this item does not make reference to the Shire of Halls Creek Policy STF24 – CEO Performance Review?

Item 9.1.1 was addressing the need for the Shire to agree and adopt performance criteria for the Chief Executive Officer (CEO) within 3 months of his appointment (as required by contract), which will be the basis of a 6-month probationary review and the first full year of performance assessment. Whilst the CEO contract details the nature of probation, it provides no formal process for probationary review.

The CEO Contract of Employment details the requirements for annual performance assessment and Council has adopted Policy STF24 to guide that annual process. STF24 makes no mention of a probationary review, therefore the intent of the Policy may apply, however the Chief Executive Officer contract will take precedence over the policy.

The report 9.1.1 clearly states in the heading and throughout (including the attachment) that the purpose of selecting a process on this occasion was to deal with the probationary review due in May 2019. With the Contract and Policy STF24 silent on the manner of probationary assessment, in accordance with the CEO contract provision intent; the proposal to utilise the President and Deputy President was a proposal by the CEO to offer a solution in appointing a Reviewer. The Shire policy STF24 also provides a number of options to select a reviewer, and had the matter been considered by Council at the February meeting, those options could also have been explored in discussion.

2. This policy was last reviewed and resolved in June 2017 and does not appear to have been removed.

There are some important aspects of this policy which I believe are not being acknowledged in the proposed probationary and annual review of the Chief Executive Officer's performance.

These include:

- **Provision for a self-elected councillor panel – or indeed for all councillors to be involved in the process if they so wish.**
- **Provision for the Shire President to step aside and let another Elected Member, agreed to by the Council, facilitate the process.**
- **Provision for a facilitation session, or support for councillors, for whom completion of a questionnaire or review document will not allow for their full input.**

The first statement above at point 1 is accurate – Policy STF24 still applies. The report 9.1.1 recommendation at point 2, that if Council was to be “in agreement” the option to discuss and propose alternatives was presented in that form. The balance of the statement at point 3 is opinion.

3. In light of the CCC investigation which uncovered actions by the current Shire President which permitted abuse of power by the previous CEO, I would like to ask that the Council use this policy as it was intended.

The Policy STF24 has no coverage on probationary review – the report 9.1.1 offers a proposed methodology and sets out clearly the required Key Result Areas etc. for assessment. In terms

of annual performance reviews, STF24 offers a framework, but use of the framework is required to be in agreement with the CEO, as contract provisions would override. The two are not entirely compatible, but as exemplified in the probationary review process, good faith on both parties and agreement would apply.

- 4. I ask that councillors discuss the recommendations of only the President and Deputy as the review panel and instead expand this panel to include other councillors, in particular non-related elected members.**

Your request for Council to consider alternatives will be a matter for them to determine when they consider the item.

4. PUBLIC QUESTION TIME

There were no notifications of any Public Questions at the time of writing this agenda.

5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil at the time of preparing the agenda.

6. PETITIONS / DEPUTATIONS / PRESENTATIONS

Operations Officer and Coordinator, Mr Cabe Keddie from Clontarf Foundation, along with 4 year 12 students from Halls Creek High School will be making a Presentation to the Council regarding Clontarf.

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Officer's Recommendation

That Council confirms the minutes of the Ordinary Council Meeting held 21 February 2019 as a true and accurate record.

Moved: Cr

Seconded: Cr

Note: The minutes of the Council meeting listed above is provided under separate cover via www.halls creek.wa.gov.au


8. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

There were no items for this section at the time of preparing the agenda.

9. REPORTS OF OFFICERS AND COMMITTEES

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 Chief Executive Officer – Determination of Contract Performance Criteria – Probationary period and balance of 2019

ITEM NUMBER:	9.1.1
REPORTING OFFICER:	Noel Mason, Chief Executive Officer
	
SENIOR OFFICER	Not Applicable
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	An Impartiality Interest in so far as the matter relates to Performance objectives for the CEO during the first 12 months of appointment and the 6-month probationary period. Significant changes to the proposed Key Result Areas may adversely affect ability to complete proposed actions.

1.0 Matter for Consideration

- 1.1 As required by the CEO employment contract Clause 4.1, to determine the Performance Criteria and Key Result Areas for the annual performance of the CEO within 3 months of the signing of the contract – due March OMC.
- 1.2 To determine the method for the CEO performance review to be undertaken at the end of the probationary period.

2.0 Background

- 2.1 Under the Local Government Act the Council is responsible for both the employment of the CEO (5.36) and the CEO's probationary and annual review (5.38). The CEO is the employee of the Council, and as such the Council must take responsibility for all contractual arrangements, for reviewing the CEO's performance and for setting annual performance criteria.
- 2.2 Acknowledging that the Shire of Halls Creek has already committed to a substantial workload to satisfy the Dept. of Local Government's Implementation Action Plan (IAP) – adopted December 2018 (Item 9.1.1) this forms a major part of the future workload.
- 2.3 The annual (and probationary in this case) review is the method by which the CEO's performance in meeting annual targets is measured. These targets should relate to the overall strategic direction and financial management of local government. This includes statutory requirements but also any strategic, policy or imposed performance directives which the Council require implemented in the coming year.

4.0 Comments

4.1 The attached two documents to this report which propose firstly the Performance Criteria for the CEO and details of the Key Result Areas. The second report details how these items will transact down to Directors and Managers responsible for particular elements and actions. It should be noted, that the bulk of the next 6 -12 months' work has been mapped out for the Shire by the (IAP). Only 4 additional project/work themes have been suggested/created and one or two organisational themes included as additional work elements. It must be said that the IAP Integrated Planning work will result in engagement with the community, so Council should be reasonably assured that whilst it may look like business as usual, there will be considerably more community engagement over the coming year.

4.2 Additionally, many of the business as usual items are already contained within the existing Corporate Strategic plan (e.g. local jobs, Tanami Hwy, communications etc.) are detailed as themes and mostly form part of the existing budget, therefore completion is intended as part of the work processes for this financial year ending June 30th. Logically, with all the additional IAP requirements, no new extra workloads will be possible.

In summary, maintain what we have already commenced and finish IAP requirements; this is the main focus of the Key Result Areas.

4.3 Councillors may be familiar with rating system and process. It is hoped that a by the time the annual review is occurring, an alternative process for the CEO would be in place via adoption of new Human Resource policies, that bring a more up to date method of performance assessment.

4.4 The Employment Contract requires the Council and the CEO negotiate methodology and to select a "Reviewer" (Clause 4.3) for performance reviews. In the CEO's mind, justification to have an external party prepare a probationary review is difficult, (approximate cost \$10k) but as that is a negotiated call, happy to propose that the President and Deputy President undertake the probation review at end of May 2019, and this again be considered at the end of year 1 in December 2019. As per 4.3 (b) (iii).

4.5 There is a possibility of Councillor changes in October 2019 and they will have only been in contact with the CEO for 2 months before being expected to do a performance review, which could be considered a little difficult for everyone.

4.6 It is appropriate (if Council agrees) for exiting Councillors following election (if they so choose) to complete a comment assessment (similar to the provided format) for submission as part of the CEO annual performance review in December 2019. The value to which can only apply in assessment, current Councillors are required to finalise a recommendation and make the decision.

4.7 The Moore Stephens IAP report has suggested that performance reviews align with normal local government cycles. It has commenced that staff reviews will be undertaken in May and November each year. May for

impact on salaries and wages Budget adoption, and in November as review of meeting key result areas for the financial year. As Human Resource policies are adopted this approach will be used. No longer will review on anniversary date by used. With this in mind, CEO reviews closely meet this requirement, purely because the appointment started in December.

- 4.8 The Probationary review therefore is due to be completed end of May 2019 and this will be a targeted conversation with the CEO about what has occurred so far under the contract and what the general feel of Council is in terms of the workloads completed. Nothing more rigorous is anticipated.

5.0 Statutory Environment

- 5.1 The meeting will be closed to the public in accordance with Section 5.23 (a) of the Local Government Act 1995 being a matter affecting an employee or employees.

- 5.2 Section 5.39 of the Local Government Act 1995 states that:

Section 5.38 of the Local Government Act 1995 requires that the performance of every employee (including the CEO) be reviewed at least once in relation to every year of the employment.

- 5.3 In the case of the CEO, the review of performance is the Council's 5.3 responsibility. Regulation 18D of the Local Government (Administration) Regulations 1996 states that "A local government is to consider each review on the performance of the CEO carried out under section 5.38 and is to accept the review, with or without modification, or to reject the review".

- 5.4 In addition to the legislation which is summarised in the two preceding paragraphs, the performance review process is also subject to the CEO's contract of employment, which states as follows:

4. PERFORMANCE CRITERIA AND REVIEW

4.1 Performance Criteria

- (a) *Within 3 months of the Commencement Date, the Council and You must negotiate and determine the Performance Criteria.*
- (b) *The Performance Criteria must be reasonably achievable by You.*
- (c) *You must use every reasonable endeavour to comply with the Performance Criteria.*
- (d) *The Performance Criteria –*
 - (i) *must be reviewed annually by the parties; and*
 - (ii) *may be amended, from time to time, by agreement in writing between the parties.*

4.2 Performance Criteria and performance review

Your performance under this Contract, must be reviewed and determined by the Reviewer –

- (a) by reference to the Performance Criteria;*
- (b) at least annually; and*
- (c) more frequently if the Council or You perceives there is a need to do so and, in that case, gives to the other party a Review Notice.*

4.3 Selection of Reviewer

(a) The Council, in consultation with You, is to determine, in respect of each review under clause 0 –

- (i) who the Reviewer is to be; and*
- 9ii) whether the Reviewer is to be accompanied or assisted by any other person and, if so, the identity of that person.*

(b) For example, the Reviewer may be –

- (i) the Council;*
- (ii) a committee to which the conduct of the performance review has been delegated by the Council under section 5.16 of the Act; or*
- (iii) a person or body who has been authorised by the Council to conduct the performance review.*

(c) For the avoidance of doubt, if the Council and You are unable to agree on any of the matters set out in clause 0, the Council is to make the relevant determination.

7.0 Policy Implications

7.1 Nil.

8.0 Financial Implications

8.1 Nil – establishing the performance criteria and key result areas in advance of the review.

9.0 Sustainability Implications

Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

Officer's Recommendations

That:

- 1. The CEO Performance Criteria and the Key Result Areas detailed be accepted by Council for the 12 months ending 31 December 2019.**
- 2. That Council determine the process of review for the end of the probationary period ending May 2019, and in doing so if in agreement nominate the President and Deputy President as the Shire of Halls Creek Reviewers;**
- 3. That the CEO present a suitable review rating or analysis system for the performance criteria when the 12-month performance review is required in December 2019; considering that an exit performance review should be available to Councillors pre-election if they so choose.**

VOTING REQUIREMENT

Simple majority

Appendix: 9.1.1A – Chief Executive Officer Performance Criteria

CEO Performance Criteria

NOTE: Council and the CEO are required to set the performance criteria for the CEO for the coming 12 months service, which will serve as the basis for the next annual performance review in 2019 (including the Probation review in May 2019).

This document recognises that as a result of the agreement between the Shire and the Dept. of Local Government and Communities, a significant portion of the workload of the CEO will be targeted towards completing the Implementation Action Plan (agreed December 2018) which realistically will take 12 -18 months to finalise. Additionally, it is also notable that the joint expectation of the CEO and the Council is that where possible it will be “business as usual” for the community which will add to pressures of completing this work.

Already the pressure release of having a very tumultuous year in 2018 is evident in staff turnover – therefore the take up rate of workloads will be impacted during this ongoing transition.

PERFORMANCE CRITERIA FOR THE CEO'S CONTRACT OF EMPLOYMENT		
PERFORMANCE CRITERIA AS AGREED BETWEEN THE PARTIES	KEY RESULT AREAS and Breakdown of Actions	COUNCILLORS' &/OR SENIOR OFFICERS' COMMENTS
<p>1 General Management The extent to which the Chief Executive Officer is effective and efficient in the management, development and coordination of the resources of the Council;</p>	<ul style="list-style-type: none"> Most planned activities were finished on time and on budget (Council and relevant government departments were informed of all unavoidable delays, due to staff turnover and a delay in receiving funds) Continuation of effective performance management practices Staff retention managed and addressed with recruitment 	

Noel Mason – Performance Review – June 2019

	<ul style="list-style-type: none"> • targeting higher skill sets into the organisation • Increased training & development opportunities for staff to gain skills in KRA focus areas • bringing and conducting common training in Halls Creek 		
<p>2 General management The extent to which the Chief Executive Officer is committed to innovation and review in the planning and delivery of services administered by the Council;</p>	<ul style="list-style-type: none"> • Progress of community consultation for all reviews of Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Workforce Plan and Asset Management Plan. (IAP requirement) • Council workshops held on Strategic Community Plan, TPS 2, local Townsite Development Plan/Strategy and Budget. Opportunity for Councillor feedback on services to be provided • Transition of Youth Services program towards additional funding, or review toward alternative options • Implementation of OSH Plan including higher focus and result on Occupational Safety & Health programs, training and delivery (General Theme) • Co-ordination of training 		

Noel Mason – Performance Review – June 2019

	<p>requirements across organisation and ensuring adequate resources are made available for training and development of workforce (General Theme)</p>		
<p>3 General Management The manner by which the Chief Executive Officer maintains and enhances a corporate approach within the Council;</p>	<ul style="list-style-type: none"> • Building positive relationships both within the Shire (with other service providers, pastoralists and mining companies) and externally to Shire with government representatives and neighbouring Shires to achieve key outcomes • Promoted and provided opportunities for Council to meet with visiting MPs and Standing Committees etc. • Provided opportunity for Councillors to attend training 		
<p>4 Leadership The nature of the CEO relationships with the Council, Senior Staff, other staff and community;</p>	<ul style="list-style-type: none"> • Provided monthly pre-council Forum where Council can address and plan with staff • Hosted workshops with Council and Senior staff on key issues • Arranged Senior Management Workshop to work on long term plans • Regularly conducted Heads of Agency (HOA) meetings and HOA sub groups to co-ordinate community activities and plans • Regularly consulted with remote 		

Noel Mason – Performance Review – June 2019

	<p>communities and town on key issues and plans</p> <ul style="list-style-type: none"> • Regularly seeking feedback from community members and organisations in relation to SoHC performance and inclusiveness 		
<p>5 Leadership The manner and effectiveness of the Chief Executive Officer in regard internal communication and actions to bring together the staff of the SoHC;</p>	<ul style="list-style-type: none"> • Weekly meetings held with Shire President and Deputy President with minutes distributed by email to all Councillors • Weekly Senior Management meetings held • Monthly (minimum) departmental management meetings held • Regular staff breakfasts or meetings held • New website design finalised and operationally implemented • Regular media presence • Use of community planner and local notice boards • Continued focus on lobbying around the Tanami Hwy • Continuing Customer Service Strategy and upskilling of staff 		
<p>6 CCC DLG IAP Response SoHC Organisation Themes 1-4 The manner by which the Chief Executive Officer responds to DLG IAP issues and the extent</p>	<ul style="list-style-type: none"> • All Policies reviewed by April 2019; to be reviewed again by end of 2020. • All Procedures reviewed by June 2019; to be reviewed again by end of 2020 year. 		

Noel Mason – Performance Review – June 2019

<p>to which these are accepted by the DLG; as part of a transition to a more compliant and effective administration during 2020 and beyond.</p>	<ul style="list-style-type: none"> • Records system to be considered, reviewed, and changes commenced by August 2019 • All delegations documented and reviewed as part of Procedures review by June 2019 • Integrated Planning process commenced by August 2019 with finalisation December 2019 or asap thereafter • Reallocation of organisational and external resources to focus on IAP priorities, meeting DLGC timelines for reviews and reports • All DLG IAP actions substantially completed by June 2020 		
<p>7 Moving Past IAP The extent to which the Chief Executive Officer is committed to early forward planning post Implementation Action Plan (IAP).</p>	<ul style="list-style-type: none"> • Complete review of existing local plans requiring actions and commitment of resources by Council, Disability Inclusion Action Plan (DIAP), Records, Bike Paths etc. • Developing a 19/20 Budget inclusive of projects, activities, items that are SoHC projects, including IAP items for completion • In association with Directors, establish Directors performance reviews that incorporate a mix of SoHC projects and IAP actions. 		

Noel Mason – Performance Review – June 2019

	<ul style="list-style-type: none"> • Preparations for 2019-20 Budget to include projects now on hold due to IAP requirements 	
<p>8 Finance The manner by which the program of Council, adopted through the annual budget, is achieved;</p>	<ul style="list-style-type: none"> • Half yearly review of budget completed in February 2019 • CEO drives Council processes to adopt Budget for 2019-20, proposed budget created based on focus on existing Strategic Community Plan delivery • Budget carefully constructed to demonstrate maximum available funds for local employment programs, OSH and staff training, Implementation Action Plan and service delivery, whilst reversing external non-return expenditure e.g. legal costs, consultants. • Proposed budget to maintain current service levels with limited increases for inflation • Team focussed to obtain complimentary grant income to supplement the limited financial resources but no inclusion in Budget unless guaranteed • Budget completed by June 2019 	
<p>9 Finance CEO delivers financial performance which demonstrates cost awareness,</p>	<ul style="list-style-type: none"> • Significant reduction in leave liability evident • Carried forward balances includes allowances for service 	

Noel Mason – Performance Review – June 2019

<p>efficiency, productivity and quality assessment of options. Completion of 2018/19 Annual reporting including Audit.</p>	<p>and project items not completed or delivered</p> <ul style="list-style-type: none"> • Transfer to Reserves major proportion of c/fwd. project balances or non-starts for next year • Major new programs/purchases, projects delivered quickly, efficiently without overlap or waste (subject to cashflow) • IAP changes implemented and embedded into processes • Completion of successful Audit 2019, noting high probability of delay due to changes in Finance staff • Transition to Auditor General Audit processes completed 		
<p>10 Communication (Theme 2) The extent to which the Chief Executive Officer promotes and addresses the current negative image of the Council;</p>	<ul style="list-style-type: none"> • Regular local communication to promote the changes and actions of the SoHC • Regular messaging to Council, Staff and community after HOA and HC DLG forums • Continued improvement of both internal and external community communication • Holding events and actions to draw more community support for SoHC and development of strategy to address current negative views 		

Noel Mason – Performance Review – June 2019

	<ul style="list-style-type: none"> Representation on ZONE committee and promotion of action versus discussion CEO attendance at community local events Regular promotion of activities of the SoHC with local MP Josie Farrer and Member for Durack, Melissa Price MP Regular visits out to the remote communities to promote actions and current issues and plans of SoHC 		
HALLS CREEK SPECIFIC PERFORMANCE CRITERIA			
PERFORMANCE CRITERIA AS AGREED BETWEEN THE PARTIES	KEY RESULT AREAS and Breakdown of Actions	COUNCILLORS' &/OR SENIOR OFFICERS' COMMENTS	
<p>11 Theme 1 – Local Jobs The manner and effectiveness of the Chief Executive Officer in communicating this theme resulting in support for the objective and delivery of actions to achieve outcomes;</p>	<ul style="list-style-type: none"> Establishment of SoHC traineeships program – activating in 2019 Bringing together all regional players in jobs space under common objective - outcome create more pathways to local jobs or to employment Commencement of a traineeship program Preparations of the program to continue into 2020 		
<p>12 Theme 3 – Halls Creek Development Plan The manner and effectiveness of</p>	<ul style="list-style-type: none"> Procurement processes for consultant Budget adjustment for work 		

Noel Mason – Performance Review – June 2019

<p>the Chief Executive Officer in delivery of a Halls Creek Development Plan prior to Integrated Planning consultations in back half of 2019.</p>	<ul style="list-style-type: none"> • Integration of all existing plans and development themes, activities and future projects, with sound demonstration/consideration of all issues and impediments • Preparation of draft plan with development aspects detailed to the point where plan is suitable for public comment • Specific details on 2-3 elements of HC Development Plan to demonstrate workability • All consultation completed on draft (both formal and community based) by December 2019 		
<p>Theme 4 – Roads The manner and effectiveness of the Chief Executive Officer in the continued development of the plans for the Tanami Hwy and Duncan Road with a focus on work being funded by Federal/State and Territory Government.</p>	<ul style="list-style-type: none"> • Press home recognition gained at Federal level as a priority project in the White Paper on Northern Australia - one of only seven roads in the nation identified as a priority • Undertake prep work for Zone President's pre-election visit to Canberra by a mail out and awareness raising campaign • Pressure WA, NT and Zone to work together and consult with SoHC on the future management of the project 		

Noel Mason – Performance Review – June 2019

	<ul style="list-style-type: none"> • Press for the completion of the Tanami Road feasibility study and construction plans and works program for the Duncan Road • Plan for SoHC direct involvement in the delivery of road works projects when planning completed 		
--	---	--	--

GENERAL COMMENTS IN SUMMARY

CEO’s General Comments:

Councillors’ General Comments:

PROPOSED HALLS CREEK SPECIFIC PERFORMANCE CRITERIA FOR 2018/2019
 [These should be limited to 3 to 5 criteria referring to the most important aspects of the Shire’s goals for the next 12 months.]



Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Noel Mason – Performance Review – June 2019

- 1
- 2
- 3
- 4

9.2. EXECUTIVE SERVICES

9.2.1. Proposed Change to Council Meeting Commencement Time & April 2019 Ordinary Meeting Location

ITEM NUMBER:	9.2.1
REPORTING OFFICER:	Kellie Gill, Director Executive Services
	
SENIOR OFFICER	Noel Mason, Acting Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

- 1.1 To review the commencement times for Ordinary Council Meetings (OCMs) and to reconsider the location of the April 2019 Ordinary Council meeting.

2.0 Background

- 2.1 Council resolved at the Ordinary Council meeting held Thursday 15 November 2019 to set the commencement times for the monthly Council meetings to 4.00pm as per the following adopted scheduled.

COUNCIL RESOLUTION: 2018/189

Moved: Cr Chris Loessl

Seconded: Cr Rosemary Stretch

That Council:

1. Determines the following schedule of Ordinary Council Meeting dates, places and commencement times for the period from February 2019 through to February 2020, be adopted:

Date	Venue	Starting Time
<i>No meeting held in January 2019</i>		
21 February 2019	Council Chamber, Halls Creek	4.00pm
21 March 2019	Council Chamber, Halls Creek	4.00pm
18 April 2019	Frog Hollow Community*	11.00am
16 May 2019	Council Chamber, Halls Creek	4.00pm
20 June 2019	Council Chamber, Halls Creek	4.00pm
25 July 2019	Council Chamber, Halls Creek	4.00pm
15 August 2019	Council Chamber, Halls Creek	4.00pm
19 September 2019	Balgo Community*	11.00am
24 October 2019	Council Chamber, Halls Creek	4.00pm
21 November 2019	Council Chamber, Halls Creek	4.00pm

12 December 2019	Council Chamber, Halls Creek	4.00pm
<i>No meeting held in January 2020</i>		

**subject to confirmation/permission being granted by the community Council/Chief Executive Officer.*

2. **Notes the Acting CEO will give local public notice of the scheduled meetings in accordance with the requirements of regulation 12 of the Local Government (Administration) Regulations 1996;**
3. **Determines that the commencement times for the Ordinary Meetings of Council will be 4.00pm;**
4. **Determine the format of the Councillor briefing sessions at the December Ordinary Council meeting.**

CARRIED 6/0

3.0 Comments

Proposed Change of Commencement Time

- 3.1 Council introduced the Concept Forum at the February 2019 Ordinary Council Meeting, with the forum commencing at 3.00pm and being one hour in duration. It was found that after the first meeting that the amount of time allocated to this forum is insufficient to enable coverage of officer's items as well as Councillor Items.
- 3.2 Council requested that the Council meeting commencement times be reviewed to enable more time for the Concept Forum meeting discussion before the commencement of the Ordinary Council meeting.
- 3.3 Currently the Concept Forum is one hour in duration. It is proposed to move the commencement time of the Ordinary Council Meetings by half an hour from 4.00pm to 4.30pm therefore providing additional time to be allocated to the Concept Forum for discussion by Councillors and staff.

April Council Meeting Location

- 3.4 The April Council meeting is scheduled to be held at Frog Hollow community on Thursday 18 April 2019. Following advice from the Purnululu Aboriginal Independent Community School at Frog Hollow, the timing of the meeting this year means that a majority of the community will be away and the School will be unable to host the meeting.
- 3.5 It is proposed that the next scheduled community on the list be selected, this being Warmun. The Corporation has been contacted and there is availability at the Corporation to hold the meeting in Warmun commencing at 11.00am with the Concept Forum commencing at 9.30am. A lunch will follow the Council meeting.

May 2008	Balgo
September 2008	Warmun
May 2009	Yiyili
September 2009	Billiluna

September 2010	Ringer Soak
May 2011	Mulan
September 2011	Frog Hollow
July 2012	Balgo
September 2012	Warmun
May 2013	Yiyili
May 2014	Billiluna
September 2014	Mulan
May 2015	Ringer Soak
September 2015	Frog Hollow
May 2016	Balgo
September 2016	Warmun
May 2017	Yiyili
September 2017	Billiluna
May 2018	Ringer Soak
September 2018	Mulan
April 2019	Frog Hollow Warmun
September 2019	Balgo

4.0 Statutory Environment

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

4.2 Subregulation 12 (1) of the Local Government (Administration) Regulations 1996 requires that, at least once each year, a local government is to give local public notice of the dates on which and the time and place at which it will hold its council meetings.

4.3 Subregulation 12 (2) of the Local Government (Administration) Regulations 1996 requires that local public notice be given of any change to the date, time or place of a meeting referred to in subregulation 12 (1).

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.9 Capacity for effective governance is established, maintained and enhanced

5.3 Strategy:

Civic - 4.1.4 Ensure all communities are visited regularly by Shire President and Chief Executive to meet with residents and corporation representatives

6.0 Policy Implications

6.1 Nil

7.0 Financial Implications

8.1 The costs involved in travelling to remote communities will be covered by the Shire.

8.0 Sustainability Implications

8.1 Environmental
There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic
There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social
There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk
There are no significant identifiable risks arising from adoption of the officer's recommendation.

Officer's Recommendations

That:



- 1. Council approve the proposed change to the commencement time for the Ordinary Council meetings from 4.00pm to 4.30pm;**
- 2. Council approve the proposed change to the April 2019 Ordinary Council meeting location to now be held in Warmun;**
- 3. The CEO be instructed to give local public notice of the change to the scheduled meeting commencement time and location of the April Ordinary Council meeting in accordance with the requirements of regulation 12 of the Local Government (Administration) Regulations 1996.**

VOTING REQUIREMENT: Simple Majority

Appendix:

1. Nil

9.2.2 Zone Meetings Schedule

ITEM NUMBER:	9.2.2
REPORTING OFFICER:	Kellie Gill, Director Executive Services
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

- 1.1 The Kimberley Zone meeting schedule for 2019 is set out below, noting that the meeting scheduled for 3 September 2019 will be hosted by Halls Creek.

Scheduled dates:

Date	Location		Event
19 March 2019	Derby	Aligns with revised State Council meeting	Joint Zone KRG Meeting
30 April 2019	Videoconference	Aligns with State Council meeting	Joint Zone KRG Meeting
2 July 2019	Broome	Aligns with State Council meeting and Joint Pilbara Kimberley Forum	Joint Zone KRG Meeting
6 August 2019	Perth	Aligns with WALGA Local Government Convention	Joint Zone KRG Meeting
3 September 2019	Halls Creek	Aligns with State Council meeting	Joint Zone KRG Meeting
3 December 2019	Darwin	Aligns with State Council meeting and Joint Kimberley NT Forum	Joint Zone KRG Meeting

2.0 Background

- 2.1 The Kimberley Zone is a collaborative group formed between the Shire of Halls Creek, the Shire of Wyndham East Kimberley, the Shire of Derby West Kimberley and the Shire of Broome.
- 2.2 A proposed meeting schedule for the Kimberley Zone has been prepared by the Zone Secretary for consideration of each of the regional councils within the Zone.

3.0 Comments

- 3.1 The Schedule has been prepared to ensure no conflict with the Shire's Ordinary Council Meetings (OCM). The locations of the Zone meetings have been chosen to rotate between the Councils within the Kimberley Zone as well as coincide with Local Government Week in Perth during August 2019.
- 3.2 It is worth noting that the Shire has the ability to video-conference into these meetings.

4.0 Statutory Environment

Nil

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

5.0 Strategic Implications

- 5.1 The Zone meetings are essential to the success of forming a collaborative local government approach within the Kimberley.

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.5 Improved regional partnerships and effective collaboration to enhance service delivery

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

- 6.1 Policy no. STF 22 – Out of District Allowances stipulates that the Shire will cover all expenses relating to meals and travel when an employee or Councillor attends a conference or training course outside of the Shire of Halls Creek.

7.0 Financial Implications

- 7.1 The schedule of meetings falls within both the 2018-19 and 2019-20 financial year budgets. The costs involved in travelling to Kimberley Zone Meetings will be covered by the ZONE allocation in the already adopted

2018-19 budget and an allocation will need to be made in the 2019-20 budget for the remainder of the meetings.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk

There are no significant identifiable risks arising from adoption of the officer's recommendation.

Officer's Recommendations

That:

Council note and accept the following 2019 meeting schedule for the Kimberley Zone:


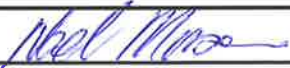
Date	Location	Event
19 March 2019	Derby	Joint Zone KRG Meeting
30 April 2019	Videoconference	Joint Zone KRG Meeting
2 July 2019	Broome	Joint Zone KRG Meeting
6 August 2019	Perth	Joint Zone KRG Meeting
3 September 2019	Halls Creek	Joint Zone KRG Meeting
3 December 2019	Darwin	Joint Zone KRG Meeting

VOTING REQUIREMENT: Simple Majority

Appendix: Nil

9.3. HEALTH AND REGULATORY SERVICES

9.3.1. Application for the deferral of Car Park Construction on Lot 8 Stan Tremlett Drive, Kimberley Hotel

ITEM NUMBER:	9.3.1
REPORTING OFFICER:	Musa Mono, Director Health & Regulatory Services
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Council to consider an application by Kireen Nominees to defer the construction of car parking bays for the motel rooms built between 2016 and 2018.

2.0 Background

2.1 Kireen Nominees have submitted an application to defer the construction of 104 parking bays required in the planning approvals granted to the Kimberley Hotel for the construction of new motel rooms. The expansion of the hotel was approved in 3 Council Resolutions over the last 3 years, these being:

- Resolution 2016/034 – the construction of 48 motel rooms and 48 car parking bays.
- Resolution 2016/102 – the construction of 8 motel rooms and 8 car parking bays.
- Resolution 2018/056 – the construction of 48 motel rooms and 48 car parking bays.

2.2 The construction of all the approved motel rooms has since been completed.

3.0 Comments

3.1 The subject site, Lot 8 is zoned 'Tourism' under both the Shire of Halls Creek Town Planning Scheme No. 1 and the Draft Local Planning Scheme No. 2.

3.2 Appendix 4 – Car Parking Requirements, of the TPS1 requires 1 parking space for every bedroom for both, hotels and motels.

- 3.3 This application is for the amendment of Resolutions 2016/034, 2016/102 and 2018/056 to defer the construction of parking lots whilst the new rooms are being used to accommodate Fly-In-Fly-Out (FIFO) miners who do not use personal vehicles, but use transport in the form of buses provided by their employer.
- 3.4 The applicant submits that the hotel has entered into a 5-year contract with Halls Creek Mining to supply meals and accommodation for 120 miners. The staff are transported to and from the mine by bus and do not use personal vehicles as they are Fly-In-Fly-Out workers. As such the hotel does not need the 104 extra parking spaces during the period of this contract.
- 3.5 The applicant seeks to defer the construction of the parking spaces until the contract with Halls creek Mining expires and the rooms revert back to being used for short term guest accommodation.
- 3.6 This report recommends for Council to grant approval for the application to defer the construction of the parking lots. By so doing, the report recognises that these 104 rooms are not and will not be utilised as Hotel accommodation for the next 5 years, and that the nature of use by Halls Creek Mining would leave the parking bays unutilised.
- 3.7 Clause 67 (b), Schedule 2-Deemed provisions for local planning schemes, of the Planning and Development (Local Planning Schemes) Regulations 2015 requires local government, in receipt of a planning application, to consider *"the requirements of proper planning including any proposed local planning scheme or amendment to the scheme that has been advertised under the Regulations"*
- 3.8 Clause 16(g), Schedule 2 of the Draft LPS2 states that;

"Where the owner can demonstrate to the satisfaction of the local government that there is not the demand for the number of parking spaces specified in subclauses (a) and (b), landscaping may be provided in lieu of car parking spaces not constructed and the said landscaping shall be included in the calculations as car parking but not as landscaping provided that the local government may from time to time require that the additional parking spaces be provided."

Pursuant to this clause, if this application is approved, Council will require the parking bays to be constructed once the Halls Creek Mining contract expires.

4.0 Statutory Environment

- 4.1 Clause 77, Schedule 2, Deemed provisions for local planning schemes, of the *Planning and Development (Local Planning Schemes) Regulations 2015*, makes provisions for the owner of the land to apply to:

"(b) amend or delete any condition to which the approval is subject."
Clause 77(4) provides for the local government to consider such an application and approve the application with or without conditions or refuse the application.

77 . Amending or cancelling development approval

- (1) *An owner of land in respect of which development approval has been granted by the local government may make an application to the local government requesting the local government to do any or all of the following –*
- (a) *to amend the approval so as to extend the period within which any development approved must be substantially commenced;*
 - (b) *to amend or delete any condition to which the approval is subject;*
 - (c) *to amend an aspect of the development approved which, if amended, would not substantially change the development approved;*
 - (d) *to cancel the approval*
- (2) *An application under subclause (1) –*
- (a) *is to be made in accordance with the requirements in Part 8 and dealt with under this Part as if it were an application for development approval; and*
 - (b) *may be made during or after the period within which the development approved must be substantially commenced.*
- (3) *Despite subclause (2), the local government may waive or vary a requirement in Part 8 or this Part in respect of an application if the local government is satisfied that the application relates to a minor amendment to the development approval.*
- (4) *The local government may determine an application made under subclause (1) by –*
- (a) *approving the application without conditions; or*
 - (b) *approving the application with conditions; or*
 - (c) *refusing the application.*

4.2 Shire of Halls Creek Town Planning Scheme No. 1 (Amendment 22)

4.3 Draft Shire of Halls Creek Local Planning Scheme No. 2 (Advertised)

5.0 Strategic Implications

5.1 Objective:

2. Economic: Our town and remote communities are prosperous and viable.

5.2 Outcome:

Economic - 2.11 To develop, retain, expand and diversify local enterprise throughout the Shire

5.3 Strategy:

Economic - 2.8.1 Support and engage with those companies enquiring into new opportunities

6.0 Policy Implications

Nil

7.0 Financial Implications

Nil

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk

Risks are minimal and can be managed through routine procedures.

Officer's Recommendations

That:

Council grant approval to defer the construction of 104 parking spaces on Lot 108 Tremlett Drive, Kimberley Hotel until the contract to provide accommodation for Halls Creek Mining expires, on condition that:

- 1. The applicant shall inform the Shire of the expiry of the contract referred to above within 3 months.**

VOTING REQUIREMENT: Simple Majority

9.3.1A - Letter from the applicant

9.3.1B - Site plan – Lot 8 Stan Tremlett Drive

APPENDIX 9.3.1A



15th Feb 2019

Noel Mason
Chief Executive Officer
Shire of Halls Creek.

Noel, over the last few years the Hotel has built a transportable accommodation facility on Lot 8 Stan Tremlett Drive consisting of 104 en suited rooms plus a laundry facility. This development is operated in conjunction with the adjoining Hotel located on Lot 7.

The original plans lodged with the development applications showed a car park for each individual room.

The Hotel has subsequently entered into a 5 year contract with Halls Creek Mining to supply meals and accommodation for their staff of up to 120 persons. These people primarily utilise the accommodation on Lot 7.

These staff are transported to and from site by bus every day. This negates the need for extensive car parking. Currently adequate parking is provided on site for the few vehicles that they actually use.

We would seek a approval from the Shire to defer construct of the car parking until such time as the accommodation is used as regular Hotel rooms for short term guest accommodation i.e at the termination of the HCM contract.

This contract was entered into at extremely competitive rates to ensure that the business stayed in the township rather than the out at the mine site. The cost of constructing unnecessary car parking during the term of this contract will place a heavy financial burden on our business.

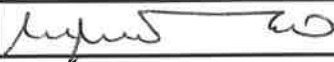

We have an obligation to construct a concrete crossover off Stan Tremlett Drive, this work was to be carried out in November. This work has now been given to another contractor to carry out and is scheduled for the 2nd week in March.

Council's favourable consideration would be greatly appreciated at this time of considerable financial stress. Kind regards,

Martin Peirson-Jones
Director

Kimberley Accommodation
PO Box 198 Broome 6725
M: 0448 773 253 T: +61 8 9192 1461
E: martin@kimberleyaccommodation.com.au
W: www.kimberleyaccommodation.com.au

9.3.2 Request by DFES to acquire Lot 101 Roberta Avenue from the Shire of Halls Creek

ITEM NUMBER:	9.3.2
REPORTING OFFICER:	Musa Mono, Director Health & Regulatory Services
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Council to consider a request from DFES for acquisition of Lot 101 on DP 68607, a property owned by the Shire of Halls Creek for the purpose of replacing and upgrading the facilities of the Halls Creek Volunteer Fire and Emergency Services Unit (VFES).

2.0 Background

2.1 The Shire received a letter from the DFES Acting District Officer East Kimberley-Natural Hazards requesting for an 'in principle' agreement to proceed with negotiations to acquire Lot 101 Roberta Avenue for the purpose of construction of a New VFES Facilities, commonly referred to as a Fire Station. The VFES facilities are currently located on part of 8 Darcy Street, Lot 162.



- 2.2 Council owns a significant portfolio of land and uses such land to provide a range of facilities and services to the Halls Creek community. Some of the parcels of land are not in use and are at times considered surplus to the current and future needs of the Shire. Such surplus parcels of land have the potential to be put to good use by other parties and disposal removes on going ownership costs for the Shire, e.g. grass management, cleaning up etc.
- 2.3 There are no current or future plans for Lot 101 and it therefore can be described as surplus. The purpose of this report is to commence negotiations and the statutory process related to the disposal of Lot 101 for the purpose of constructing a new upgraded VFES unit for Halls Creek.

3.0 Comments

- 3.1 The subject land, Lot 101 on Roberta Avenue is zoned 'Residential' in both the Shire of Halls Creek Town Planning Scheme No. 1 (Amendment 22) (TPS1) and the Draft Local Planning Scheme No. 2 (LPS2). According to the zoning tables, civic use is not permitted in the residential zone in TPS1 and is not permitted in the Draft LPS2 unless Council exercises its discretion after advertising.



- 3.2 The Construction of a new fire VFES facility on Lot 101 will free the space occupied by the current VFES facility on part of Lot 162 (8 Darcy Street). Whilst the Shire had no immediate use for Lot 101, the part of 8 Darcy Street that will be available to the Shire after the Fire Station has moved can be used for the construction of staff housing or other purpose. Part of Lot 8 contains a Shire staff house.

3.3 The applicant lists the following advantages to locating the VFES facilities on this site:

- 3.3.1 *Long lasting critical infrastructure for the Shire*
- 3.3.2 *Centrally located in Halls creek town site enhancing Volunteer Fire and Rescue response times.*
- 3.3.3 *Upgrade to "Fit for Purpose" emergency services infrastructure*
- 3.3.4 *Improve security outcomes with proximity to Halls creek Police offering increased security for both WAPOL and Halls Creek VFES.*
- 3.3.5 *Synergies for upgrade to existing Halls Creek VFES facilities including an Emergency Operations and Training Rooms.*
- 3.3.6 *Development upgrade for the central town precinct*
- 3.3.7 *Proximity to utilities including Communications, Power, Water and Waste water.*
- 3.3.8 *Release of existing VFES infrastructure to the Shire of Halls Creek.*

3.4 There are several options available to the Shire for the disposal of Assets, these being Trade In, Expression of interest, Open tender, Sale by public auction, Charity/Gifting and Land exchange, among others.

3.5 Consultation: Subsection (3) of section 3.58 of the Local Government Act 1995 provides for the disposal of Shire property utilising other methods other than those prescribed in Subsection (2) provided the Shire gives an opportunity for the public to make submissions in relation to the proposed disposal of the property.

3.6 Lot 101, measuring 20 x 55.67m (Area -1114m²) is not adequate for the proposed new VFES facilities. According to the applicant, DFES has mooted the idea of amalgamating Lot 101 with Lot 500 to WAPOL and other relevant government agencies who all seem to be positive about the idea. If the Shire cedes Lot 101 to DFES, the amalgamated Lot, under management of the Department of Finance - Building and Maintenance Works Department will be having both WAPOL and VFES facilities, thus creating an emergency services precinct.

3.7 Consideration is also taken into the benefits to the community that will arise from the disposal of the land for use by DFES. Discussions with the Acting District Manager, DFES reveal that they have secured a \$2.5m grant for the construction of a new, upgraded emergency services facility in Halls Creek, and urgently need land to build the facility before the grant is diverted elsewhere. Further to the advantages listed by DFES, the facility will also provide training facilities for local residents in emergency services.

4.0 Statutory Environment

4.1 The *Local Government Act 1995* details specific requirements related to the disposal of local government property.

3.58. Disposing of property

- (1) In this section —
dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property, but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
 - (a) the highest bidder at public auction; or
 - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.
- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
 - (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;and
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
 - (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and
 - (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.
- (5) This section does not apply to —
 - (a) a disposition of an interest in land under the *Land Administration Act 1997* section 189 or 190; or
 - (b) a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or

- (c) anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or
- (d) any other disposition that is excluded by regulations from the application of this section.

[Section 3.58 amended: No. 49 of 2004 s. 27; No. 17 of 2009 s. 10.]

4.2 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

- 4.3 Guidance in the process to follow in the disposal of local government land has been provided in an information sheet, Guideline 7 – Disposal of Property, produced by the Department of Local Government.

5.0 Strategic Implications

5.1 Objective:

1. Social: Vibrant and connected communities. We support cultural and language diversity.

5.2 Outcome:

Social - 1.7 Maintain a safe community and reduce crime levels

5.3 Strategy:

Social - 1.7.2 Encourage programs which encourage safer communities, such as neighbourhood watch and the night patrol

1.2.6 Volunteers continue to be encouraged, acknowledged and supported.

6.0 Policy Implications

6.1 Nil

7.0 Financial Implications

7.1 The intention of this report, subject to the completion of negotiations and statutory processes, is to transfer Lot 101 to the Department of Finance's Building and Maintenance Unit for the construction of a new VFES unit.

7.2 Lot 101 was acquired by the Shire at no cost in 1987 for the purpose of 'Drainage'. The drainage of the area needs to be assessed to determine if Council will need a drainage easement on the site.

- 7.3 During the process of valuation of Shire assets in 2016, this lot was not included in the valuation. There is a need to obtain the true value of the lot.
- 7.4 A search for the 'Property Interest' information from Landgate did not yield any results. An email has been sent to Landgate requesting for the information.
- 7.5 The value of the Lot is therefore still to be obtained.
- 7.6 At present, the Shire does not derive any income from this lot.
- 7.7 DFES will be required to pay the costs related to the transfer of the land. They will also be required to pay the general rates applicable to the land.

8.0 Sustainability Implications

- 8.1 **Environmental**
There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.
- 8.2 **Economic**
There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.
- 8.3 **Social**
There are no significant identifiable social impacts arising from adoption of the officer's recommendation.
- 8.4 **Risk**

The risk relates to ensuring the appropriate procedural steps are taken and that the methods to inform the community of the process are effective.

Risk Category	Comment	Mitigation Strategy
Financial	The disposal of the land may be at a cost less than the economic value of the lot.	Ongoing income stream from rates and the social benefits of an improved more efficient emergency service for the community.
Political	Community concerns over the disposal of land below valuation or market value.	Communicate the broader community benefits which will flow for the proposed transfer of land and site development.

Officer's Recommendations

That:

- 1. Council agrees in principle the request by DFES to build a Fire and Emergency Services Unit on Lot 101 on DP 68607, Roberta Avenue Halls Creek.**
- 2. Council instructs the CEO to initiate the consultation process for the disposal of Lot 101 pursuant to the provisions of section 3.58(3) of the *Local Government Act 1995*.**
- 3. Council instructs the CEO to negotiate with the relevant Departments for the transfer of Lot 101 in the best interests of the Shire and report back to Council.**

VOTING REQUIREMENT: Simple Majority

9.3.2A - Certificate of Title

9.3.2B - Letter from DFES

APPENDIX 9.3.2B

WESTERN



AUSTRALIA

REGISTER NUMBER 101/DP68607	
DUPLICATE EDITION 2	DATE OF PUBLICATION ISSUED 31/5/2011

RECORD OF CERTIFICATE OF TITLE UNDER THE TRANSFER OF LAND ACT 1893

VOLUME 3761
PAGE 441

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.


REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 101 ON DEPOSITED PLAN 68607

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

SHIRE OF HALLS CREEK, OF POST OFFICE BOX 21, HALLS CREEK
(T L634080) REGISTERED 23 MAY 2011

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

1. EASEMENT BURDEN CREATED UNDER SECTION 167 P. & D. ACT FOR SEWERAGE PURPOSES TO WATER CORPORATION SEE DEPOSITED PLAN 68607

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
* Any notices preceded by an asterisk may not appear on the current edition of the duplicate certificate of title.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: DP68607 [SHEET 1].
PREVIOUS TITLE: 2741 788.
PROPERTY STREET ADDRESS: NO STREET ADDRESS INFORMATION AVAILABLE.
LOCAL GOVERNMENT AREA: SHIRE OF HALLS CREEK.



APPENDIX 9.3.2B

Our Ref:
Your Ref:

Mr. Noel Mason
Chief Executive Officer
Shire of Halls Creek
Po Box 21
HALLS CREEK WA 6770

PROPOSED UPGRADE TO PREMISES FOR HALLS CREEK VOLUNTEER FIRE AND EMERGENCY SERVICES UNIT

Dear Noel

Thank you for your positive reception and Planning Officer Musa Mono's support and guidance at our recent meeting and potential site visits.

The Department of Fire and Emergency Services (DFES) would like to proceed formally to seek an in principle agreement with the Shire Council of Halls Creek to commence negotiations to acquire and to assume control of Lot 101 Roberta Avenue Halls Creek, for the purpose of replacement and upgrading the facilities of the Halls Creek Volunteer Fire and Emergency Services unit (VFES).

The development of Lot 101 Roberta Avenue has many positive outcomes for the Shire of Halls Creek and its wider community, the Emergency Service volunteers, WA Police (WAPOL) and for DFES, including but not limited to:

- Long lasting critical infrastructure for the Shire
- Centrally located in Halls Creek town site enhancing Volunteer Fire and Rescue response times
- Upgrade to "Fit for Purpose" emergency services infrastructure
- Improved security outcomes with proximity to Halls Creek Police offering increased security for both WAPOL and Halls Creek VFES.
- An effective upgrade of Volunteer First responders' facilities that enhance the volunteer experience and importantly volunteer recruitment and retention.
- Synergies for upgrade to existing Halls Creek Emergency response facilities including an Emergency Operations and Training rooms.
- Development upgrade for the central town precinct
- Proximity to utilities including Communications, Power, Water and Waste water
- Release of existing VFES infrastructure to the Shire of Halls Creek

Responses from other Government agencies are progressing with WAPOL cooperatively outlining the benefits of an amalgamation of Lot 101 and Lot 500.

DFES are currently in positive ongoing negotiations with WAPOL to achieve the land amalgamation.

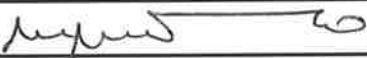

We look forward to the continued support we have received from the Shire, and I reaffirm DFES is committed to working diligently with you to achieve the best possible safer community outcomes for the Shire of Halls Creek and wider community.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Lincoln Heading', with a stylized flourish at the end.

Lincoln Heading
A/District Officer
East Kimberley - Natural Hazards

9.3.3 Development Application for the Installation of Commercial Satellite on Catholic Schools in Balgo, Billiluna, Mulan and Ringer Soak Communities

ITEM NUMBER:	9.3.3
REPORTING OFFICER:	Musa Mono, Director Health & Regulatory Services
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

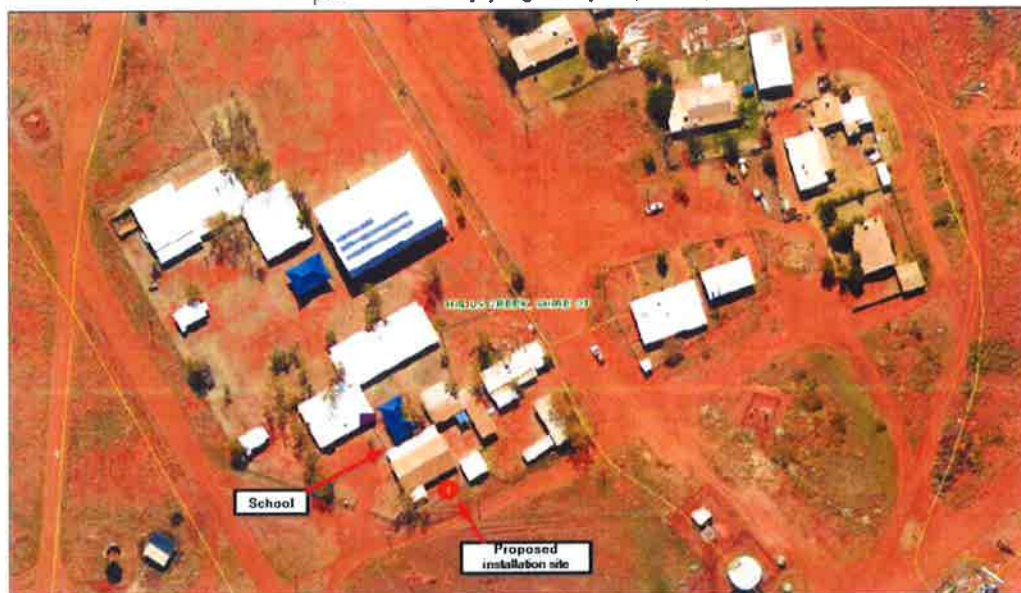
1.1 Application for approval for commercial satellite installation in Catholic Schools at Balgo, Billiluna, Mulan and Ringer Soak communities.

2.0 Background

2.1 The applicant, Mr Charles Van Oosbree on behalf of the Catholic Education WA (CEWA) has submitted planning applications for the installation of satellite communication equipment on 4 Catholic Schools in remote rural communities, these being:

2.1.1 - John Pujajangka-Paiyirn School, Mulan Community located on Lot 8, P 186640.

SLIP - John Pujajangka-Piyirn (Mulan)



2.1.2 - Kururrungku Catholic Education Centre, Billiluna Community is located on a 32ha crown land title (Lot 7 on DP 216229) for which the ALT is the primary interest holder. A Crown Reserve 38947, under Management Order exists over Lot 7.

Kururrungku Catholic Education Centre (Billiluna)



2.1.3 - Birlirr Ngawiyiwu Catholic School, Kundat Djaru (Ringer Soak) on Lot 62, P216499 and



2.1.4 - Luunrpa Catholic School, Lot 24 on Plan P221082, Balgo Hills Community.

SLIP - Luunrpa (Balgo Hills)



2.2 The governing boards of all the 4 communities signed consent forms for the installation of the communication equipment and services. (Appendix 9.3.3A)

3.0 Comments

3.1 The installation includes the following in each school:

- Commercial satellite: This is specifically for the schools via a proposed fixed mounted satellite enclosed with a 6 x 6m steel fence within the school grounds. This service will provide internet services for school use.
- Small cell: This proposed works is to provide mobile coverage (3G/4G) to the school as well as the community via Telstra carriage services. The equipment which is similar to Commercial Satellite will also be situation on school grounds (Appendix 9.3.3B).
- Even though the community will benefit by having access to mobile network, all the installation and maintenance work will be the responsibility of CEWA and Telstra, there is no cost to the community.
- The estimated cost of installing the equipment is \$65,000.00.

3.2 All the subject sites are on land zoned 'Settlement' on the Draft Shire of Halls Creek Local Planning Scheme No. 2, and reserved for Community – School purpose on the Community Layout plans. Land zoned 'Settlement' is existing and proposed Aboriginal settlements and development in this zone should be in accordance with approved Community Layout Plans.

- 3.3 The proposed communication equipment will enhance education and training activities which is stated as an aspiration of all the communities in the Strategic Community Plan 2015.

4.0 Statutory Environment

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

4.2 Planning and Development Act 2005

4.3 Community Layout Plans for Balgo, Billiluna, Mulan and Ringer Soak.

5.0 Strategic Implications

5.1 Objective:

1. Social: Vibrant and connected communities. We support cultural and language diversity.

5.2 Outcome:

Social - 1.1 The quality of education and training opportunities (including early Childhood) are improved

5.3 Strategy:

Social - 1.3.1 Advocate for improved telecommunication/ information services in both the town and remote Strategy communities with service providers and government

6.0 Policy Implications

Nil

7.0 Financial Implications

The officer's recommendation has no identifiable financial implications for the Shire.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

The Shire of Halls Creek Local Planning Strategy 2016 aims to provide telecommunications infrastructure to support future development. It encourages providers to provide a high-quality service which meets the needs of all the residents in the Shire and adequately supports economic activity, which includes tourism, the pastoral and mining industry.

8.3 Social

The proposed equipment will increase communication capacity in the district, in line with the objective of a secure, reliable and high performance communication infrastructure, to improve the accessibility and delivery of services and facilitate transactions and communications.

8.4 Risk

Risk is minimal and will be managed through routine procedures.

Officer's Recommendations

That Council approves the application for the installation of Satellite and related infrastructure at:

- 1. John Pujajangka-Paiyirn School, Lot 8 on P186640, Mulan Community. ALT Reserve 39120**
- 2. Kururrungku Catholic Education Centre, Lot 7 on P216229, Billiluna Community**
- 3. Birlirr Ngawiyiwu Catholic School, Lot 62 on P 216499, Kundat Djaru (Ringer Soak) Community.**
- 4. Luunrpa Catholic School, Lot 25 on Plan P221082, Balgo Hills Community.**

VOTING REQUIREMENT: Simple Majority

9.3.3A – Signed Consent Forms from communities

9.3.3B - Schematic drawings of communication equipment

APPENDIX 9.3.3A

To: Catholic Education WA
From: Mindibungu Aboriginal Corporation
Subject: Catholic Education WA, PROPOSED IT WORKS
Date: September 20th 2018

We, **Mindibungu Aboriginal Community** understand the proposed works affecting the school and the community related to the provision of the below:

Commercial Satellite

A satellite dish (1.8 meter or larger diameter) to be installed within the **Kururrungku Catholic Education Centre** grounds which will provide internet services to the school. This service will be managed and paid for by Catholic Education WA at no cost to the community.

Small-Cell

This service will be installed within **Kururrungku Catholic Education Centre** building providing mobile communication to the community as well as the school. This service is provided via Telstra and bound to Telstra mobile services and its customers. This service is paid for by Catholic Education and will be managed by Telstra and their respective partners. This service is at no cost to the community.

Wireless to the community

Proposed installation of four (or more) fixed mounted poles surrounding the outskirts of the community, which will then provide wireless access to the internet to the community. These poles can be as large as standard electrical poles in order to provide signal across the community with little interference from trees. This proposal is an early submission subject to CEWA funding, capacity and capability. If this proposed works is approved, this service would be paid for by Catholic Education and will be managed by Catholic Education. Internet services will meet Catholic Education WA's Bishops Mandate and standards at no cost to the community.

The community of **Billiluna** have reviewed the proposed works by Catholic Education WA (above) and thus endorse and welcome the services.

Justin Brockman-Manson	Timothy Lightning
Full Name	Witness Full Name
<i>Justin Brockman Manson</i>	<i>Timothy Lightning</i>
Signature	Witness Signature
<i>Justin Brockman Manson</i>	<i>TIMOTHY LIGHTNING</i>
Date	Date
<i>20/9/18</i>	<i>20/9/18</i>
Signed on behalf of the Billiluna Community	

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

To: Catholic Education WA
From: **Mulan Community, Julianne Johns**
Subject: Catholic Education WA, PROPOSED IT WORKS
Date: September 20th 2018

We, **Mulan Community** understand the proposed works affecting the school and the community related to the provision of the below:

Commercial Satellite

A satellite dish (1.8 meter or larger diameter) to be installed within the **John Pujajangka-Piyirn** grounds which will provide internet services to the school. This service will be managed and paid for by Catholic Education WA at no cost to the community.

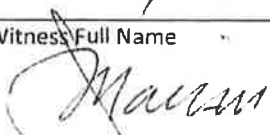
Small-Cell

This service will be installed within **John Pujajangka-Piyirn** building providing mobile communication to the community as well as the school. This service is provided via Telstra and bound to Telstra mobile services and its customers. This service is paid for by Catholic Education and will be managed by Telstra and their respective partners. This service is at no cost to the community.

Wireless to the community

Proposed installation of four (or more) fixed mounted poles surrounding the outskirts of the community, which will then provide wireless access to the internet to the community. These poles can be as large as standard electrical poles in order to provide signal across the community with little interference from trees. This proposal is an early submission subject to CEWA funding, capacity and capability. If this proposed works is approved, this service would be paid for by Catholic Education and will be managed by Catholic Education. Internet services will meet Catholic Education WA's Bishops Mandate and standards at no cost to the community.

The community of **Mulan** have reviewed the proposed works by Catholic Education WA (above) and thus endorse and welcome the services.

STEVEN YOMARIG	TIKA MAKISI
Full Name	Witness Full Name
STEVEN YOMARIG	
Signature	Witness Signature
ST 21/09/18	21-09-18
Date	Date
Signed on behalf of Mulan Community	



To: Catholic Education WA
From: Kundat Djaru Aboriginal Corporation, Pauline Jack
Subject: Catholic Education WA, PROPOSED IT WORKS
Date: September 20th 2018

We, Kundat Djaru Aboriginal Corporation, understand the proposed works affecting the school and the community related to the provision of the below:

Commercial Satellite

A satellite dish (1.8 meter or larger diameter) to be installed within the Birlirr Ngawiyiwu Catholic School grounds which will provide internet services to the school. This service will be managed and paid for by Catholic Education WA at no cost to the community.

Small-Cell

This service will be installed within Birlirr Ngawiyiwu Catholic School building providing mobile communication to the community as well as the school. This service is provided via Telstra and bound to Telstra mobile services and its customers. This service is paid for by Catholic Education and will be managed by Telstra and their respective partners. This service is at no cost to the community.

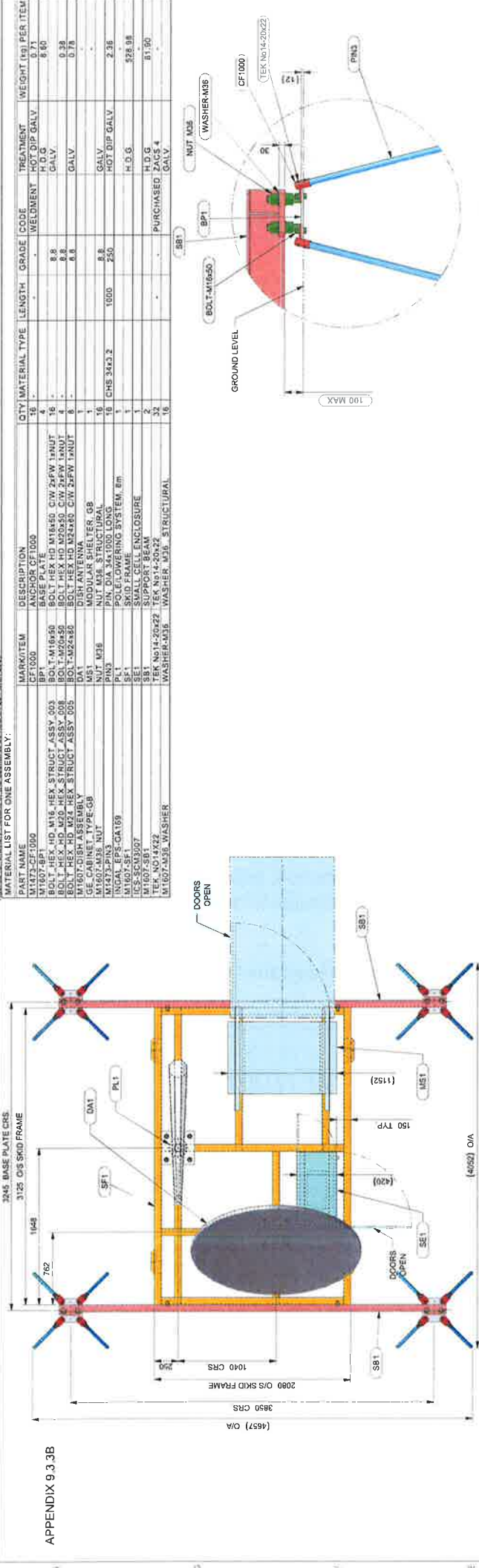
Wireless to the community

Proposed installation of four (or more) fixed mounted poles surrounding the outskirts of the community, which will then provide wireless access to the internet to the community. These poles can be as large as standard electrical poles in order to provide signal across the community with little interference from trees. This proposal is an early submission subject to CEWA funding, capacity and capability. If this proposed works is approved, this service would be paid for by Catholic Education and will be managed by Catholic Education. Internet services will meet Catholic Education WA's Bishops Mandate and standards at no cost to the community.

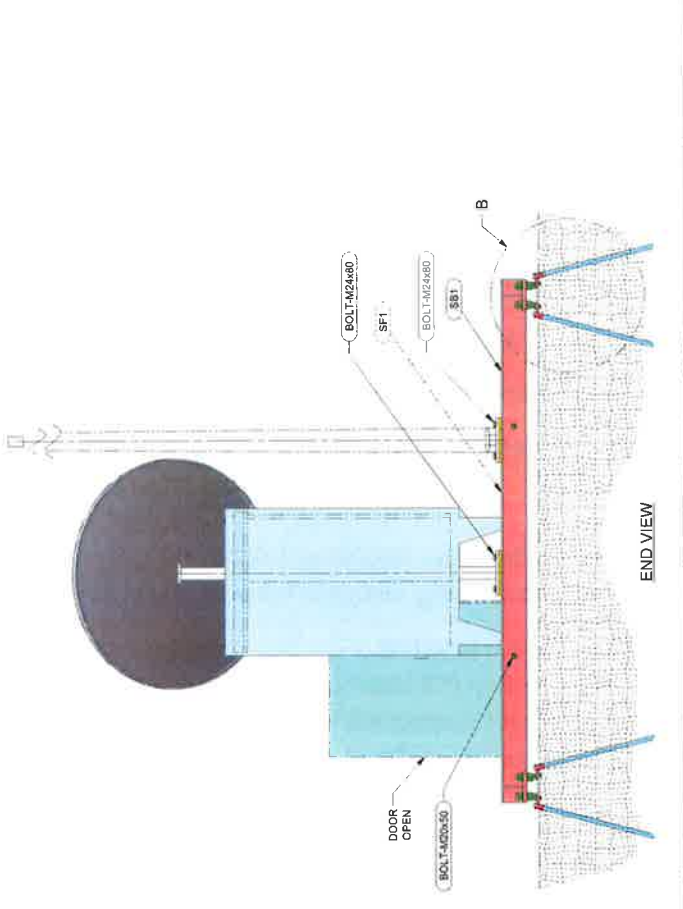
The community of Kundat Djaru have reviewed the proposed works by Catholic Education WA (above) and thus endorse and welcome the services.

PAULINE JACK Full Name	CHRISTINE TCHOOGA Witness Full Name
Pauline Jack Signature	Christine Tchooga Witness Signature
20/09/18 Date	20/09/18 Date
Signed on behalf of Kundat Djaru Community	

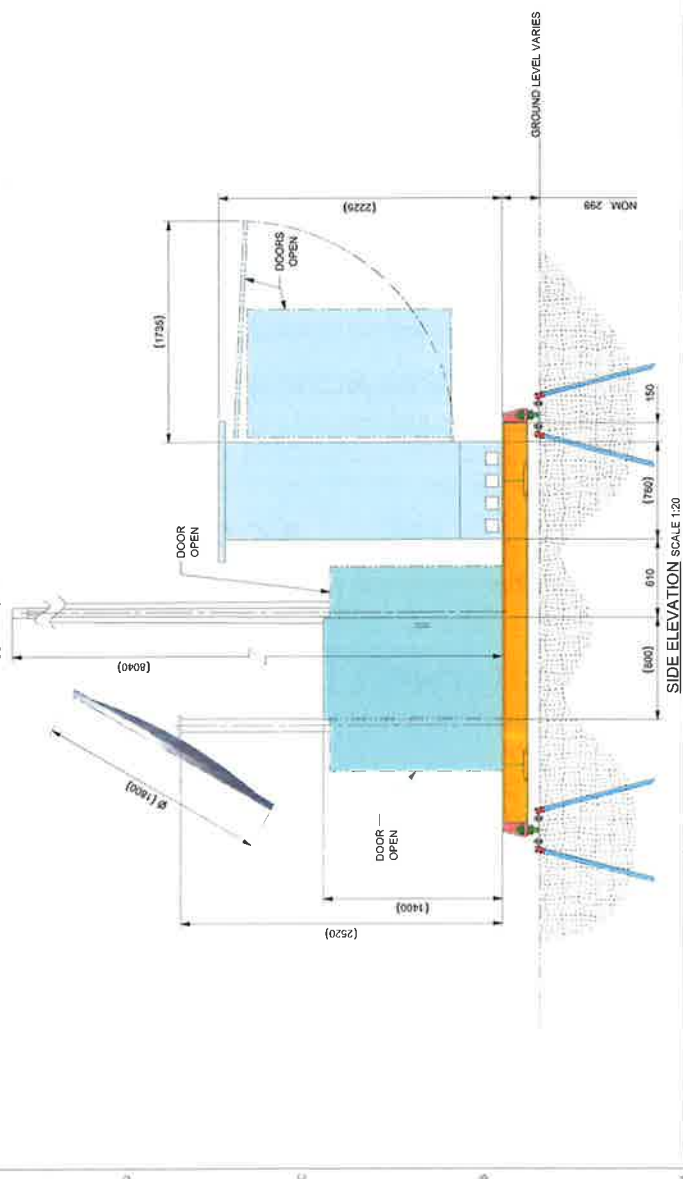
APPENDIX 9.3.3B



REGION C ARRANGEMENT
PLANVIEW
SCALE 1:20



DETAIL B
SCALE 1:10



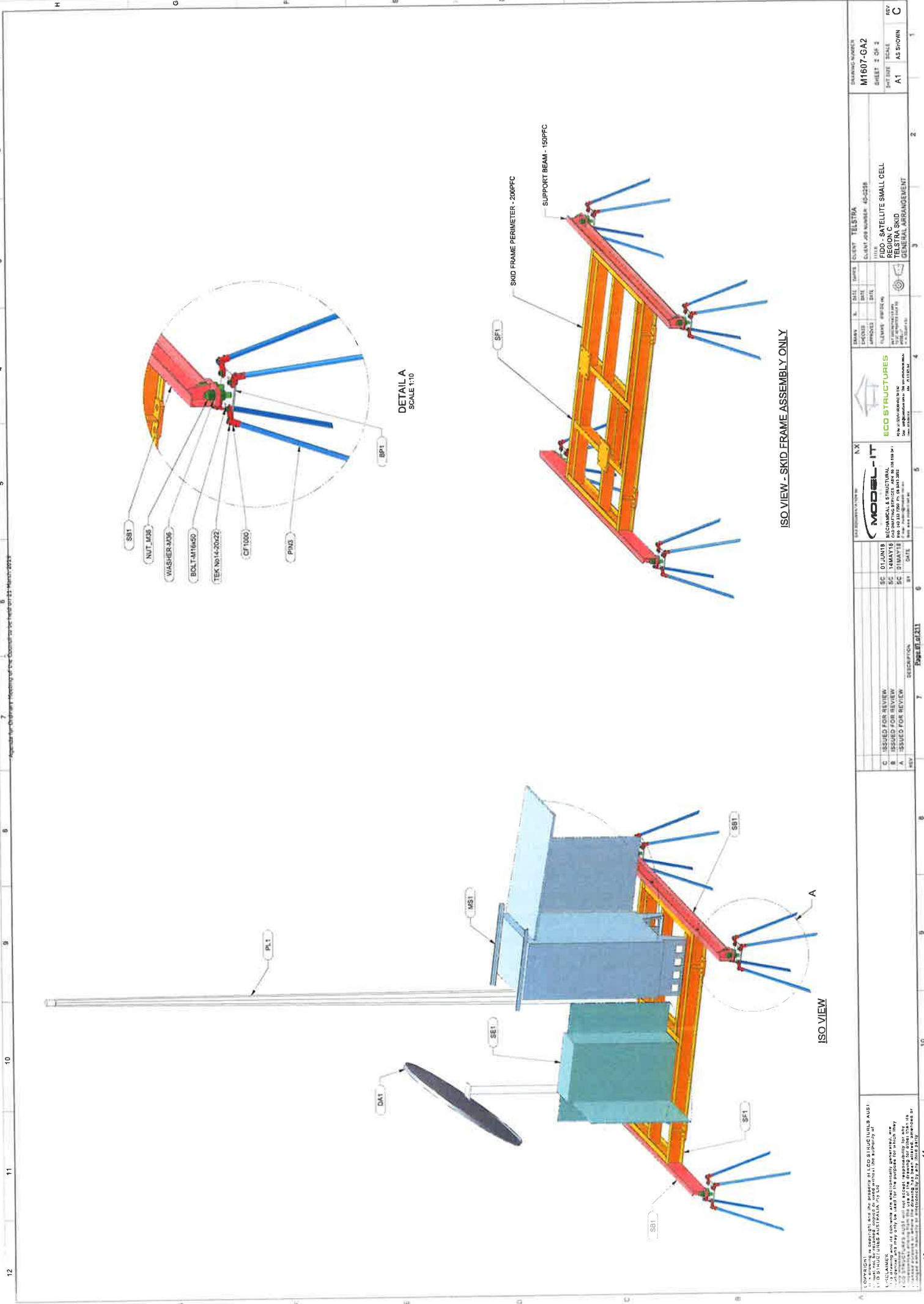
SIDE ELEVATION SCALE 1:20

MATERIAL LIST FOR ONE ASSEMBLY:

PART NAME	MARKITEM	DESCRIPTION	QTY	MATERIAL TYPE	LENGTH	GRADE	CODE	TREATMENT	WEIGHT (kg) PER ITEM
M172-CF1000	CF1000	ANCHOR CF1000	16					HOT DIP GALV	0.71
BOLT HEX HD M16 HEX STRUCT ASSY 003	BOLT-M16x50	BOLT HEX HD M16x50 CIW 24FW 1/4NUT	16			8.8		H.A.O	6.60
BOLT HEX HD M20 HEX STRUCT ASSY 008	BOLT-M20x50	BOLT HEX HD M20x50 CIW 24FW 1/4NUT	8			8.8		GALV	0.38
BOLT HEX HD M24 HEX STRUCT ASSY 005	BOLT-M24x80	BOLT HEX HD M24x80 CIW 24FW 1/4NUT	8			8.8		GALV	0.78
M1607-DISH ASSEMBLY	DA1	DISH ANTENNA TER 69	1						
M1607-PE-GB	PE1	POLE LOWERING SYSTEM, 6m	1						
M1607-M36 NUT	NUT M36	NUT M36 STRUCTURAL	16			8.8		GALV	2.38
M1607-PIN3	PIN3	PIN, DIA 34x1000 LONG	1			250		HOT DIP GALV	
INGAL-EPE-CA159	PL1	POLE LOWERING SYSTEM, 6m	1					H.D.G	\$28.98
M1607-SF1	SF1	SKID FRAME	1					H.D.G	\$28.98
M1607-SBT	SBT	SUPPORT BEAM	2					H.D.G	\$1.90
TEK NO14X22	TEK N014-20x22	SUPPORT BEAM	32					PURCHASED ZACS 4	\$1.90
M1607-M36 WASHER	WASHER-M36	WASHER M36 STRUCTURAL	16					GALV	

<p>7011 WINDON, 11/20/2023, and the integrity of SCD STRUCTURES' ASSET.</p> <p>1. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>2. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>3. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>4. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>5. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>6. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>7. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>8. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>9. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>10. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>11. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p> <p>12. SCD STRUCTURES' LIABILITY FOR THE DESIGN OF THIS ASSET IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE ASSET.</p>	<p>ISSUES FOR REVIEW</p> <p>REVISIONS</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>
<p>ISSUES FOR REVIEW</p> <p>REVISIONS</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>	<p>ISSUED FOR REVIEW</p> <p>DATE</p>

DRAWING NUMBER: M1607-GA2
 SHEET 1 OF 2
 SHEET SCALE: A1 AS SHOWN
 CLIENT: TELSTRA
 CLIENT JOB NUMBER: 40-0238
 PROJECT: FIDO - SATELLITE SMALL CELL
 PROJECT LOCATION: TELSTRA SKID
 GENERAL ARRANGEMENT



DETAIL A
SCALE 1:10

ISO VIEW - SKID FRAME ASSEMBLY ONLY


ISO VIEW

DRAWING NUMBER M1607-GA2		SHEET 2 OF 2		REV A1 AS SHOWN	
CLIENT TELSTRA		JOB NUMBER 10-0238		TITLE FDO - SATELLITE SMALL CELL	
DATE 10/11/10		SITE 10-0238		SCALE AS SHOWN	
DRAWN ...		CHECKED ...		APPROVED ...	
Eco Structures Mechanical & Structural 10/11/10 10-0238		MODEL-IT Mechanical & Structural 10/11/10 10-0238		Page 67 of 211	
C ISSUED FOR REVIEW B ISSUED FOR REVIEW A ISSUED FOR REVIEW		SC 01 JUN 10 SC 1 MAY 10 SC 2 APR 10		6 7 8 9 10 11 12	

I warrant that I am a duly qualified and licensed professional engineer in the State of New South Wales and that I am a member of the Institution of Engineers, Australia. I warrant that I am a duly qualified and licensed professional engineer in the State of New South Wales and that I am a member of the Institution of Engineers, Australia. I warrant that I am a duly qualified and licensed professional engineer in the State of New South Wales and that I am a member of the Institution of Engineers, Australia.

9.4 FINANCIAL SERVICES

9.4.1 Chief Executive Officer Authorisations and Reporting to Council for the period of 01/02/2019 to 28/02/2019

ITEM NUMBER:	9.4.1
REPORTING OFFICER:	Daniel Milkins, Senior Finance Officer
SENIOR OFFICER	Kim Chua, Manager of Finance
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 In accordance with Council Policy STF 36 Chief Executive Officer Authorisations and Reporting to Council, this report is now submitted for Council's consideration.

2.0 Background

2.1 Council Policy STF 36 Chief Executive Officer Authorisations and Reporting to Council, requires the preparation of a standing agenda report, outlining the CEO's timesheets, leave, credit card transactions and applications for reimbursement for the period from the previous reporting period until the date of this report.

2.2 Council Policy STF 36 Chief Executive Officer Authorisations and Reporting to Council was adopted on 20 September 2018.

3.0 Comments

3.1 CEO's Timesheet

All Staff are now required to complete timesheets as from the pay period starting 24/10/2018. Appendix A is a copy of the CEO's timesheets for the fortnight ending 12/02/2019 and 26/02/2019.

3.2 CEO's Leave

This report covers the period from 01/02/2019 to 28/02/2019 for the CEO. There has been NIL leave taken for this period.

From Date	To Date	Number of Days	Type of Leave
30/01/2019	26/02/2019	0	

3.3 CEO's Credit Card

This report covers February 2019 credit card statements. The CEO was issued with his credit card on 01 February 2019. The following expenditure on the corporate credit card, as summarised from the attached Form – CEO's Credit Card Transactions (Appendix B).

Statement Dates	Amount
Credit Card Statement for 25/01/2019 to 25/02/2019	\$3,855.14
Total Spend	\$3,855.14

3.4 Reimbursement Applications

This report covers the period 01/02/2019 to 28/02/2019. There have been NIL reimbursements claimed for this period.

4.0 **Statutory Environment**

4.1 **Local Government Act 1995**

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

5.0 **Strategic Implications**

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.3 Council decisions are consistent, reliable and transparent

6.0 **Policy Implications**

6.1 This report is to comply with Council Policy STF 36 Chief Executive Officer Authorisations and Reporting to Council.

7.0 **Financial Implications**

7.1 All expenditure is within budget.

8.0 **Sustainability Implications**

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk

There are no significant identifiable risks arising from adoption of the officer's recommendation.

Officer's Recommendations

That:

- 1. Council receives the information presented to this meeting of the time worked by the CEO from 30/01/2019 to 26/02/2019, and acknowledges that the time worked is in accordance with the CEO's Contract of Employment (as appended 9.4.1A).**
- 2. Council receives the information presented to this meeting of NIL leave taken by the CEO from 30/01/2019 to 26/02/2019.**
- 3. Council receives the information presented to this meeting of the credit card transactions made by the CEO using his corporate credit card from 25/01/2019 to 25/02/2019 and acknowledges that the payments have been incurred in accordance with the Shire's procurement policy and Credit Card Agreement (as appended 9.4.1B)**
- 4. Council receives the information presented to this meeting of NIL reimbursement applications made by the CEO.**

VOTING REQUIREMENT: Simple Majority

Appendix:

9.4.1A - Appendix A Timesheet

9.4.1B - Appendix B Credit Card Transactions

SHIRE OF HALLS CREEK TIMESHEET



PO Box 21
Halls Creek WA 6770
Ph: 9168 6007
Fax: 9168 6235

Employees Name: Noel Mason
Employee No: 160
Pay fortnight Ending: 12/02/2019

Original copy located in F:\Finance\Payroll\Timesheets - NEW Electronic\Full pay 2017-18

DATES	SHIFT 1			SHIFT 2			SHIFT 3			LEAVE TAKEN					COMMENTS / AUTHORISATIONS				
	Date	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Annual	Personal (Sick)	Unpaid (LWOP)	Public Holiday (not worked)	Other					
Wednesday 30/01/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Thursday 31/01/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Friday 1/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Saturday 2/02/2019						0:00													
Sunday 3/02/2019						0:00													
Monday 4/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Tuesday 5/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Wednesday 6/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Thursday 7/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Friday 8/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Saturday 9/02/2019						0:00													
Sunday 10/02/2019						0:00													
Monday 11/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
Tuesday 12/02/2019	8:30	13:00	17:00	13:54	17:00	3:10													
			Total Hours Worked			45.00									0.00	0.00	0.00	0.00	0.00

APPENDIX 9.4.1A

Shift Location	GL	Allocated Hrs Worked	TOTAL HRS WORKED	TOTAL LEAVE TAKEN	TOTAL HRS
Admin	420101		75.00	0.00	75.00
En	153801				
Aquatic (casual)	115101				
Aquatic (full-time)	114101				
Post	134101				
T&TC	130101				
TOTAL HOURS WORKED		0.00			

FOR PERMANENT STAFF ONLY WITH TIL ACCRUIABLE

LESS PAYABLE HRS: 76.00
TIL Accrued: 0.00
TIL Accrued: 0.00

(Only negative TIL is accrued up to max. 48 hours per fortnight)

DATE: 12/2/2019
DATE: 12/2/2019

EMPLOYEE SIGNATURE: *Noel Mason*

SUPERVISOR or MANAGERS SIGNATURE: *Noel Mason*

Please Note:
Timesheets should be completed at the end of each day.
Timesheets must be completed, signed & authorised timesheets must be with the key officer by 3:00pm on the last day (Tuesday) of each pay period.
Maximum staff hours per fortnight for permanent fulltime staff is 8.44 hours. Maximum staff hours per fortnight for permanent fulltime staff is 8.44 hours (unless otherwise stated in your employment contract or pre-approved by your manager).
Maximum leave hours taken per day is 7.6 and per fortnight is 15.2 hours (for permanent fulltime staff only). Casuals are not eligible for leave and part time staff are pro-rata based on hours worked over the past 10 weeks.
Maximum daily mixed hours (worked and leave taken) is 7.6 hours.
Maximum accrued TIL (for hours worked over 7.6 hours and up to maximum 8.44 hours per fortnight including leave) for eligible permanent fulltime staff is 8.44 TIL hours per fortnight unless pre-approved by your manager.

SHIRE OF HALLS CREEK TIMESHEET



PO Box 21
Halls Creek WA 6770
Ph 9168 6007
Fax 3168 6235

Employees Name: Noel Mason

Employee No: 160

Pay fortnight Ending: 26/02/2019

Original only, based on Form Payroll Time sheet - MPW Elections.tml year:2017-18

DATES	SHIFT 1			SHIFT 2			SHIFT 3			TOTAL Hours Worked	LEAVE TAKEN					COMMENTS / AUTHORISATIONS
	Day	Date	Start	Finish	Start	Finish	Start	Finish	Shift 1		Shift 2	Shift 3	Annual	Personal (Sick)	Unpaid (LWOP)	
Wednesday	13/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Thursday	14/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Friday	15/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Saturday	16/02/2019			0.00			0.00	0.00	0.00	0.00						
Sunday	17/02/2019			0.00			0.00	0.00	0.00	0.00						
Monday	18/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Tuesday	19/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Wednesday	20/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Thursday	21/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Friday	22/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Saturday	23/02/2019			0.00			0.00	0.00	0.00	0.00						
Sunday	24/02/2019			0.00			0.00	0.00	0.00	0.00						
Monday	25/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Tuesday	26/02/2019	8:30	13:00	4:50	13:54	17:00	3:10	0.00	0.00	7.60						
Total Hours Worked										76.00						

EMPLOYEE SIGNATURE: Noel Mason DATE: 26/2/2019

SUPERVISOR OR MANAGERS SIGNATURE: Noel Mason DATE: 26/2/2019

Shift Location	GL	Allocated Hrs Worked	TOTAL HRS WORKED	TOTAL LEAVE TAKEN	TOTAL HRS
Admin	420101		76.00	0.00	76.00
Art	149601				
Aquatic (casual)	115101				
Aquatic (full-time)	114101				
Past	134101				
T&C	130101				
TOTAL HOURS WORKED		0.00			

FOR PERMANENT STAFF ONLY WITH TIL ACCRUALABLE

LESS PAYABLE HRS 76.00

TIL Accrued 0.00

TOTAL HOURS WORKED 0.00

Please Note:
Timesheets should be completed at the end of each day.
Complete, correct signed & authorised timesheets must be with the pay office by 3.00pm on the last day (Tuesday) of each pay period.
Maximum payable hours per fortnight worked (plus leave) for permanent fulltime staff is 8.44 hours (unless otherwise stated in your employment contract or pre-approved by your manager).
Maximum leave hours taken per day is 7.6 and per fortnight is 76 (for permanent fulltime staff only). Casuals are not eligible for leave and part time staff are pro-rata based on hours worked over the past 10 weeks.
Maximum daily mixed hours (worked and leave taken) is 7.6 hours.
Maximum accrued TIL (for hours worked over 76 hours and up to maximum 84.44 hours per fortnight including 4.44) for eligible permanent fulltime staff is 8.44 TIL hours per fortnight unless pre-approved by your manager.

APPENDIX 9.4.1B

Appendix B CEO's Credit Card Transactions

Credit Card Transactions for the Statement Period 25/01/2019 - 25/02/2019

User Name	Commit Description	Merchant Name	Purchase Date	Amount
Mason Noel	ANNUAL FEE	ANNUAL FEE	1/02/2019	\$ 33.33
Mason Noel	President flight HC to BME Canberra trip 15-20 Feb 2019	SKIPPERS RPT	11/02/2019	\$ 502.42
Mason Noel	Presidents travel Canberra trip - Perth to Melb 15-20 Feb 2019	QANTAS AIRWAYS	12/02/2019	\$ 324.31
		LIMIT		
Mason Noel	Presidents travel Melb Canb Canberra trip 15-20 Feb 2019	QANTAS AIRWAYS	12/02/2019	\$ 352.61
		LIMIT		
Mason Noel	Presidents travel BME to HC 20 Feb 2019 Canberra trip	SKIPPERS RPT	12/02/2019	\$ 502.42
Mason Noel	President travel Canberra BME to Perth 15-20 Feb 2019 - credit card surcharge	VIRGIN	12/02/2019	\$ 3.37
		AU7951505086849		
Mason Noel	Part Invoice Virgin Presidents travel BME -PER 15 Feb 2019 Canberra trip	VIRGIN	12/02/2019	\$ 259.00
		AU7952153850227		
Mason Noel	Presidents travel Canb to Perth 15-20 Feb 2019	QANTAS AIRWAYS	13/02/2019	\$ 481.90
		LIMIT		
Mason Noel	Presidents travel Perth BME 15-20 Feb 2019	QANTAS AIRWAYS	13/02/2019	\$ 473.80
		LIMIT		
Mason Noel	Presidents Accommodation Perth Canberra trip 15-20 Feb 2019	MARACOONDA HOTEL	16/02/2019	\$ 121.50
Mason Noel	President accomm M Edwards Melbourne - Canberra trip 15-20 Feb 2019	HOLIDAY INN	18/02/2019	\$ 309.58
		MELBOURN		
Mason Noel	Presidents accommod Canberra - Canberra trip 15-20 Feb 2019	Novotel Canberra FDI	19/02/2019	\$ 367.90
Mason Noel	President Accommodation Perth Canberra trip 19 Feb 2019	MARACOONDA HOTEL	20/02/2019	\$ 123.00
Total Spend for February 19 Statement				\$ 3,855.14

9.4.2 Accounts Paid by Authority – February 2019

ITEM NUMBER:	9.4.2
REPORTING OFFICER	Daniel Milkins, Senior Finance Officer
SENIOR OFFICER	Kim Chua, Manager of Finance <i>Kim Chua</i>
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Accounts paid by authority for February 2019 to be noted by Council.

2.0 Background

2.1 Nil.

3.0 Comments

3.1 Creditor payments for the month of February 2019 comprised as follows:

<u>Bank Account</u>	<u>Type</u>	<u>Numbers</u>	<u>Amount</u>
Municipal	Cheque & EFT	as per schedule	\$480,968.09
Trust	Cheque & EFT		\$40,140.70
Municipal	Payroll		\$316,338.27
TOTAL			\$837,447.06

3.2 The following schedules provide a bit more information than the high-level summary provided in the last few months but not as detailed as the reports that were discouraged by audit. This should provide enough information for review of the payments. A detailed copy of the payments will be kept in the Finance Office.

4.0 Statutory Environment:

4.1 Regulation 13 of the Local Government (Financial Management) Regulations 1996 provides that a list of all accounts paid be presented to Council.

4.2 This list must include all payments made since the list was last prepared and presented to Council.

4.3 The list of payments made by authority for 1 February 2019 to 28 February 2019 is hereby presented to Council.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications:

6.1 All payments made in accordance with adopted Council policy and delegations.

7.0 Financial Implications

7.1 Out-flow of cash totalling \$837,447.06. All payments made have been within the provisions of the 2018-2019 Adopted Budget.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

9.0 Risk

9.1 Risk level is low.

9.2 Risk Control Measures - There are no Risk Control Measures, the report is for information purposes only.

Officer's Recommendation

That:

The total accounts paid by authority totalling \$837,447.06 summarised on the following schedules entitled 'Schedule of Sundry Creditor Accounts Paid by Authority (Summary) 01/02/2019 to 28/02/2019', 'Schedule of Trust Creditor Accounts Paid by Authority (Summary) 01/02/2019 to 28/02/2019' and 'Net Salaries and Wages Paid February 2019' (as appended 9.4.2A) be received.

VOTING REQUIREMENT: Simple majority

Appendix:

1. 9.4.2A Schedule of sundry creditor accounts paid by authority (Summary) 01/02/2019 to 28/02/2019.

Provided to Councillors as a Confidential Attachment

2. 9.4.2B Confidential Schedule of sundry creditor accounts paid by authority detailed 01/02/2019 to 28/02/2019.

APPENDIX 9.4.2A

SCHEDULE OF SUNDRY CREDITOR ACCOUNTS PAID BY AUTHORITY (SUMMARY) **01/02/2019 to 28/02/2019**

Chq/EFT	Date	Name	Description	Amount
EFT22418	14/02/2019	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	MANAGEMENT SERVICES	-30,104.24
AERODROME MANAGEMENT SERVICES PTY LTD (AMS) Total				-30,104.24
EFT22438	21/02/2019	ALLGEAR MOTORCYCLES & SMALL ENGINES	STARTER MOTOR & BLADE	-632.05
ALLGEAR MOTORCYCLES & SMALL ENGINES Total				-632.05
EFT22352	07/02/2019	ALPERSTEIN DESIGNS	T&TC STOCK	-454.74
EFT22396	14/02/2019	ALPERSTEIN DESIGNS	STOCK FOR ART CENTRE	-3,942.51
ALPERSTEIN DESIGNS Total				-4,397.25
EFT22348	07/02/2019	ARAC REFRIGERATION & AIR CONDITIONING PTY LTD	AIR CONDITIONING REPAIRS	-965.80
EFT22430	21/02/2019	ARAC REFRIGERATION & AIR CONDITIONING PTY LTD	AIR CONDITIONING REPAIRS	-1,183.75
ARAC REFRIGERATION & AIR CONDITIONING PTY LTD Total				-2,149.55
EFT22412	14/02/2019	AUSTRALIA POST	POSTAL CHARGES – JAN 19	-95.22
AUSTRALIA POST Total				-95.22
EFT22415	14/02/2019	AUSTRALIAN SERVICES UNION WA	Payroll deductions	-25.90
EFT22473	28/02/2019	AUSTRALIAN SERVICES UNION WA	Payroll deductions	-25.90
AUSTRALIAN SERVICES UNION WA Total				-51.80
DD16613.9	12/02/2019	AUSTRALIAN SUPER	Superannuation contributions	-4,020.87
DD16644.9	26/02/2019	AUSTRALIAN SUPER	Superannuation contributions	-4,382.09
AUSTRALIAN SUPER Total				-8,402.96
EFT22371	07/02/2019	AUSTRALIAN TAXATION OFFICE (ATO)	BAS RETURN - DEC 2018	-101,468.00
EFT22439	21/02/2019	AUSTRALIAN TAXATION OFFICE (ATO)	BAS RETURN - JAN 2019	-44,572.00
AUSTRALIAN TAXATION OFFICE (ATO) Total				-146,040.00
EFT22452	28/02/2019	BANK OF IDEAS	CONSULTATION	-8,800.00
BANK OF IDEAS Total				-8,800.00
EFT22350	07/02/2019	BARRY DEMI-NYON	REPAIR DAMAGED SHIRE BONNET	-150.00
BARRY DEMI-NYON Total				-150.00
EFT22356	07/02/2019	BEINGTHERE SOLUTIONS PTY LTD	MONTHLY FEE	-1,430.00
BEINGTHERE SOLUTIONS PTY LTD Total				-1,430.00
EFT22398	14/02/2019	BOAB CLEANING (MEGAN KILDEY)	CONTRACT CLEANING JANUARY 2019	-15,210.25
BOAB CLEANING (MEGAN KILDEY) Total				-15,210.25
EFT22417	14/02/2019	BOC LTD	CONTAINER SERVICE	-184.69
BOC LTD Total				-184.69
EFT22386	14/02/2019	BONNIE ROSITA EDWARDS	COUNCILLOR ALLOWANCE PE 12/02/19	-489.46
EFT22444	28/02/2019	BONNIE ROSITA EDWARDS	COUNCILLOR ALLOWANCE PE 26/02/19	-489.46
BONNIE ROSITA EDWARDS Total				-978.92
EFT22349	07/02/2019	BOOEASY PTY LTD	MONTHLY FEE - DEC 2018	-440.00
BOOEASY PTY LTD Total				-440.00

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22406	14/02/2019	BRETT PERKINS	COUNCILLOR ALLOWANCE PE 12/02/19	-489.46
EFT22466	28/02/2019	BRETT PERKINS	COUNCILLOR ALLOWANCE PE 26/02/19	-489.46
BRETT PERKINS Total				-978.92
DD16644.3	26/02/2019	BT SUPER FOR LIFE (SYDNEY)	Payroll deductions	-526.42
DD16613.12	12/02/2019	BT SUPER FOR LIFE (SYDNEY)	Superannuation	-846.35
BT SUPER FOR LIFE (SYDNEY) Total				-1,372.77
EFT22408	14/02/2019	CASTLEDINE GREGORY	LEGAL ADVICE	-3,427.60
CASTLEDINE GREGORY Total				-3,427.60
DD16653.1	15/02/2019	CBA - OTHER DIRECT DEBITS ONLY	CBA BANK FEES - FEBRUARY 2019	-350.90
CBA - OTHER DIRECT DEBITS ONLY Total				-350.90
EFT22368	07/02/2019	CENTURION TRANSPORT CO PTY LTD	FRIEGHT CHARGES	-327.82
CENTURION TRANSPORT CO PTY LTD Total				-327.82
EFT22391	14/02/2019	CHRISTOPHER LOESSL	COUNCILLOR ALLOWANCE PE 12/02/19	-580.33
EFT22450	28/02/2019	CHRISTOPHER LOESSL	COUNCILLOR ALLOWANCE PE 26/02/19	-580.33
CHRISTOPHER LOESSL Total				-1,160.66
DD16613.5	12/02/2019	COLONIAL SUPER RETIREMENT FUND	Superannuation	-209.93
DD16644.6	26/02/2019	COLONIAL SUPER RETIREMENT FUND	Superannuation	-209.93
COLONIAL SUPER RETIREMENT FUND Total				-419.86
EFT22400	14/02/2019	COMMUNITY HOUSING LTD (BOX HILL)	Payroll deductions	-503.00
EFT22459	28/02/2019	COMMUNITY HOUSING LTD (BOX HILL)	Payroll deductions	-503.00
COMMUNITY HOUSING LTD (BOX HILL) Total				-1,006.00
EFT22374	07/02/2019	D & T HARDWARE	HARDWARE JANUARY 2019	-589.20
EFT22476	28/02/2019	D & T HARDWARE	KEYS	-100.00
D & T HARDWARE Total				-689.20
EFT22410	14/02/2019	DALLAS FLETCHER	BONNET - POOL/OVAL FENCE	-500.00
DALLAS FLETCHER Total				-500.00
EFT22346	07/02/2019	DANIEL MILKINS	2018 SOHC STAFF CHRISTMAS FUNCTION ENTERTAINMENT	-500.00
DANIEL MILKINS Total				-500.00
EFT22465	28/02/2019	DATACOM SOLUTIONS (AU) PTY LTD	MONTHLY FEE - JAN 2019	-1,375.00
DATACOM SOLUTIONS (AU) PTY LTD Total				-1,375.00
EFT22405	14/02/2019	DEAN GRAHAM	EXPENSE CLAIM	-45.90
EFT22464	28/02/2019	DEAN GRAHAM	EXPENSE CLAIM	-103.02
DEAN GRAHAM Total				-148.92
EFT22471	28/02/2019	DEPT. OF FIRE & EMERGENCY SERVICES	ESL LEVY	-563.06
DEPT. OF FIRE & EMERGENCY SERVICES Total				-563.06
EFT22457	28/02/2019	DESART INC.	MAINTENANCE & SUPPORT	-836.00
DESART INC. Total				-836.00
DD16613.13	12/02/2019	DRANSFIELD SUPER FUND	Superannuation	-413.94
DD16644.12	26/02/2019	DRANSFIELD SUPER FUND	Superannuation	-476.86
DRANSFIELD SUPER FUND Total				-890.80

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22360	07/02/2019	EMJEY SERVICES	57A BRIDGE ST - BLINDS	-1,175.00
EMJEY SERVICES Total				-1,175.00
DD16588.9	04/02/2019	ENETT INTERNATIONAL	MONTHLY TRANSACTION FEE	-16.50
ENETT INTERNATIONAL Total				-16.50
EFT22367	07/02/2019	ENVIRONMENTAL HEALTH AUSTRALIA (WA) INC	EHA CONFERENCE TOUR	-50.00
ENVIRONMENTAL HEALTH AUSTRALIA (WA) INC Total				-50.00
DD16613.11	12/02/2019	ESSENTIAL SUPER	Superannuation	-722.57
DD16644.11	26/02/2019	ESSENTIAL SUPER	Superannuation	-802.45
ESSENTIAL SUPER Total				-1,525.02
EFT22468	28/02/2019	FARAH RUMMANI	EXPENSE CLAIM	-151.80
FARAH RUMMANI Total				-151.80
EFT22357	07/02/2019	FINCAR (NOVATED LEASE PAYMENTS)	Payroll deductions	-1,339.42
FINCAR (NOVATED LEASE PAYMENTS) Total				-1,339.42
EFT22455	28/02/2019	FOURIER TECHNOLOGIES PTY LTD	IT SUPPORT - JAN 2019	-6,274.42
FOURIER TECHNOLOGIES PTY LTD Total				-6,274.42
EFT22370	07/02/2019	FREEMAN LOCKSMITHS (FREEMAN NOMINEES PTY LTD)	LOCKS & KEYS	-662.20
FREEMAN LOCKSMITHS (FREEMAN NOMINEES PTY LTD) Total				-662.20
EFT22384	14/02/2019	G & V ROBERTS PTY LTD	FRIEGHT CHARGES	-6,611.00
EFT22443	28/02/2019	G & V ROBERTS PTY LTD	ROAD MATERIALS	-6,611.00
G & V ROBERTS PTY LTD Total				-13,222.00
EFT22429	21/02/2019	GHD PTY LTD	ASSESSMENT OF A DEVELOPMENT APPLICATION	-1,320.00
GHD PTY LTD Total				-1,320.00
EFT22404	14/02/2019	GREENFIELD TECHNICAL SERVICE (ROADSTONE WEST PTY LTD)	PREPARE & MANAGE SHIRE'S RD MAINTENANCE & GRADING TENDERS	-3,176.25
GREENFIELD TECHNICAL SERVICE (ROADSTONE WEST PTY LTD) Total				-3,176.25
EFT22353	07/02/2019	HALLS CREEK HOME & HALLS CREEK ELECTRICAL & REFRIGERATION	MISC. ITEMS FOR 16A KINIVAN, 7 JINGULL & SHIRE OFFICE	-671.58
EFT22397	14/02/2019	HALLS CREEK HOME & HALLS CREEK ELECTRICAL & REFRIGERATION	57B (LOT 114B) BRIDGE ST GAS BOTTLE, MEMORY CARD FOR SOCIAL MEDIA PROJECT	-319.95
EFT22454	28/02/2019	HALLS CREEK HOME & HALLS CREEK ELECTRICAL & REFRIGERATION	AQUATIC CENTRE SUPPLIES	-339.82
HALLS CREEK HOME & HALLS CREEK ELECTRICAL & REFRIGERATION Total				-1,331.35
EFT22381	08/02/2019	HALLS CREEK MEAT SUPPLY (EMPIRE PTY LTD ATF PERKINS TRUST)	SUPPLIES FOR MEETINGS	-165.96
HALLS CREEK MEAT SUPPLY (EMPIRE PTY LTD ATF PERKINS TRUST) Total				-165.96
EFT22441	28/02/2019	HALLS CREEK MOTEL	CATERING - COUNCIL MEETING	-545.00
HALLS CREEK MOTEL Total				-545.00
EFT22342	07/02/2019	HALLS CREEK MULTI SERVICES (WARLOR PTY LTD)	GLASS REPAIR	-2,637.24
HALLS CREEK MULTI SERVICES (WARLOR PTY LTD) Total				-2,637.24

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22436	21/02/2019	HALLS CREEK SERVICE STATION (BAZ INDUSTRIES PTY LTD)	FUEL PURCHASE	-7,129.29
HALLS CREEK SERVICE STATION (BAZ INDUSTRIES PTY LTD) Total				-7,129.29
EFT22411	14/02/2019	HALLS CREEK TOYOTA (BAZ INDUSTRIES PTY LTD)	VEHICLE SERVICING	-3,493.35
HALLS CREEK TOYOTA (BAZ INDUSTRIES PTY LTD) Total				-3,493.35
EFT22362	07/02/2019	HARVEY PAINTING SERVICES WA	INTERNAL PAINTING & REPAIRS	-2,900.00
EFT22433	21/02/2019	HARVEY PAINTING SERVICES WA	REPAIRS & PAINTING OVER GRAFFITI	-3,744.00
HARVEY PAINTING SERVICES WA Total				-6,644.00
DD16613.6	12/02/2019	HESTA SUPER FUND	Payroll deductions	-741.94
DD16644.2	26/02/2019	HESTA SUPER FUND	Payroll deductions	-815.36
HESTA SUPER FUND Total				-1,557.30
24482	04/02/2019	HORIZON POWER	UTILITIES	-38,154.53
24490	21/02/2019	HORIZON POWER	UTILITIES	-1,346.91
HORIZON POWER Total				-39,501.44
EFT22393	14/02/2019	IGA X-PRESS (HALLS CREEK)	MISC. FOOD, DRINKS & KITCHEN ITEMS	-1,025.45
EFT22451	28/02/2019	IGA X-PRESS (HALLS CREEK)	MISC ITEMS	-695.13
IGA X-PRESS (HALLS CREEK) Total				-1,720.58
EFT22355	07/02/2019	IMPART MEDIA PTY LTD	MONTHLY FEE - DECEMBER 2018	-31.90
EFT22431	21/02/2019	IMPART MEDIA PTY LTD	MONTHLY FEE - JANUARY 2019	-31.90
IMPART MEDIA PTY LTD Total				-63.80
EFT22382	08/02/2019	INCITE SECURITY	QUARTERLY SERVICE FEES	-742.50
INCITE SECURITY Total				-742.50
EFT22467	28/02/2019	INLOGIK PTY LTD	USER FEES - JAN 2019	-423.50
INLOGIK PTY LTD Total				-423.50
EFT22475	28/02/2019	IT VISION	MONTHLY RATES SERVICE - JAN 2019	-2,608.43
IT VISION Total				-2,608.43
EFT22341	07/02/2019	IVAN BRIDGE	EXPENSE CLAIM	-157.97
IVAN BRIDGE Total				-157.97
EFT22377	07/02/2019	IXOM OPERATIONS PTY LTD	CHEMICALS	-433.08
IXOM OPERATIONS PTY LTD Total				-433.08
EFT22469	28/02/2019	JAKE OSMAN	EXPENSE CLAIM -	-199.95
JAKE OSMAN Total				-199.95
EFT22462	28/02/2019	KEVIN KELLY	EXPENSE CLAIM	-156.56
KEVIN KELLY Total				-156.56
EFT22366	07/02/2019	KIMBERLEY FIRE SYSTEMS	MONTHLY FIP TESTING	-1,364.90
KIMBERLEY FIRE SYSTEMS Total				-1,364.90
EFT22369	07/02/2019	KIMBERLEY TYRES (BAZ INDUSTRIES PTY LTD)	TYRES & BATTERIES	-579.00
EFT22435	21/02/2019	KIMBERLEY TYRES (BAZ INDUSTRIES PTY LTD)	TYRES & BATTERIES	-981.90
KIMBERLEY TYRES (BAZ INDUSTRIES PTY LTD) Total				-1,560.90
EFT22428	21/02/2019	KRSP PTY LTD	UTILITIES	-114.58
KRSP PTY LTD Total				-114.58

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22446	28/02/2019	KUNUNURRA HOME & GARDEN	GARDEN SOIL	-96.80
KUNUNURRA HOME & GARDEN Total				-96.80
EFT22432	21/02/2019	KUNUNURRA POOLS & SPAS	REPAIR POOL CLEANER	-98.00
KUNUNURRA POOLS & SPAS Total				-98.00
EFT22414	14/02/2019	KURURRUNGKU STORE (BILLILUNA)	FOOD, FRUIT & WATER FOR YOUTH PROGRAM IN BILLILUNA	-500.00
KURURRUNGKU STORE (BILLILUNA) Total				-500.00
EFT22387	14/02/2019	LANDGATE	MINING TENEMENTS CHARGABLE	-64.70
LANDGATE Total				-64.70
EFT22416	14/02/2019	LGRCEU (WA SHIRE COUNCILS UNION)	Payroll deductions	-19.40
EFT22474	28/02/2019	LGRCEU (WA SHIRE COUNCILS UNION)	Payroll deductions	-19.40
LGRCEU (WA SHIRE COUNCILS UNION) Total				-38.80
DD16613.2	12/02/2019	LOCAL GOVERNMENT SUPER SCHEME	Payroll deductions	-873.60
DD16644.13	26/02/2019	LOCAL GOVERNMENT SUPER SCHEME	Superannuation	-873.60
LOCAL GOVERNMENT SUPER SCHEME Total				-1,747.20
EFT22347	07/02/2019	LOVELL MACHINERY (CLIVE M LOVELL)	ROAD MAINTENANCE	-7,920.00
EFT22392	14/02/2019	LOVELL MACHINERY (CLIVE M LOVELL)	ROAD MAINTENANCE	-4,400.00
LOVELL MACHINERY (CLIVE M LOVELL) Total				-12,320.00
EFT22358	07/02/2019	LYNDELLE WILSON	FINANCIAL CONSULTING - DEC 2018 & JAN/FEB 2019	-1,012.50
LYNDELLE WILSON Total				-1,012.50
EFT22383	14/02/2019	MALCOLM HACK EDWARDS	COUNCILLOR ALLOWANCE PE 12/02/19	-852.92
EFT22442	28/02/2019	MALCOLM HACK EDWARDS	COUNCILLOR ALLOWANCE PE 26/02/19	-852.92
MALCOLM HACK EDWARDS Total				-1,705.84
EFT22402	14/02/2019	MARKETFORCE	EMPLOYMENT AD IN THE WEST AUSTRALIAN	-2,119.73
MARKETFORCE Total				-2,119.73
DD16613.3	12/02/2019	MLC MASTERKEY BUSINESS SUPER	Superannuation	-321.60
DD16644.4	26/02/2019	MLC MASTERKEY BUSINESS SUPER	Superannuation	-1,216.89
MLC MASTERKEY BUSINESS SUPER Total				-1,538.49
EFT22380	08/02/2019	MRB PLUMBING LTD	PLUMBING SERVICES	-1,030.54
EFT22401	14/02/2019	MRB PLUMBING LTD	PLUMBING SERVICES	-2,763.04
EFT22460	28/02/2019	MRB PLUMBING LTD	PLUMBING SERVICES	-264.00
MRB PLUMBING LTD Total				-4,057.58
DD16613.1	12/02/2019	MTAA SUPERANNUATION FUND	Payroll deductions	-916.69
DD16644.1	26/02/2019	MTAA SUPERANNUATION FUND	Payroll deductions	-2,957.03
MTAA SUPERANNUATION FUND Total				-3,873.72
EFT22445	28/02/2019	OFFICE MAX	STATIONERY	-670.60
OFFICE MAX Total				-670.60
EFT22385	14/02/2019	OFFICE NATIONAL (KUNUNURRA)	2019 DIARY & PAPER	-130.12
OFFICE NATIONAL (KUNUNURRA) Total				-130.12
24484	14/02/2019	OPTUS COMMUNICATIONS	SAT PHONE CHARGES	-146.97
OPTUS COMMUNICATIONS Total				-146.97

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22394	14/02/2019	ORION SATELLITE SYSTEMS PTY LTD	OTHER CHARGES & CREDITS	-10.00
ORION SATELLITE SYSTEMS PTY LTD Total				-10.00
EFT22409	14/02/2019	PANETTA MCGRATH LAWYERS PTY LTD	PROFESSIONAL FEES	-4,435.20
PANETTA MCGRATH LAWYERS PTY LTD Total				-4,435.20
EFT22361	07/02/2019	PERTH SAFETY PRODUCTS PTY LTD	ST SIGNS & RFDS MEMORIAL SITE SIGN	-154.00
EFT22461	28/02/2019	PERTH SAFETY PRODUCTS PTY LTD	STREET CLAMPS	-55.00
PERTH SAFETY PRODUCTS PTY LTD Total				-209.00
24489	21/02/2019	PIVOTEL SATELLITE PTY LTD	SAT PHONE CHARGES	-456.00
PIVOTEL SATELLITE PTY LTD Total				-456.00
EFT22403	14/02/2019	POINCIANA ROADHOUSE	FOOD & DRINK FOR EKJP WORKERS IN CEMETERY	-375.40
POINCIANA ROADHOUSE Total				-375.40
EFT22470	28/02/2019	POOLWERX BROOME	CHEMICALS	-1,854.41
POOLWERX BROOME Total				-1,854.41
EFT22399	14/02/2019	QUICK & EASY FINANCE	Payroll deductions	-185.00
EFT22458	28/02/2019	QUICK & EASY FINANCE	Payroll deductions	-185.00
QUICK & EASY FINANCE Total				-370.00
EFT22351	07/02/2019	REINFORCED CONCRETE PIPES AUST. (WA) PTY LTD	ROAD REPAIR MATERIALS	-15,384.12
REINFORCED CONCRETE PIPES AUST. (WA) PTY LTD Total				-15,384.12
DD16613.10	12/02/2019	REST SUPERANNUATION	Superannuation	-309.08
DD16644.10	26/02/2019	REST SUPERANNUATION	Superannuation	-309.08
REST SUPERANNUATION Total				-618.16
EFT22389	14/02/2019	ROSEMARY STRETCH	COUNCILLOR ALLOWANCE PE 12/02/19	-489.46
EFT22448	28/02/2019	ROSEMARY STRETCH	COUNCILLOR ALLOWANCE PE 26/02/19	-489.46
ROSEMARY STRETCH Total				-978.92
EFT22413	14/02/2019	ROYAL LIFE SAVING SOCIETY WA (RLSSWA)	COURSE FEES	-990.00
ROYAL LIFE SAVING SOCIETY WA (RLSSWA) Total				-990.00
EFT22363	07/02/2019	SECURITY & TECHNOLOGY SERVICES (NORWEST) PTY LTD	DEPOT GATE REMOTES	-416.35
EFT22419	14/02/2019	SECURITY & TECHNOLOGY SERVICES (NORWEST) PTY LTD	SECURITY SYSTEM MAINTENANCE	-18,260.17
SECURITY & TECHNOLOGY SERVICES (NORWEST) PTY LTD Total				-18,676.52
24486	14/02/2019	SHIRE OF HALLS CREEK (MUNI)	REFUSE COLLECTION CHARGES	-516.60
SHIRE OF HALLS CREEK (MUNI) Total				-516.60
24487	14/02/2019	SHIRE OF HALLS CREEK (PAYROLL)	Payroll deductions	-209.26
24491	28/02/2019	SHIRE OF HALLS CREEK (PAYROLL)	Payroll deductions	-153.84
SHIRE OF HALLS CREEK (PAYROLL) Total				-363.10
24488	14/02/2019	YARLIYIL ART CENTRE	PAYMENT OF SHIRE INVOICES	-162.60
YARLIYIL ART CENTRE Total				-162.60
24483	07/02/2019	SKYMESH PTY LTD	ADSL FEES REMOTE YDO	-299.85
24485	14/02/2019	SKYMESH PTY LTD	ADSL FEES REMOTE YDO	-299.85
SKYMESH PTY LTD Total				-599.70

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22345	07/02/2019	SPINIFEX CONTRACTING	TREE REMOVAL	-2,508.00
EFT22388	14/02/2019	SPINIFEX CONTRACTING	EXCAVATE & DRESS GRAVE	-2,310.00
EFT22447	28/02/2019	SPINIFEX CONTRACTING	EXCAVATE & DRESS GRAVE	-935.00
SPINIFEX CONTRACTING Total				-5,753.00
EFT22364	07/02/2019	STRATAGREEN	CHEMICALS	-1,329.10
STRATAGREEN Total				-1,329.10
DD16613.4	12/02/2019	SUNSUPER SUPERANNUATION FUND	Payroll deductions	-819.80
DD16644.5	26/02/2019	SUNSUPER SUPERANNUATION FUND	Payroll deductions	-818.47
SUNSUPER SUPERANNUATION FUND Total				-1,638.27
EFT22407	14/02/2019	TENDERLINK.COM	PUBLIC TENDER ADVERTISING	-165.00
TENDERLINK.COM Total				-165.00
DD16613.8	12/02/2019	THE TRUSTEE FOR HOBSON SUPER FUND	Superannuation	-809.44
DD16644.8	26/02/2019	THE TRUSTEE FOR HOBSON SUPER FUND	Superannuation	-809.44
THE TRUSTEE FOR HOBSON SUPER FUND Total				-1,618.88
EFT22375	07/02/2019	THINKWATER KUNUNURRA	SUPPLIES FOR DEPOT	-2,961.47
EFT22477	28/02/2019	THINKWATER KUNUNURRA	RETICULATION SUPPLIES	-376.07
THINKWATER KUNUNURRA Total				-3,337.54
EFT22372	07/02/2019	TOLL IPEC PTY LTD	FRIEGHT CHARGES	-30.48
TOLL IPEC PTY LTD Total				-30.48
EFT22376	07/02/2019	TOTALLY WORKWEAR (BROOME)	STAFF UNIFORMS	-255.20
TOTALLY WORKWEAR (BROOME) Total				-255.20
EFT22395	14/02/2019	TREVOR HOWARD BEDFORD	COUNCILLOR ALLOWANCE PE 12/02/19	-489.46
EFT22453	28/02/2019	TREVOR HOWARD BEDFORD	COUNCILLOR ALLOWANCE PE 26/02/19	-519.89
TREVOR HOWARD BEDFORD Total				-1,009.35
EFT22390	14/02/2019	VIRGINIA O'NEIL	COUNCILLOR ALLOWANCE PE 12/02/19	-489.46
EFT22449	28/02/2019	VIRGINIA O'NEIL	COUNCILLOR ALLOWANCE PE 26/02/19	-489.46
VIRGINIA O'NEIL Total				-978.92
EFT22354	07/02/2019	VISION POWER PTY LTD	ELECTRICAL REPAIRS	-860.20
EFT22456	28/02/2019	VISION POWER PTY LTD	ELECTRICAL REPAIRS	-656.25
VISION POWER PTY LTD Total				-1,516.45
DD16613.14	12/02/2019	VISION SUPER	Superannuation	-279.52
DD16644.14	26/02/2019	VISION SUPER	Superannuation	-279.52
VISION SUPER Total				-559.04
EFT22472	28/02/2019	WA RANGERS ASSOCIATION	VACANCY DISPLAY	-250.00
WA RANGERS ASSOCIATION Total				-250.00
DD16613.7	12/02/2019	WA SUPER	Payroll deductions	-11,514.47
DD16644.7	26/02/2019	WA SUPER	Payroll deductions	-8,175.43
WA SUPER Total				-19,689.90
EFT22434	21/02/2019	WARMUN COMMUNITY (TURKEY CREEK) INC	ACCOMMODATION	-85.00
WARMUN COMMUNITY (TURKEY CREEK) INC Total				-85.00
24481	04/02/2019	WATER CORPORATION (OSBORNE PARK)	UTILITIES	-30,357.09
WATER CORPORATION (OSBORNE PARK) Total				-30,357.09

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22344	07/02/2019	WEST AUSTRALIAN NEWSPAPERS LIMITED	SCHEDULE OF COUNCIL MEETING 2019	-308.00
WEST AUSTRALIAN NEWSPAPERS LIMITED Total				-308.00
EFT22437	21/02/2019	WESTNET PTY LTD	ADSL FEES	-99.95
DD16581.4	01/02/2019	WESTNET PTY LTD	ADSL FEES	-99.95
WESTNET PTY LTD Total				-199.90
EFT22343	07/02/2019	WESTPRINT HERITAGE MAPS PTY LTD	MAP	-47.76
WESTPRINT HERITAGE MAPS PTY LTD Total				-47.76
EFT22373	07/02/2019	YURA YUNGI MEDICAL SERVICE ABORIGINAL CORP.	PRE-EMPLOYMENT MEDICAL	-230.00
EFT22440	21/02/2019	YURA YUNGI MEDICAL SERVICE ABORIGINAL CORP.	PRE-EMPLOYMENT MEDICAL	-215.00
YURA YUNGI MEDICAL SERVICE ABORIGINAL CORP. Total				-445.00
EFT22365	07/02/2019	ZHICHAO (SAM) SONG	EXPENSE CLAIM	-129.80
EFT22463	28/02/2019	ZHICHAO (SAM) SONG	EXPENSE CLAIM	-64.90
ZHICHAO (SAM) SONG Total				-194.70

Total Sundry Creditor Accounts Paid by Authority \$480,968.09
February 2019 Net Salaries & Wages Paid \$316,338.27

SCHEDULE OF TRUST CREDITOR ACCOUNTS PAID BY AUTHORITY (SUMMARY)
01/02/2019 to 28/02/2019

Chq/EFT	Date	Name	Description	Amount
2713	15/02/2019	ANGELINE FLORA BEDFORD	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
ANGELINE FLORA BEDFORD Total				-80.00
DD16601.1	08/02/2019	AVIAIR PTY LTD (AKA SLINGAIR)	T&TC OPERATOR REMITTANCE PE31/01/2019	-420.85
AVIAIR PTY LTD (AKA SLINGAIR) Total				-420.85
EFT22378	08/02/2019	BARRY DEMI-NYON	YAC ARTIST REMITTANCE PE13/02/19	-1,320.00
BARRY DEMI-NYON Total				-1,320.00
EFT22421	15/02/2019	BONNIE ROSITA EDWARDS	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
BONNIE ROSITA EDWARDS Total				-80.00
EFT22426	15/02/2019	BRETT PERKINS	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
BRETT PERKINS Total				-80.00
EFT22379	08/02/2019	BRETT WILTSHIRE PHOTOGRAPHY	T&TC OPERATOR REMITTANCE PE31/01/2019	-39.96
BRETT WILTSHIRE PHOTOGRAPHY Total				-39.96
EFT22424	15/02/2019	CHRISTOPHER LOESSL	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
CHRISTOPHER LOESSL Total				-80.00
2711	08/02/2019	DEPT, OF COMMERCE CONSUMER PROTECTION	REMITTANCE OF RENTAL BOND	-1,595.20
DEPT, OF COMMERCE CONSUMER PROTECTION Total				-1,595.20
DD16584.1	04/02/2019	DEPT. OF TRANSPORT (DOT) - LICENSING AGENT	DOT REMITTANCE PE30/01/2019	-3,391.60
DD16626.1	19/02/2019	DEPT. OF TRANSPORT (DOT) - LICENSING AGENT	DOT REMITTANCE PE14/02/2019	-15,321.85
DD16636.1	22/02/2019	DEPT. OF TRANSPORT (DOT) - LICENSING AGENT	DOT REMITTANCE PE19/02/19	-2,398.60
DD16639.1	26/02/2019	DEPT. OF TRANSPORT (DOT) - LICENSING AGENT	DOT REMITTANCE PE21/02/19	-1,541.05
DD16649.1	28/02/2019	DEPT. OF TRANSPORT (DOT) - LICENSING AGENT	DOT REMITTANCE PE 25/2/2019	-2,700.75
DD16656.1	28/02/2019	DEPT. OF TRANSPORT (DOT) - LICENSING AGENT	DOT REMITTANCE PE26/02/19	-5,852.60
DEPT. OF TRANSPORT (DOT) - LICENSING AGENT Total				-31,206.45
DD16584.2	04/02/2019	GREYHOUND AUSTRALIA PTY LTD	GREYHOUND REMITTANCE PE20/12/2018	-2,565.20
DD16636.2	22/02/2019	GREYHOUND AUSTRALIA PTY LTD	GREYHOUND REMITTANCE PE15/02/19	-1,176.10
GREYHOUND AUSTRALIA PTY LTD Total				-3,741.30
EFT22425	15/02/2019	JANET DREAMER	YAC ARTIST REMITTANCE PE13/02/19	-510.00
JANET DREAMER Total				-510.00

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT22427	15/02/2019	PATRICIA ANNE MCKAY	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
PATRICIA ANNE MCKAY Total				-80.00
EFT22420	15/02/2019	ROBYN CLARE LONG	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
ROBYN CLARE LONG Total				-80.00
EFT22422	15/02/2019	ROSEMARY STRETCH	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
ROSEMARY STRETCH Total				-80.00
2712	08/02/2019	SHIRE OF HALLS CREEK (TRUST)	T&TC GREYHOUND COMMISSION PE20/12/2018	-166.94
2715	15/02/2019	SHIRE OF HALLS CREEK (TRUST)	YAC COMMISSION PE13/02/19	-420.00
SHIRE OF HALLS CREEK (TRUST) Total				-586.94
EFT22423	15/02/2019	VIRGINIA O'NEIL	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
VIRGINIA O'NEIL Total				-80.00
2714	15/02/2019	WARREN K DALLACHY	REFUND OF 2017 ORDINARY ELECTION DEPOSIT	-80.00
WARREN K DALLACHY Total				-80.00

Total Trust Creditor Accounts Paid by Authority \$40,140.70


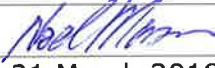
SCHEDULE OF CANCELLED PAYMENTS – MUNI
01/02/2019 to 28/02/2019

PAY# OR INV#	DATE	NAME	REASON FOR CANCELLATION	AMOUNT
NIL				

SCHEDULE OF CANCELLED PAYMENTS - TRUST
01/02/2019 to 28/02/2019

PAY# OR INV#	DATE	NAME	REASON FOR CANCELLATION	AMOUNT
NIL				

9.4.3 Financial Investment Report for period ending 28 February 2019

ITEM NUMBER:	9.4.3
REPORTING OFFICER:	Kim Chua, Finance Manager
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2018
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Information report regarding current investments.

2.0 Background

2.1 The current investment information is required to be presented to Council, in accordance with Policy FIN06 FINANCIAL INVESTMENTS.

2.2 This report contains the current investment information for both reserve and municipal funds for the period ending 28 February 2019.

3.0 Comments

3.1 Municipal funds
\$1,500,000 has been put on term deposit for a period of 120 day at 2.71%, due to mature on 4 April 2019. Interest at maturity will be \$13,364.

3.2 The 2018-2019 budget has allowed \$20,000 of interest income from municipal investments. Year to Date interest earned as at 28 February 2019 was \$16,336.36.

3.3 Reserve funds:
\$5,000,000 has been re-invested for a period of 182 days at 2.8%, due to mature 5 March 2019. Interest earned at maturity will be \$69,808.

3.4 The 2018-2019 budget has allowed \$85,000 of interest income from reserve investments. Year to Date interest earned as at 28 February 2019 was \$20,601.69. With the maturity of the term deposit, this will bring the interest earned to \$87,113.

3.5 All investments are 'trustee grade' investments with practically no default risk involved. They are short-term face value investments with major Australian banks. All investments are done in compliance with Policy FIN6 – FINANCIAL INVESTMENTS.

4.0 Statutory Environment

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

6.1 Complies with Policy FIN06 FINANCIAL INVESTMENTS.

7.0 Financial Implications

7.1 Interest earned on investments is income for the Shire. Any extra interest earned (over the budget allowance) is surplus cash to the Shire that can be used in a number of ways.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

9.0 Risk

9.1 Risk level is low and the risk is managed by routine procedures.

9.2 Risk control Measures

There are no Risk Control Measures, the report is for information purposes only.

Officer's Recommendations

That Council:

Accepts the Financial Investment Report as at 28 February 2019 (as appended 9.4.3A).

VOTING REQUIREMENT

Simple majority

Appendix:

9.4.3A - Reserve Funds Investment Register

APPENDIX 9.4.3A



RESERVE FUNDS INVESTMENT REGISTER

AS AT 28/02/2019

Fund Source	Account #	Product	Institution	S&P Rating	Investment Date	Maturity Date	Term	% pa	Investment Amount	Projected Interest to be earned
Reserve	34468	Term deposit	AMP		4/09/2018	5/03/2019	182	2.80%	\$ 5,000,000.00	\$ 69,808.22
							Total Investments		5,000,000.00	\$

Fund Source	Account #	Product	Institution	S&P Rating	Investment Date	Maturity Date	Term	% pa	Investment Amount	Projected Interest to be earned
Muni	Contract Note: 36233	Term Deposit	NAB	A1+/AA-	5/12/2018	4/04/2019	120	2.71%	\$ 1,500,000.00	\$ 13,364.38
							Total Investments		1,500,000.00	\$

9.4.4 Statement of Financial Activity – 31 January 2019

ITEM NUMBER:	9.4.4
AUTHOR:	Kim Chua, Manager of Finance
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Acceptance of Monthly Statement of Financial Activity for the period ending 31 January 2019.

2.0 Background

2.1 Regulation 34 of the Financial Management (Local Government) Regulations 1996 provides that a monthly statement of financial activity must be presented to Council.

2.2 The report must be presented at an Ordinary meeting of Council within 2 months after the end of the month to which the statement relates. Regulations prescribe the information that must be contained in the report.

2.3 The Statement of Financial Activity for the period ending 31 January 2019 is hereby presented to Council.

3.0 Comments

3.1 Council policy FIN 09 Variance Levels for Financial Reporting require a commentary for any variance of 10% or greater, subject to a minimum of \$50,000. The below table covers these variances.

31/01/2019	2018/2019 Adopted Budget	2018/2019 Budget YTD	2018/2019 YTD Actual	Variance \$\$	Variance %	VARIANCE
Operating Income						
Community amenities	462,000	450,459	511,805	61,346	13.62%	Unbudgeted income from the disposal of sludge from the treatment plant to the refuse site.
Recreation & Culture	504,865	250,383	126,255	(124,128)	-49.58%	Variance primarily relates to grant funding that was budgeted to fund capital projects will not be realised.
Transport	3,678,419	2,805,102	2,297,206	(507,896)	-18.11%	Timing variance, income will be received after the wet, when road works begin.
Economic Services	786,800	420,287	516,835	96,548	22.97%	Favourable variance relates to invoice raised for scoping work on Duncan Rd. There is also an offsetting cost in relation to this.
Other Property & Services	461,420	237,055	244,053	6,998	2.95%	Majority of the favourable variance relates to the significant sales Yarliyil achieved during the tourist season.
Operating Expenditure						
Recreation & Culture	2,053,561	1,201,800	1,084,673	117,127	-20.20%	
Transport	5,914,765	4,369,612	4,297,032	72,580	36.21%	This is a timing variance as it is difficult to accurately forecast how the roads spend is going to fall, particularly over the dry season when there is a lot of activity. Variance relates to flood damage spend which is now complete.
Other Property & Services	1,374,269	919,859	485,836	434,023	-31.21%	Various savings in administration and budgeted grant repayment yet to be processed.
Capital Expenditure						
Recreation & Culture	1,083,000	212,145	110,839	101,306	-99.81%	Work yet to start on Hydro Slide and Town Development Plan
Transport	2,091,516	1,477,223	181,559	1,295,664	-76.66%	Majority of work done this year has been on flood damage, road construction work will restart after the

3.2 The Management Reports also provide further detailed commentary on key variances analysing each program. In the first half of the financial year the Original Budget and the Amended budget will be the same, unless a budget amendment is put to Council for approval. Though the mid-year review process key adjustments will be put forward for consideration then.

3.3 The reports following the Management report include the Statement of Cash Position, Statement of Financial activity and Net Current Assets.

3.4 The Net Current Assets as at 30 November 2018 is \$4,957,711. The Statement of Financial Activity and Net Current Asset reports that follows details the composition of this surplus.

4.0 Statutory Environment

4.1 Regulation 34 - Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation –
committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

- (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

Civic - 4.1.2 Consistent and impartial application of Council policies and provision of services

Civic - 4.1.3 Council decisions are consistent, reliable and transparent.

6.0 Policy Implications

6.1 FIN 09 Variance Levels for Financial Reporting

7.0 Financial Implications

- 7.1 The first group of reports headed Management Report provides a graphical view of income and expenditure; a high level summary table on income and expenditure for each program with a commentary on the key variances followed by a table on capital expenditure detailing year to date spend. The first page is a summary of the whole of Council.
- 7.2 The reports that follow on from the Management reports are the historical reports that are also included to ensure statutory requirements are met. Details on these reports follow.
- 7.3 The Statement of Cash Position details the cash at bank on the Shire's balance sheet (Shires assets and liabilities both current and non-current) comprised of:
1. Cash on hand – petty cash and floats.
 2. Municipal funds general/unrestricted cash – utilised for Shire's expenditure on general activities. Some of these funds are invested (as per investment report in same agenda) and the balance remains in the municipal account.
 3. Municipal funds restricted cash - grant monies received but not spent 30 June previous year, and to be spent on specific purposes.
 4. Reserve funds – money held in reserves which must be utilised for specific purposes as per the reserve fund. This money can be, and is, invested in accordance with Council policy.
- 7.4 Revenues and Expenditure at a Glance includes a number of graphs comparing budget to actual providing a visual representation of how the Shire Council is tracking to Budget.
- 7.5 The Statement of Financial Activity (SFA) details the income and expenditure (both cash and non-cash) for the year to date, which is also shown in the graphs. You will note that the surplus on the Statement of Financial Activity is that same as the surplus shown on the Net Current Assets Report.
- 7.6 These are always in balance - the SFA details financial activity at program level (eg Law and Order, Youth Services) whilst the Net Current Asset Position details the same activity but at balance sheet level (ie movements in cash, debtors, creditors etc).
- 7.7 The Net Current Asset Position report details the items that make up the net current asset position. This opening balance from 1 July 2018.
- 7.8 Rates
- The current rates outstanding are \$900,915.
 - The balance outstanding includes current year \$563,303.
- 7.9 Employee Entitlements

- Employee entitlements for annual leave are now being accrued for on a monthly basis rather than an end of year adjustment. This is to avoid any large adjustments at the end of the year.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

9.0 Risk

9.1 Risk level is low and the risk is managed by routine procedures.

9.2 Risk control Measures

There are no Risk Control Measures; the report is for information purposes only.

Officer's Recommendations

That Council:

Accept the Statement of Financial Activity for the period ended 31 January 2019 (as appended 9.4.4A – 9.4.4E).

VOTING REQUIREMENT

Simple majority

Appendix:

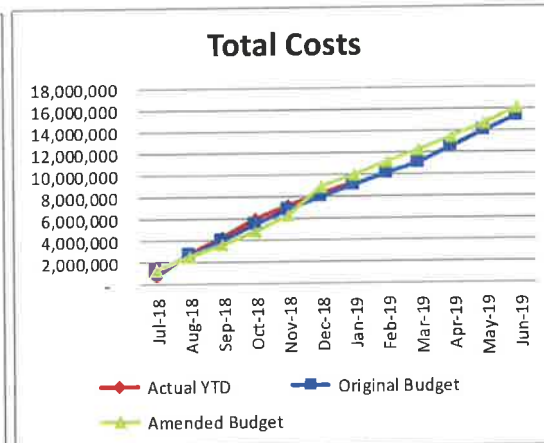
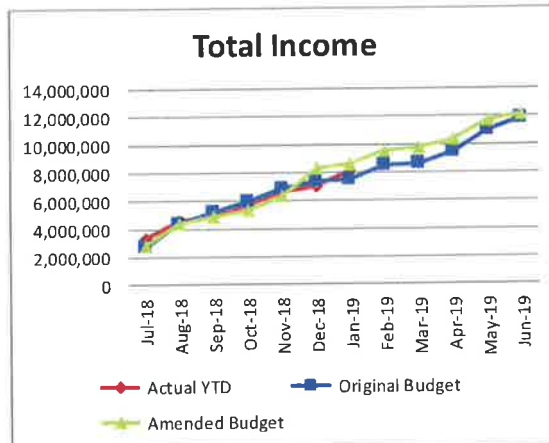
- 9.4.4A - Management Report
- 9.4.4B - Statement of cash Position
- 9.4.4C - Revenues and Expenditure at a Glance
- 9.4.4D - Statement of Financial Activity
- 9.4.4E - Net Current Assets Position

APPENDIX 9.4.4A

Management Report

January-19

Halls Creek Shire Council Consolidated Result



Operating Statements

F = Favourable U = Unfavourable

Council Consolidated	YTD Actual	YTD Budget	Variance	Original	Amended	Budget	
				Budget	Budget	Variance	
Income							
General Purpose Funding	3,691,943	3,720,955	(29,013) U	4,509,817	4,844,351	334,534 F	
Governance	-	-	- F	-	-	- F	
Law, Order & Public Safety	3,574	5,593	(2,019) U	11,000	9,636	(1,364) U	
Health	155,183	147,974	7,209 F	287,969	282,779	(5,190) U	
Education & Welfare	528,337	488,545	39,792 F	989,069	975,957	(13,112) U	
Housing	121,124	111,244	9,880 F	190,713	190,713	- F	
Community Amenities	511,805	450,459	61,346 F	462,000	582,920	120,920 F	
Recreation & Culture	126,255	250,383	(124,128) U	504,865	370,136	(134,729) U	
Transport	2,297,206	2,805,102	(507,896) U	3,678,419	3,616,013	(62,406) U	
Economic Services	516,835	420,287	96,548 F	786,800	788,573	1,773 F	
Other Property Services	244,555	237,055	7,500 F	461,420	586,428	125,008 F	
Total Income	8,196,816	8,637,597	(440,781) U	11,882,072	12,247,507	365,434 F	
Expenditure							
General Purpose Funding	117,876	147,548	29,672 F	337,403	354,403	(17,000) U	
Governance	472,020	498,831	26,811 F	814,576	813,530	1,046 F	
Law, Order & Public Safety	227,078	233,107	6,029 F	398,145	454,792	(56,647) U	
Health	310,875	302,685	(8,190) U	543,912	511,807	32,104 F	
Education & Welfare	571,976	602,254	30,278 F	1,086,875	1,015,733	71,142 F	
Housing	139,273	134,335	(4,938) U	191,039	179,684	11,355 F	
Community Amenities	690,239	714,246	24,006 F	1,276,817	1,206,315	70,502 F	
Recreation & Culture	1,084,673	1,201,800	117,127 F	2,053,561	1,985,765	67,796 F	
Transport	4,297,032	4,369,612	72,580 F	5,914,765	6,520,224	(605,459) U	
Economic Services	994,700	972,076	(22,624) U	1,742,630	1,692,926	49,704 F	
Other Property Services	486,338	919,859	433,521 F	1,374,269	1,480,047	(105,779) U	
Total Expenditure	9,392,080	10,096,353	704,273 F	15,733,993	16,215,227	(481,235) U	
Council Consolidated Total	(1,195,264)	(1,458,756)	263,491 F	(3,851,920)	(3,967,721)	(115,800) U	

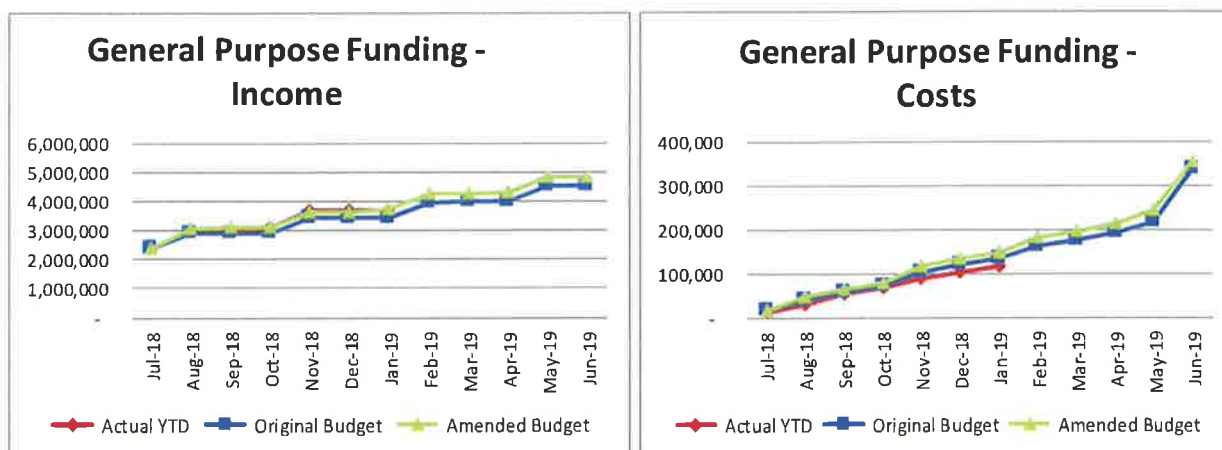
F = Favourable U = Unfavourable

Capital Expenditure

Cost Centre	Capital Project	YTD Actual	Original Budget	Amended Budget	Variance	
Law, Order & Public Safety		-	-	30,000	(30,000)	U
Health		-	-	-	-	F
Education & Welfare		-	5,000	65,000	(60,000)	U
Housing		-	-	-	-	F
Community Amenities		-	-	30,000	(30,000)	U
Recreation & Culture		110,839	1,083,000	582,094	500,906	F
Transport		181,559	2,091,516	2,286,576	(195,060)	U
Economic Services		-	-	-	-	F
Other Property Services	Works Utility	7,675	270,000	243,000	27,000	F
		300,073	3,449,516	3,236,670	212,846	F

F = Favourable U = Unfavourable

General Purpose Funding Management Report for January 2019

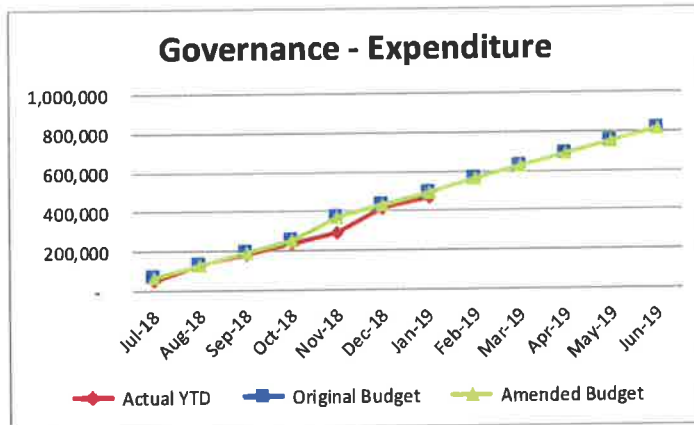


Operating Statements

F = Favourable U = Unfavourable

General Purpose Funding	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Rates Levied	2,510,344	2,513,781	(3,437) U	2,360,238	2,513,781	153,543 F
Rates Other	55,327	58,856	(3,529) U	69,500	95,921	26,421 F
General Purpose Funding	1,093,871	1,094,157	(286) U	1,975,079	2,129,649	154,570 F
Interest Income	32,401	54,162	(21,761) U	105,000	105,000	- F
Total Income	3,691,943	3,720,955	(29,013) U	4,509,817	4,844,351	334,534 F
Expenditure						
Rates Expenses	76,153	80,453	4,300 F	189,363	179,363	10,000 F
General Purpose Funding	41,723	67,095	25,372 F	148,040	175,040	(27,000) U
Total Expenditure	117,876	147,548	29,672 F	337,403	354,403	(17,000) U
General Purpose Funding Total	3,574,067	3,573,407	659 F	4,172,414	4,489,948	317,534 F
Commentary	<p>Revenue: Variance in Interest income is timing, once the term deposit matures interest will be recognised.</p> <p>Expenditure: General Purpose Funding variance is due to EDL grant payments not yet paid out.</p>			<p>Revenue: Rates Additional revenue due to new exploration and prospecting tenements. General Purpose variance relates to FAGS funding being higher than budgeted by \$123k. Also Insurance rebates were higher than budget.</p> <p>Expenditure: Variance for General Purpose is due to an increase in the expected payout of EDL grants.</p>		

Governance Management Report for January 2019



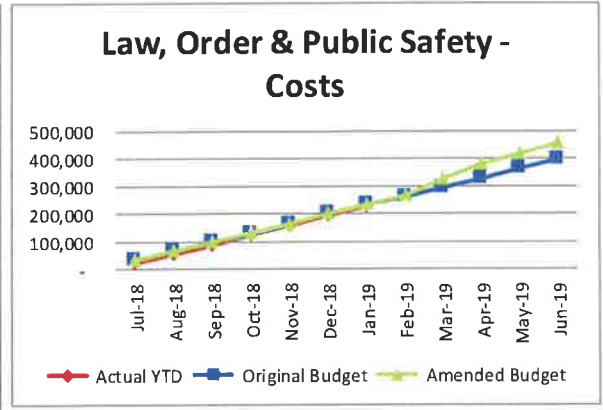
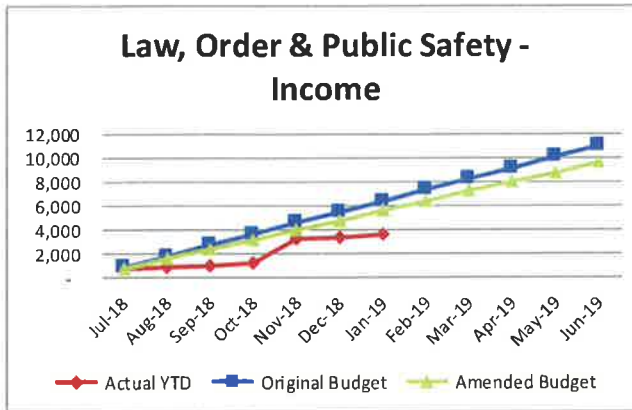
Operating Statements

F = Favourable U = Unfavourable

Governance	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Expenditure						
Members Of Council	471,749	495,919	24,170 F	809,576	808,530	1,046 F
Youth Advisory	270	2,912	2,642 F	5,000	5,000	- F
Total Expenditure	472,020	498,831	26,811 F	814,576	813,530	1,046 F
Governance Total	(472,020)	(498,831)	26,811 F	(814,576)	(813,530)	1,046 F
Commentary	Expenditure: Councilor training below budget at this point in the year, this is a timing difference.			Expenditure: Small adjustment to zone costs.		

F = Favourable U = Unfavourable

Law, Order & Public Safety Management Report for January 2019



Operating Statements

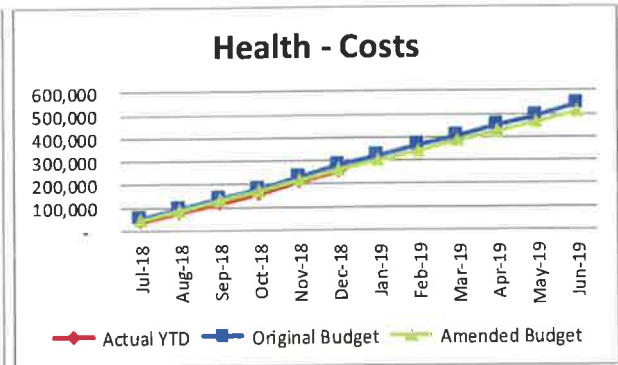
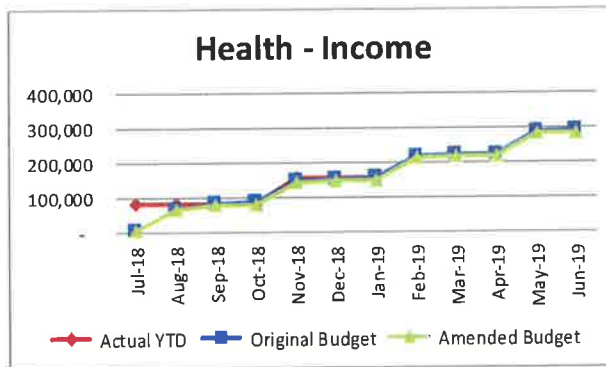
F = Favourable U = Unfavourable

Law, Order & Public Safety	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Fire Prevention	-	-	- F	-	-	- F
Ranger Services	1,637	3,311	(1,674) U	5,700	5,700	- F
Other Law, Order, Public Safety	1,936	2,282	(346) U	5,300	3,936	(1,364) U
Total Income	3,574	5,593	(2,019) U	11,000	9,636	(1,364) U
Expenditure						
Fire Prevention	11,450	12,158	708 F	25,412	25,412	- F
Ranger Services	171,842	170,409	(1,433) U	337,030	342,715	(5,685) U
Other Law, Order, Public Safety	43,785	50,540	6,755 F	35,703	86,666	(50,963) U
Total Expenditure	227,078	233,107	6,029 F	398,145	454,792	(56,647) U
Law, Order & Public Safety Total	(223,504)	(227,514)	4,010 F	(387,145)	(445,156)	(58,011) U
Commentary	Revenue: Minimal Variances.			Revenue: Minimal variances.		
	Expenditure: Minimal Variances			Expenditure: Ranger services increased costs has allowed for a dog reduction program. Other Law Order & Public Safety variance relates to an increase in the depreciation for CCTV as well as higher maintenance costs.		

F = Favourable U = Unfavourable

Cost Centre	Capital Project	YTD Actual	Original Budget	YE Forecast	Variance
	Multi Purpose Fire Trailer	-	-	30,000	(30,000) U
		-	-	-	- F
		-	-	30,000	(30,000) U

Health Management Report for January 2019



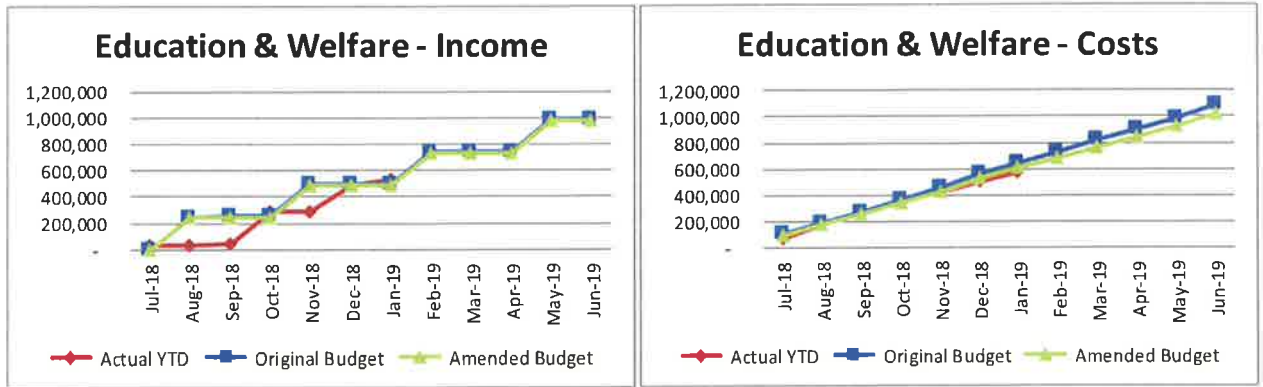
Operating Statements

F = Favourable U = Unfavourable

Health	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Health Administration & Inspection	3,970	18,830	(14,860) U	35,300	32,300	(3,000) U
Aboriginal Health	143,403	121,334	22,069 F	242,669	242,669	- F
Pest Control	7,810	7,810	0 F	10,000	7,810	(2,190) U
Total Income	155,183	147,974	7,209 F	287,969	282,779	(5,190) U
Expenditure						
Health Administration & Inspection	81,021	74,218	(6,803) U	146,911	123,770	23,141 F
Aboriginal Health	209,301	211,674	2,373 F	373,001	359,209	13,792 F
Pest Control	20,553	16,793	(3,760) U	24,000	28,828	(4,828) U
Total Expenditure	310,875	302,685	(8,190) U	543,912	511,807	32,104 F
Health Total	(155,693)	(154,711)	(982) F	(255,943)	(229,028)	26,915 F
Commentary	<p>Revenue: Health Administration variance relates to licence fees that will be raised in June, so is a timing variance. Operational grant for Aboriginal Health paid in advance.</p> <p>Expenditure: Minimal Variances</p>			<p>Revenue: Minimal variances</p> <p>Expenditure: Health Admin cost reduction due to Manager's costs being allocated across department.</p>		

F = Favourable U = Unfavourable

Education & Welfare Management Report for January 2019



Operating Statements

F = Favourable U = Unfavourable

Education & Welfare	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Olabud Doogethu	528,337	488,545	39,792 F	989,069	975,957	(13,112) U
Total Income	528,337	488,545	39,792 F	989,069	975,957	(13,112) U
Expenditure						
Olabud Doogethu	571,976	602,254	30,278 F	1,086,875	1,015,733	71,142 F
Total Expenditure	571,976	602,254	30,278 F	1,086,875	1,015,733	71,142 F
Education & Welfare Total	(43,639)	(113,709)	70,070 F	(97,806)	(39,776)	58,030 F
Commentary	<p>Revenue: Variance is just timing of the grant payments</p> <p>Expenditure: Minimal variance, which is timing</p>			<p>Revenue: Grant funding for boxing gym equipment removed and budgeted EKJP funding reduced.</p> <p>Expenditure: Primarily this relates to a reduction in depreciation.</p>		

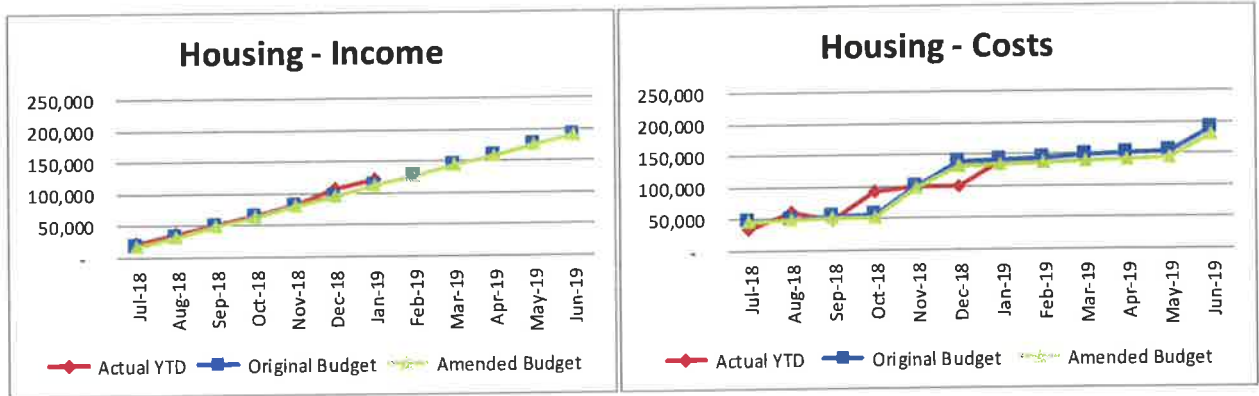
F = Favourable U = Unfavourable

Capital Expenditure

Cost Centre	Capital Project	YTD Actual	Original Budget	Amended Budget	Variance
Gym Equipment		-	5,000	-	5,000 F
		-	5,000	-	5,000 F

F = Favourable U = Unfavourable

Housing Management Report for January 2019



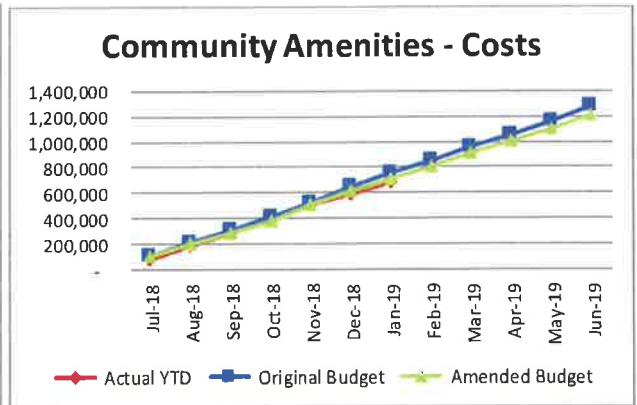
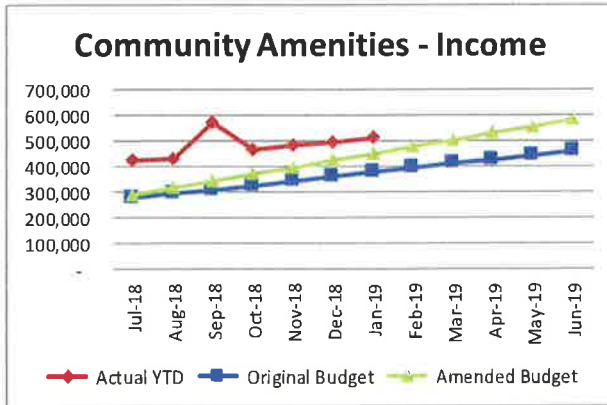
Operating Statements

F = Favourable U = Unfavourable

Housing	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Housing Staff	121,124	111,244	9,880 F	190,713	190,713	- F
Housing Other	-	-	- F	-	-	- F
Total Income	121,124	111,244	9,880 F	190,713	190,713	- F
Expenditure						
Housing Staff	139,273	134,335	(4,938) U	191,039	179,684	11,355 F
Total Expenditure	139,273	134,335	(4,938) U	191,039	179,684	11,355 F
Housing Total	(18,149)	(23,091)	4,942 F	(326)	11,029	11,355 F
Commentary	Revenue: Minimal variance.			Revenue: Expect to be inline with budget.		
	Expenditure: Minimal variance			Expenditure: Small saving expected due to staff vacancy.		

F = Favourable U = Unfavourable

Community Amenities Management Report for January 2019

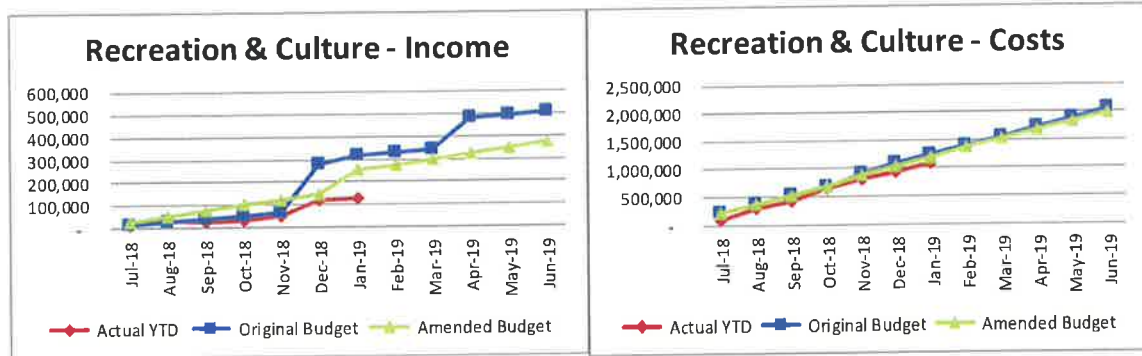


Operating Statements

F = Favourable U = Unfavourable

Community Amenities	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Refuse Collection	318,327	323,962	(5,635) U	361,000	366,050	5,050 F
Refuse Disposal Sites	174,110	110,229	63,881 F	68,000	188,972	120,972 F
Town Planning, Regional Developm	4,269	2,156	2,113 F	10,000	3,698	(6,302) U
Community Engagement	-	-	- F	-	-	- F
Other Community Amenities	15,100	14,112	988 F	23,000	24,200	1,200 F
Total Income	511,805	450,459	61,346 F	462,000	582,920	120,920 F
Expenditure						
Refuse Collection Expenses	291,015	285,788	(5,228) U	491,252	483,516	7,736 F
Refuse Disposal Sites	220,620	223,403	2,783 F	358,417	374,682	(16,264) U
Town Planning, Regional Developm	54,101	75,962	21,861 F	179,956	129,514	50,442 F
Community Engagement	6,045	6,042	(3) U	92,245	9,597	82,648 F
Other Community	118,458	123,051	4,593 F	154,947	209,006	(54,059) U
Total Expenditure	690,239	714,246	24,006 F	1,276,817	1,206,315	70,502 F
Community Amenities Total	(178,435)	(263,787)	85,352 F	(814,817)	(623,395)	191,423 F
Commentary	<p>Revenue: Refuse Disposal site income relates to Water Corp disposing waste treatment materials which happened in Jul 18.</p> <p>Expenditure: Favourable savings due low activity in Town Planning</p>			<p>Revenue: Refuse Disposal Site increase in revenue relates to Water Corp disposing waste materials.</p> <p>Expenditure: Low activity in Town Planning and Community Engagement has resulted in saving which will be transferred to a reserve to be used in the future. Increase in costs for Other Community Amenities relates to higher depreciation and spend on Tanami bins maintenance.</p>		

Recreation & Culture Management Report for January 2019



Operating Statements

F = Favourable U = Unfavourable

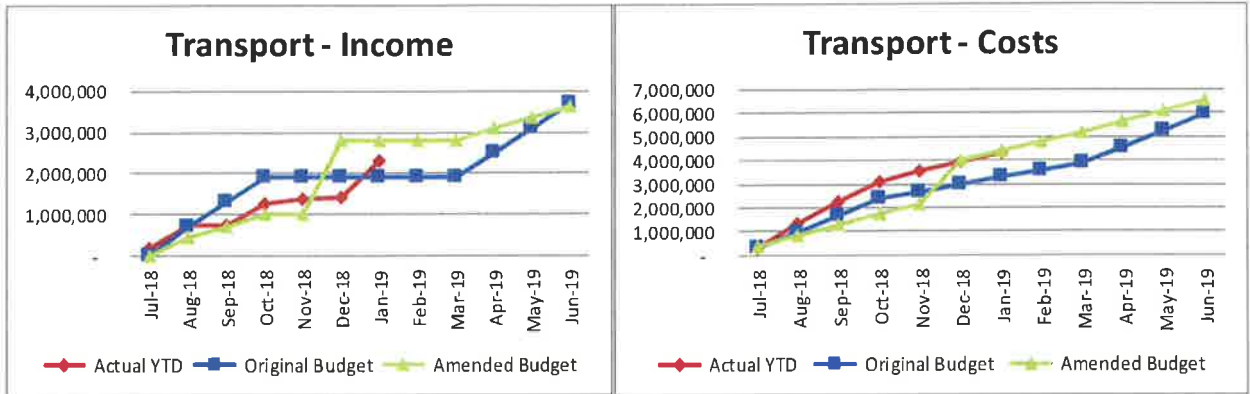
Recreation & Culture	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Civic Hall	11,324	33,662	(22,338) U	35,000	42,000	7,000 F
Recreation Centre	55,911	151,248	(95,336) U	29,000	218,850	189,850 F
Parks & Gardens	3,598	3,962	(365) U	331,000	6,800	(324,200) U
Libraries, Licencing & Telecentre	24,433	27,188	(2,755) U	46,668	46,618	(50) U
Other Cultural Matters	-	-	- F	-	-	- F
Television & Radio Re-Broadcast	4,160	4,160	- F	3,950	4,160	210 F
Civic Building Rentals	26,829	30,163	(3,334) U	59,247	51,708	(7,539) U
Total Income	126,255	250,383	(124,128) U	504,865	370,136	(134,729) U
Expenditure						
Civic Hall	113,879	119,826	5,947 F	202,477	198,536	3,941 F
Recreation Centre	551,283	643,108	91,825 F	1,004,507	1,051,478	(46,971) U
Parks & Gardens	233,466	247,961	14,495 F	503,762	419,149	84,613 F
Libraries, Licencing & Telecentre	85,275	85,492	217 F	150,824	145,824	5,000 F
Other Cultural Matters	18,309	20,693	2,384 F	61,453	35,551	25,902 F
Television & Radio Re-Broadcast	2,698	2,982	284 F	5,125	5,125	- F
Civic Building Rentals	79,762	81,738	1,976 F	125,413	130,102	(4,689) U
Total Expenditure	1,084,673	1,201,800	117,127 F	2,053,561	1,985,765	67,796 F
Recreation & Culture Total	(958,418)	(951,417)	(7,001) F	(1,548,695)	(1,615,629)	(66,934) U
Commentary	<p>Revenue: Variance in Civic Hall relates to lease income budgeted to be received in Jan, but has been received in Feb. Income for Recreation Centre relates to grant income yet to be received for the Sola Project.</p> <p>Expenditure: Recreation Centre variance due to closure over July. Parks and Garden costs down due to low activity by Town Crew at the oval.</p>			<p>Revenue: Recreation Centre revenue increased due to balance of grant funding expected for water slide and solar rebate. Parks & Gardens had grant funding revenue in for oval lighting and Shire Park upgrade, which will not be realised.</p> <p>Expenditure: Recreation Centre is expected to go over budget due to having to cover vacancies with contractors and additional spend added to enhance the provision of shade..</p>		

Capital Expenditure

F = Favourable U = Unfavourable

Cost Centre	Capital Project	YTD Actual	Original Budget	Amended Budget	Variance
Civic Hall	Civic Hall - Upgrade	-	45,000	45,000	- F
Aquatic & Recreation Centre	Solar Heating - Aquatic Centre	7,145	-	7,145	(7,145) U
	Hydro Slide	575	232,000	232,000	- F
	Gym Equipment Replacement	-	10,000	10,000	- F
	Pool Hand Rails	130	5,000	-	5,000 F
	Fence Repairs	-	-	-	- F
	Plant Room Equipment Refurbish	90,000	80,000	90,000	(10,000) U
Parks & Gardens	Oval Irrigation	12,990	51,000	12,949	38,051 F
	Oval Lighting	-	350,000	-	350,000 F
	Shire Park Upgrade	-	250,000	125,000	125,000 F
Other Recreation & Sport	Rodeo Grounds water meters	-	60,000	60,000	- F
		110,839	1,083,000	582,094	500,906 F

Transport Management Report for January 2019



Operating Statements

F = Favourable U = Unfavourable

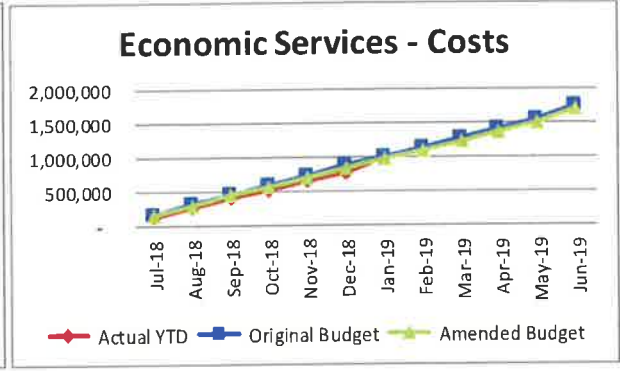
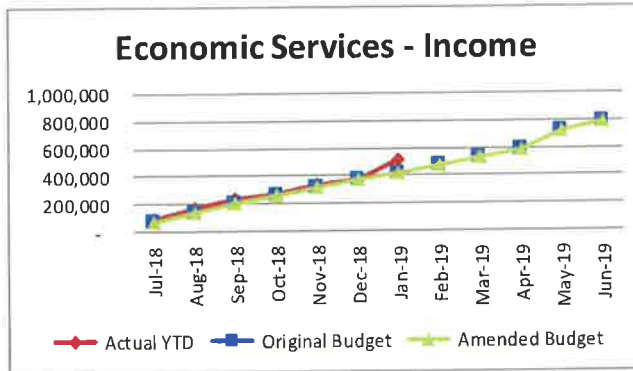
Transport	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Construction Rds., Sts & Bridges Etc.	290,084	793,278	(503,194) U	1,623,112	1,586,567	(36,545) U
Maintenance Rds., Sts & Bridges Etc	1,987,305	1,977,763	9,542 F	2,012,874	1,981,263	(31,611) U
Airport	19,817	34,061	(14,244) U	42,433	48,183	5,750 F
Total Income	2,297,206	2,805,102	(507,896) U	3,678,419	3,616,013	(62,406) U
Expenditure						
Maintenance Rds., Sts & Bridges Etc	2,489,699	2,527,349	37,650 F	3,333,409	4,389,908	(1,056,499) U
WANDRRA - Flood Reinstatement	1,431,964	1,431,964	(0) U	1,900,000	1,431,964	468,036 F
Airport	375,369	410,299	34,930 F	681,356	698,352	(16,995) U
Total Expenditure	4,297,032	4,369,612	72,580 F	5,914,765	6,520,224	(605,459) U
Transport Total	(1,999,827)	(1,564,510)	(435,317) F	(2,236,346)	(2,904,211)	(667,865) U
Commentary	<p>Revenue: Key activity has been around flood damage, therefore other road funding will be accessed after the wet season. Unfavourable variance is therefore timing.</p> <p>Expenditure: The road maintenance budget is timing and will be spent by year end. Airport variance relates to the invoice for the management of the airport one month behind.</p>			<p>Revenue: Road Construction funding variance is due to RRG funding reduction. Road Maintenance funding is due to Flood damage funding down by \$100k, as funds were not spent, this is offset by an increase in the Main Roads Direct Grant.</p> <p>Expenditure: The unfavourable variance in road maintenance spend is due to actual depreciation being higher than budgeted as calculated from the 2017-18 revaluation. All Flood Damage has now been done and was \$468k lower than budgeted.</p>		

Capital Expenditure

F = Favourable U = Unfavourable

Cost Centre	Capital Project	YTD Actual	Original Budget	Amended Budget	Variance
Construction Rds., Sts & Bridges	Roads - Capital Works	144,802	2,032,415	2,090,718	(58,303) U
Airport	Airport upgrades	36,757	28,601	65,358	(36,757) U
Plant Purchases	Vehicle Purchases x 3	-	164,000	112,000	52,000 F
	Ride on mower	-	30,500	30,500	- F
	-	-	-	100,000	(100,000) U
	-	-	-	-	- F
		181,559	2,255,516	2,398,576	(143,060) U

Economic Services Management Report for January 2019

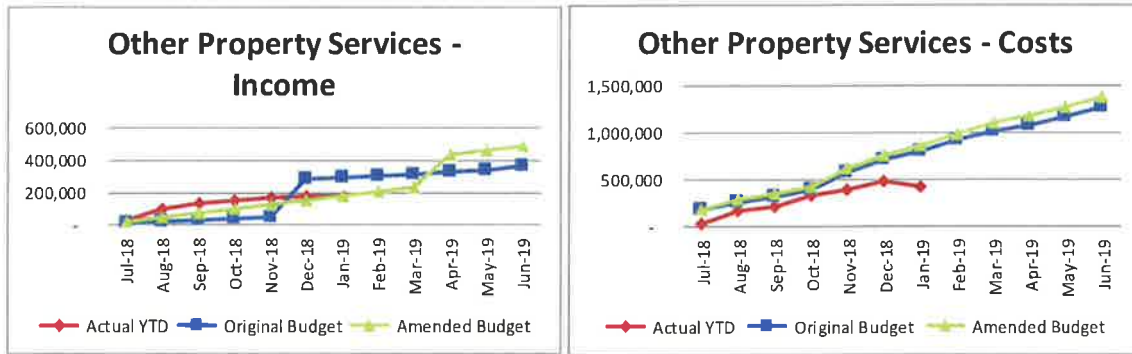


Operating Statements

F = Favourable U = Unfavourable

Economic Services	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
				Budget	Budget	Variance
Income						
Travel & Tourism Centre	115,135	116,662	(1,527) U	200,000	200,000	- F
Cafe Area	29,229	20,993	8,236 F	36,000	36,000	- F
Property Other	68,566	82,411	(13,845) U	141,300	141,300	- F
Post Office	160,745	188,993	(28,248) U	399,500	392,000	(7,500) U
Tourism Area Promotion	93	-	93 F	-	-	- F
Building Control	14,855	10,969	3,886 F	10,000	18,818	8,818 F
Economic Development	128,213	259	127,954 F	-	455	455 F
Total Income	516,835	420,287	96,548 F	786,800	788,573	1,773 F
Expenditure						
Travel & Tourism Centre	248,451	283,907	35,456 F	537,669	522,272	15,397 F
Cafe Area	15,537	15,701	164 F	20,930	26,930	(6,000) U
Property Other	129,328	139,319	9,991 F	259,332	238,277	21,055 F
Tourism Area Promotion	7,019	16,457	9,438 F	28,233	28,233	- F
Post Office	305,325	331,927	26,602 F	578,659	563,688	14,971 F
Building Control	26,844	28,890	2,046 F	52,997	48,716	4,281 F
Economic Development	262,194	155,875	(106,319) U	264,810	264,810	- F
Total Expenditure	994,700	972,076	(22,624) U	1,742,630	1,692,926	49,704 F
Economic Services Total	(477,864)	(551,789)	73,925 F	(955,830)	(904,354)	51,477 F
Commentary	<p>Revenue: Property Other income variance relates to budgeted rentals are less than actual. Post Office stock sales are below budget. Economic Development variance relates to invoice raised for scoping work on the Ducan (offset in costs below)</p> <p>Expenditure: Travel and Tourism variance relates to savings in staff costs and no costs yet allocated to website costs. Property other includes savings in spend on leased properties. Savings at the Post Office relates to Staff savings and lower stock purchases.</p>			<p>Revenue: Rates At this point in the year both budget and amended budget are the same.</p> <p>Expenditure: At this point in the year both budget and amended budget are the same.</p>		

Other Property Services Management Report for January 2019



Operating Statements

F = Favourable U = Unfavourable

Other Property Services	YTD Actual	YTD Budget	Variance	Original Budget	Amended Budget	Budget Variance
Income						
Administration	2,427	1,162	1,265 F	2,000	2,000	- F
Integrated Planning	-	-	- F	-	-	- F
Private Works	6,031	-	6,031 F	-	-	- F
Public Works Overheads General	-	-	- F	-	-	- F
Infrastructure Management	502	-	502 F	-	-	- F
Plant Operating Expenses	1,509	1,750	(241) U	7,000	3,000	(4,000) U
Miscellaneous	2,190	19,502	(17,312) U	14,700	33,440	18,740 F
Yarliyil Arts Centre	231,897	214,641	17,256 F	437,720	547,988	110,268 F
Total Income	244,555	237,055	7,500 F	461,420	586,428	125,008 F
Expenditure						
Administration	(183,236)	12,857	196,093 F	1,995	(5,002)	6,997 F
Integrated Planning	51,578	49,124	(2,454) U	250,718	80,947	169,771 F
Private Works	7,552	3,157	(4,395) U	5,418	5,418	- F
Public Works Overheads General	26,913	119,582	92,669 F	0	198,371	(198,370) U
Infrastructure Management	240,037	157,659	(82,378) U	283,903	245,879	38,023 F
Plant Operating Expenses	327	23,998	23,671 F	7,000	7,922	(922) U
Miscellaneous	29,100	232,589	203,489 F	387,798	398,753	(10,955) U
Yarliyil Arts Centre	314,066	320,893	6,827 F	437,437	547,759	(110,322) U
Total Expenditure	486,338	919,859	433,521 F	1,374,269	1,480,047	(105,779) U
Other Property Services	(241,783)	(682,804)	441,021 F	(912,849)	(893,620)	19,229 F
Commentary	<p>Revenue: Minimal variance.</p> <p>Expenditure: Administration costs in FBT, consultants, staff costs and training down year to date. Infrastructure Management has yet to charge recoveries for road projects. Miscellaneous variance relates to grants expected to be paid back, not yet processed and vandalism costs low.</p>			<p>Revenue: Miscellaneous favourable variance is an increase in budgeted income from insurance claims. Yarliyil increase in income reflects the increase in art sales.</p> <p>Expenditure: Integrated Planning costs will not be incurred this FY, these funds have been moved to a reserve to be utilised in 2019-20. Additional costs to Works for traineeships, staff incentives, addressing OSH issues and recruitment. Infrastructure Managements includes savings in consultant costs and Yarliyil costs up inline with sales.</p>		

Capital Expenditure

F = Favourable U = Unfavourable

Cost Centre	Capital Project	YTD Actual	Original Budget	Amended Budget	Variance
Administration	VoIP Phones router & PABX	7,675	16,000	16,000	- F
	Shire Office Floor Surface	-	75,000	75,000	- F
	Office - Photocopier	-	15,000	40,000	(25,000) U
		7,675	106,000	131,000	(25,000) U

APPENDIX 9.4.4B

STATEMENT OF CASH POSITION AS AT 31 January 2019

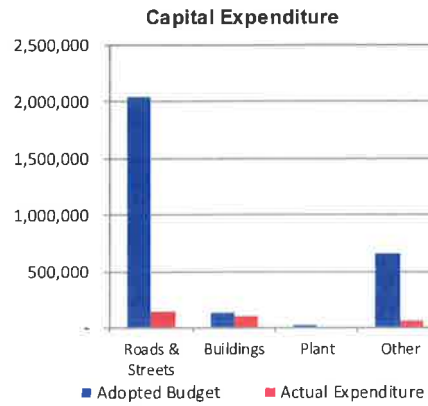
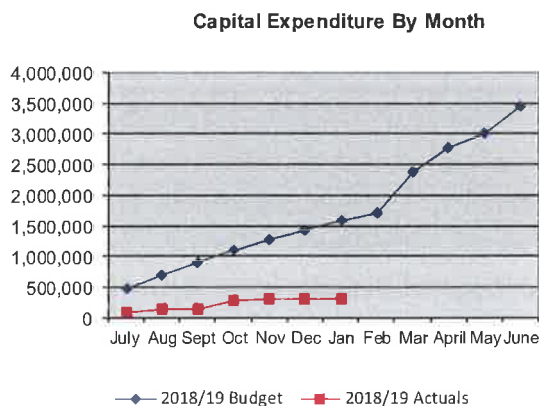
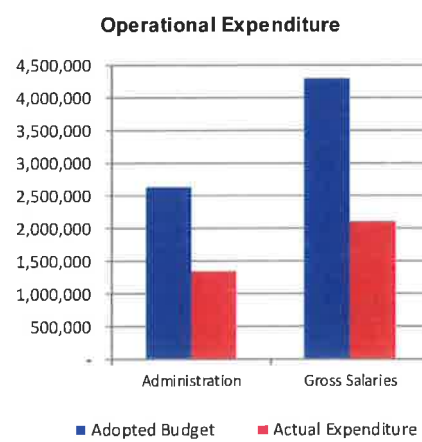
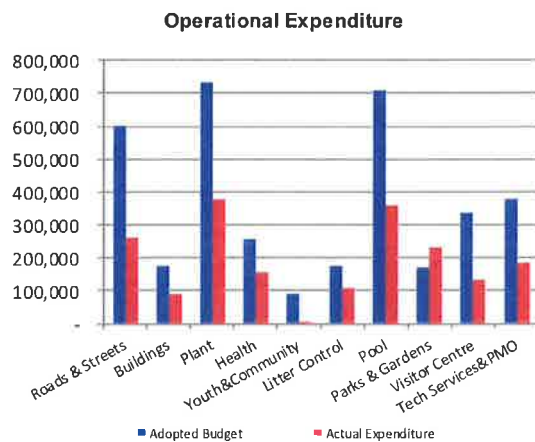
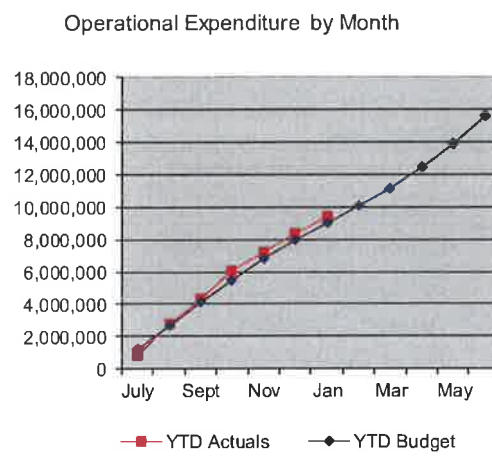
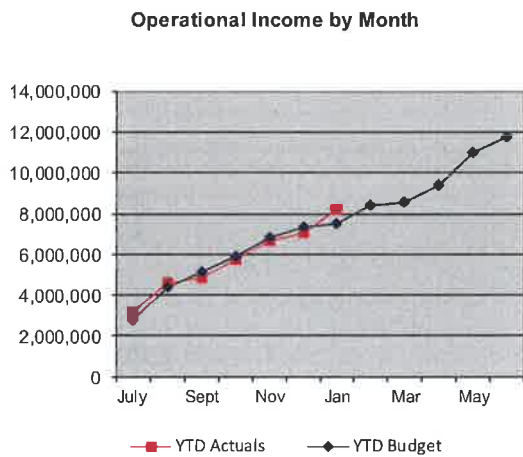
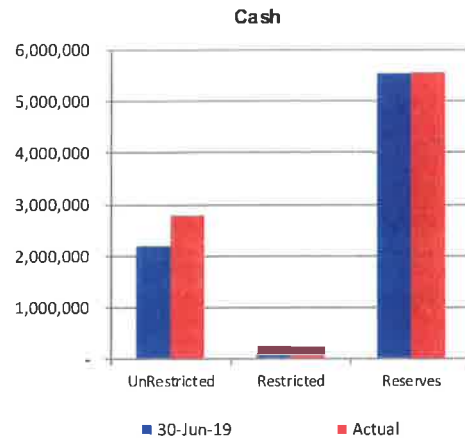
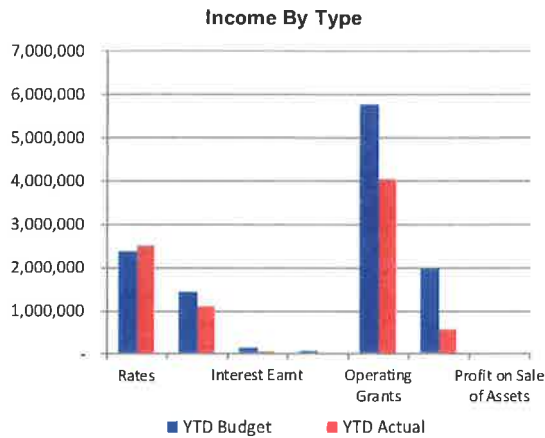
Cash Funds	
Municipal Cash on Hand	735.00
Municipal Account - General	\$2,527,575.28
Municipal Account - Restricted	265,394.00
Reserve Funds	5,457,739.10
Total Cash Funds	\$ 8,251,443.38

THIS IS REPRESENTED BY ;

Cash Reserves	
Employee Entitlement	670,442.47
Office Equipment	136,724.49
Office Redevelopment	798,915.14
Rehabilitation Refuse Disposal Reserve	40,928.66
Airport Operating	487,772.71
Plant Replacement	2,283,827.97
Acquatic Centre	367,052.08
Staff Housing	517,415.60
Rebroadcasting	63,925.32
EDL Community Donations	90,734.66
<i>Total Reserve Funds</i>	\$ 5,457,739.10
<i>Unspent Grants</i>	\$ 265,394.00
Available Funds	2,528,310.28
TOTAL FUNDS	\$ 8,251,443.38

APPENDIX 9.4.4C

Revenues and Expenditures at a Glance November 2018



APPENDIX 9.4.4D

Statement of Financial Activity

As At 31/01/2019

	2018/2019	2018/2019	2018/2019	31/01/2019	VARIANCE \$
	Adopted Budget	Current Budget	Budget Estimate YTD	YTD Actual	Budget Estimate YTD to Actual YTD
Opening Funds 01 July	3,915,086	3,626,010	3,626,010	3,626,010	-
Operating Income					
Rates	2,360,238	2,513,781	2,513,781	2,510,344	(3,437)
General Purpose Funding	2,149,579	2,330,570	1,207,175	1,181,599	(25,575)
Governance	-	-	-	0	-
Law, Order & Safety	11,000	9,636	5,593	3,574	(2,019)
Health	287,969	282,779	147,974	155,183	7,209
Welfare	989,069	975,957	488,545	528,409	39,864
Housing	190,713	190,713	111,244	121,124	9,880
Community amenities	462,000	582,920	450,459	511,805	61,346
Recreation & Culture	504,865	370,136	250,383	126,255	(124,128)
Transport	3,678,419	3,616,013	2,805,102	2,297,206	(507,896)
Economic Services	786,800	788,573	420,287	516,835	96,548
Other Property & Services	461,420	586,428	237,055	244,053	6,998
	11,882,072	12,247,507	8,637,597	8,196,387	(441,210)
Other Income					
Transfers from Reserves	234,500	212,000	-	-	-
New Loans	-	-	-	-	-
	234,500	212,000	-	-	-
Total Funds	16,031,658	16,085,517	12,263,607	11,822,396	(441,210)
Operating Expenditure					
General Purpose Funding	337,403	354,403	147,548	117,876	(29,672)
Governance	814,576	813,530	498,831	472,020	(26,811)
Law, Order & Safety	398,145	454,792	233,107	227,078	(6,029)
Health	543,912	511,807	302,685	310,875	8,190
Welfare	1,086,875	1,015,733	602,254	572,048	(30,206)
Housing	191,039	179,684	134,335	139,273	4,938
Community amenities	1,276,817	1,206,315	714,246	690,239	(24,006)
Recreation & Culture	2,053,561	1,985,765	1,201,800	1,084,673	(117,127)
Transport	5,914,765	6,520,224	4,369,612	4,297,032	(72,580)
Economic Services	1,742,630	1,692,926	972,076	994,700	22,624
Other Property & Services	1,374,269	1,480,047	919,859	485,836	(434,023)
	15,733,993	16,215,227	10,096,353	9,391,651	(704,702)
Capital Expenditure					
				-1,195,264	
Governance	-	-	-	-	-
Law, Order & Public Safety	-	30,000	-	-	-
Health	-	-	-	-	-
Education & Welfare	5,000	65,000	-	-	-
Housing	-	-	-	-	-
Community Amenities	-	30,000	-	-	-
Recreation & Culture	1,083,000	582,094	212,145	110,839	(101,306)
Transport	2,091,516	2,286,576	1,477,223	181,559	(1,295,664)
Economic Services	-	-	-	-	-
Other Property & Services	270,000	243,000	-	7,675	7,675
Works In progress	-	-	-	-	-
	3,449,516	3,236,670	1,689,368	300,073	(1,389,295)
Other Expenditure					
Loan Repayments (principal)	78,252	78,252	39,125	78,252	39,127
Transfers to Reserves	757,000	1,007,000	250,000	25,535	(224,465)
	835,252	1,085,252	289,125	103,786	(185,339)
		250,000			
Total Expenditure	20,018,761	20,537,149	12,074,846	9,795,511	(2,279,335)
REMOVE NON CASH ITEMS (Included in Above)					
Depreciation	3,929,100	5,072,427	2,958,851	2,952,097	(6,754)
Provisions/Accruals	-	-	-	(21,272)	(21,272)
Net written down value (assets)	58,002	70,517	70,517	\$0.00	(70,517)
	3,987,102	5,142,944	3,029,368	2,930,825	(98,543)
Surplus / (Deficit) (Or Net Current Assets)	(0)	691,311	3,218,129	4,957,711	1,739,582

APPENDIX 9.4.4E

Net Current Asset Position



As 31/01/2019

	31-January-2019	01-July-2018	2018/2019	2018/2019
	YTD Actuals	Opening Balance Brought Forward	Budget	Forecast Budget
CURRENT ASSETS				
Cash on Hand - Petty Cash Floats	735	735	735	735
Cash at Bank - Municipal Fund - General monies	2,792,969	2,204,096	47,804	739,115
Cash at Bank - Post Office Monies	793,735	659,546	1,000	1,000
Cash at Bank - Restricted - Unspent Grants	250,515	250,515	1,000	1,000
Cash at Bank - Restricted Reserve Funds	5,568,162	5,542,627	6,065,128	6,065,128
Sundry Debtors & Prepayments	375,687	627,831	150,000	150,000
Rates Debtors	778,698	394,528	219,181	219,181
ESL Levy	(563)	(1,036)	-	-
Inventories/Stock on Hand	132,074	132,074	82,074	82,074
GST - Refund from ATO	50,543	-	-	-
TOTAL CURRENT ASSETS	10,742,555	9,810,916	6,566,922	7,258,233
CURRENT LIABILITIES				
Creditors and Accruals	(40,180)	(642,292)	(517,535)	(517,535)
Employee entitlements	(536,835)	(501,917)	(762,856)	(762,856)
Employee Time in Lieu	(69,801)	(125,992)	-	-
Current Loan liability	(0)	0	(83,552)	(83,552)
GST - Payable to ATO	(176,609)	-	-	-
TOTAL CURRENT LIABILITIES	(823,426)	(1,270,201)	(1,363,943)	(1,363,943)
NET CURRENT ASSETS POSITION	9,919,129	8,540,715	5,202,979	5,894,290
Adjustments				
Items not included in calculation of Surplus/(Deficiency)				
Less Reserve Accounts	(5,568,162.29)	(5,542,627)	(6,065,128)	(6,065,128)
Add Trust Creditors	107	14		
Add Reserve Creditors				
Add Employee Provisions (Provided for v	606,637	627,909	778,597	778,597
Add Long Term Borrowings (Provided fo	0	(0)	83,552	83,552
REVISED NET CURRENT ASSETS POSITION	4,957,711	3,626,010	-	691,311

(or Surplus/ Deficiency Carried Forward)

9.5 COMMITTEE MEETINGS

9.5.1 Minutes – Cemetery Advisory Committee Meeting held 13 February 2019

ITEM NUMBER:	9.5.1
AUTHOR:	Musa Mono, Director Health & Regulatory Services
SENIOR OFFICER	 Noel Mason, Chief Executive Officer
MEETING DATE:	 21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

- 1.1 This report presents to Council the minutes of the Cemetery Committee meeting held 13 February 2019 and seeks consideration of adoption of the recommendations.
- 1.2 The following are the minutes of the Committee Meeting with the recommendations listed for endorsement by Council.

Report of the meeting of the Cemetery Advisory Committee held in the Shire of Halls Creek Council Chambers, 7 Thomas Street on Wednesday 13 February 2019.

The meeting commenced at 3.14pm.

PRESENT: Lynette Craig, Musa Mono (Director Health and Regulatory Services) and Jeannette Swan

ALSO PRESENT: Dean Graham (Senior Environmental Health Officer) and Lorri Dransfield (Executive Services Officer-Minutes)

APOLOGIES: Nil

ABSENT: Cr Trevor Bedford
Cr Rosemary Stretch

As the Chairperson was absent from the meeting and a quorum was available Ms Lynette Craig nominated Ms Jeannette Swan to chair the meeting. Ms Swan proceeded with the meeting

CONFIRMATION OF MINUTES OF PREVIOUS MEETING

The minutes of the meeting of 14 November 2018 were read and matters arising discussed.

Moved: Jeannette Swan

Seconded: Musa Mono

That the minutes of the meeting of the Cemetery Advisory Committee held on 14 November 2018 be confirmed, once the numbering has been amended, as a true and correct record of the meeting.

CARRIED 3/0

Resolution: CAC2019/01

3. MATTERS ARISING FROM THE PREVIOUS MINUTES

3.1 Ms Jeannette Swan advised that she had received quotes for pegs for numbering graves, Musa Mono to put into 2019/2020 Budget.

3.2 Ms Lynette Craig asked if the Committee could be advised of the budget for the Cemetery and how this has been arrived at. It should be explained so that everyone on the Committee is fully aware of any budgetary restraints/shortfalls.

3.3 Ms Lynette Craig asked for the result of the uncovered grave situation. Musa Mono and Dean Graham explained the process that the Shire went through to meet both families.

4. Update on Cemetery Maintenance

4.1 Request for quotes

4.1.1 Only one quote was received

4.2 Reserved Plots

4.2.1 Milly Hill reserved thirteen (13) plots, no payment received at time of this meeting.

4.2.2 It was suggested that any requests for reserved gravesites must be paid for within two weeks of request for reservation. If not paid then the reservation becomes void. The reservation should not be marked onto the cemetery map until paid in full.

Moved: Lynette Craig

Seconded: Jeannette Swan

That:

Requests for reserved gravesites must be paid in full within two weeks of request for reservation. If not paid then the reservation becomes void. The reservation should not be marked onto the cemetery map until paid in full.

CARRIED 3/0

Resolution: CAC2019/02

4.3 Survey of new section of new cemetery – Well drained area.

- 4.3.1 A round table discussion on this matter was held, and the Committee requested that the survey should be done as soon as possible.

Moved: Jeannette Swan

Seconded: Lynette Craig

The committee agreed that the survey should be done as soon as possible.

CARRIED 3/0

Resolution: CAC2019/03

4.4 Plants on graves

- 4.4.1 After a discussion it was decided that permission must be sought prior to any plants being placed on the gravesites. It was suggested that the Art Centre be approached to do up a bonnet sign showing the do's and don'ts for the cemetery. Ms Jeannette Swan volunteered to speak to Kevin Kelly at the Art Centre about this.

4.5 Wet weather protection of open graves

- 4.5.1 Dean Graham spoke to Derby Funerals and they use sheets of iron and put dirt around the edges which has been successful. Dean has sourced sausage socks and tarps which are held down by iron bars.

5. Burials - backfilling of graves by the community information leaflet

- 5.1 A brochure has been made and will be given out when a funeral application is made.

6. Progress in mapping cemetery

- 6.1 Community consultation is ongoing in identifying unknown graves.

7. Other General Business

- 7.1 Musa Mono is to inform the Shire President that the two Councillors on this committee did not attend and did not tender an apology.

- 7.2 Old gravesites are to be rebuilt/refilled by gravel – the successful bidder is to be advised of this requirement.

8. The next meeting was scheduled for 15 May 2019 at 3pm.

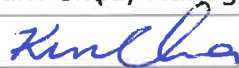

There being no further business, the Chairperson declared the meeting closed at 4.30pm.

Officers Recommendations

That:

The minutes of the meeting of the Cemetery Advisory Committee meeting held Wednesday 13 February 2019 be received and its recommendations endorsed.

9.5.2 Minutes – Audit Committee Meeting held 26 February 2019

ITEM NUMBER:	9.5.2
AUTHOR:	Kim Chya, Manager of Finance
	
SENIOR OFFICER	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

- 1.1 An Audit Committee meeting was held on Tuesday 26 February 2019 and Council therefore needs to receive the Minutes of this Audit Committee meeting and consider the Committee's recommendations to Council.
- 1.2 The following recommendations to Council arising from the Audit Committee Meeting are as follows:

Reports from Audit on the 2017/18 Financials

That:

- 1. The 2017-18 Independent Auditors' Report and the Audit Management Report and Audit Concluding Memorandum, issued by Moore Stephens be received by the Audit Committee.**
- 2. The Audit Committee endorse the response to the issues raised by the Auditors.**

Review of Compliance Audit Report

That it be recommended to the Council that:

- 1. The 2018 Compliance Audit Return has been reviewed by the Audit Committee; and**
- 2. Recommend to the Council, adoption of the Compliance Audit Return (CAR) for the calendar year ended 31 December 2018.**

Action Plan if issues identified from the review of Risk Management, Legislative Compliance and Internal Controls

That the Audit Committee:

- 1. Endorse the "Action Plan from review of Risk Management, Legislative Compliance and Internal Controls" as appended**

The minutes of the Audit Committee meeting held on the 26 February 2019 are now presented (Appendix 9.5.2A) to Council for consideration.

2.0 Statutory Environment:

Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 Provides that the general function of the local government is to provide for the good government of the persons in the district.

Sections 7.1A, B & C Outline the rules for the establishment and conduct of the Audit Committee.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

Nil

7.0 Financial Implications

There are no financial implications in respect to this report.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

Recommendations

COMMITTEE RECOMMENDATION (1)

That Council adopt the following recommendation:

- 1. The 2017-18 Independent Auditors' Report and the Audit Management Report and Audit Concluding Memorandum, issued by Moore Stephens be received by the Audit Committee.**
- 2. The Audit Committee endorse the response to the issues raised by the Auditors.**

VOTING REQUIREMENT: Simple Majority

COMMITTEE RECOMMENDATION (2)

That Council adopt the following recommendation:

- 1. The 2018 Compliance Audit Return has been reviewed by the Audit Committee; and**
- 2. Recommend to the Council, adoption of the Compliance Audit Return (CAR) for the calendar year ended 31 December 2018.**

ABSOLUTE MAJORITY REQUIRED

VOTING REQUIREMENT: Absolute Majority

COMMITTEE RECOMMENDATION (3)

That Council:

- 1. Endorse the "Action Plan from review of Risk Management, Legislative Compliance and Internal Controls" as appended in the Audit Committee minutes 26 February 2019.**

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION

That Council:

Instruct the President and Chief Executive Officer to sign off on the Compliance Audit Return (CAR) for the calendar year ended 31 December 2018 and that the return be submitted to the Department Local Government, Sport and Cultural Industries by 31 March 2019.

VOTING REQUIREMENT: Simple Majority

APPENDIX 9.5.2A



SHIRE OF HALLS CREEK MINUTES

**OF THE AUDIT COMMITTEE MEETING
HELD ON**

26 February 2019

7 Thomas Street, Halls Creek PO Box 21, Halls Creek WA 6770

P (08) 9168 6007 F (08) 9168 6235

E hcshire@hcshire.wa.gov.au

This page left blank intentionally

Please Note - These minutes have yet to be confirmed by Council/Committee as a true record of proceedings

TABLE OF CONTENTS
AUDIT COMMITTEE MEETING
THURSDAY 26 February 2019

1.	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	4
2.	RECORD OF ATTENDANCE/LEAVE OF ABSENCE (PREVIOUSLY APPROVED) / APOLOGIES/ LATE ARRIVALS / DISCLOSURE OF INTEREST	4
3.	PUBLIC QUESTION TIME	4
4.	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	4
5.	PETITIONS / DEPUTATIONS / PRESENTATIONS	5
6.	REPORTS OF OFFICERS AND COMMITTEES	
	6.1 Chief Executive Officer	
	6.1.1 Reports from Audit on the 2017/18 Financials	5
	6.1.2 Review of Compliance Audit Report	11
	6.1.3 Action Plan of issues identified from the review of Risk Management, Legislative Compliance and Internal Controls	15
7.	NEW DECISIONS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING	18
8.	MATTERS BEHIND CLOSED DOORS	18
9.	CLOSURE OF MEETING	18
10.	CERTIFICATION	18

APPENDICIES

Attachment No	Description	Page No
6.1.1A	Local Government Operational Guidelines - Financial Ratios	19
6.1.1B	Moore Stephens Management Report	22
6.1.1C	Local Government Operational Guidelines - Financial Ratios	25
6.1.2A	Compliance Audit Return	45
6.1.3A	Action Plan from review of Risk Management, Legislative Compliance and Internal Controls	56
6.1.4A	Review of Risk Management, Legislative Compliance and Internal Controls, by Moore Stephens	60

AUDIT COMMITTEE MEETING

MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The meeting was opened at 3.09pm by the Shire President.

2. RECORD OF ATTENDANCE/ LEAVE OF ABSENCE (PREVIOUSLY APPROVED)/ APOLOGIES/ LATE ARRIVALS/DECLARATIONS OF INTEREST

2.1 Attendance

Shire President
Deputy President
Councillors

Cr Malcolm Edwards
Cr Chris Loessl
Cr Brett Perkins
Cr Virginia O'Neil (arrived at 2.45pm)

Chief Executive Officer
Chief Financial Officer
Director Corporate Services
Director Executive Services

Noel Mason
Teresa Foster
Lloyd Barton
Kellie Gill

2.2 Leave of Absence (previously approved)

Nil

2.3 Apologies

Nil

2.4 Late Arrivals

Cr Virginia O'Neil arrived at 2.45pm

2.5 Declaration of Interests

Councillor/Staff Member	Item No.	Interest	Comments
Nil	Nil	Nil	Nil

3. PUBLIC QUESTION TIME

Nil

4. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

RESOLUTION: 2019/01

Moved: Cr Brett Perkins

Seconded: Cr Chris Loessl

That the Audit Committee confirm the minutes of the Audit Committee meeting held 15 February 2018 as a true and accurate record of that meeting.

3/0

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Mr Wen Shien Chai, Partner, Moore Stephens attended the Audit Committee meeting at 3.10pm via videoconference and gave a presentation to the committee. Mr Shien left the meeting at 3.28pm.

6. REPORTS OF OFFICERS AND COMMITTEES

6. CHIEF EXECUTIVE OFFICER

6.1.1 Reports from Audit on the 2017/18 Financials

ITEM NUMBER:	6.1.1
REPORTING OFFICER:	Teresa Foster, Chief Financial Officer
SENIOR OFFICER	Noel Mason, Chief Executive Officer
MEETING DATE:	26 February 2019
DISCLOSURE OF INTEREST:	The Reporting Officer has no interests to declare.

1.0 Matter for Consideration

1.1 The committee to receive and note the Independent Audit Report, the Audit Management Report and the Audit Concluding Memorandum for 2017-2018 from Moore Stephens.

2.0 Background

2.1 The annual financial audit for 2017-18 was carried out by Moore Stephens.

2.2 As per Section 7.9 of the Local Government Act (the 'Act'), an auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The financial audit is a process where independent auditors consider the financial processes and procedures of the Shire in accordance with Australian Auditing Standards. The report relates to the Shire's financial performance and position for the year ending 30 June 2018.

2.3 The auditor issued three documents:

1. Independent Audit Report
 2. Management Report
 3. Audit Concluding Memorandum
- 2.4 The independent audit report comments on the Shire's financial position and performance, and whether or not there are any breaches of the Local Government Act and the Local Government (Financial Management) Regulations 1996. It is this report that must be included in the Annual Report.
- 2.5 The full Council must adopt the Annual Report by absolute majority – the published Annual Report must include the Independent Audit Report.
- 2.6 The management report is from the auditor to management commenting on matters which arise during the course of the audit they wish to bring to Council's attention. It also raises matters that should be considered for the future.
- 2.7 The Audit Concluding Memorandum is a wrap up report providing a high-level summary of the audit and identifying the key audit risks and focus areas. It includes a commentary for each risk area of the audit, procedures performed to address the risks together with the outcomes. A summary of each risk area identified in the report is provided below.
- 2.7 The Independent Audit Report and Management Report from audit are attached. The Audit Concluding Memorandum is a confidential document and will be handed out separately.

3.0 Comments

Independent Audit Report

- 3.1 The independent audit report gave the opinion that the financial report of the Shire of Halls Creek:
- Is based on proper accounts and reports; and
 - Fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Audit Management Report

- 3.2 The ratios were again identified in the management report for the 2018-19 financial year. This is an issue that is raised each year will most likely be raised every year going forward.
- 3.3 The ratios were introduced in the 2012-13 year as a requirement for local governments in Western Australia. The ratios are seen as providing useful information for comparison to industry and internal benchmarks as well as trend analysis.

3.4 Ratios are quite complex calculations, which take quite a bit of explanation to understand. Attached to this report is a copy of the Local Government operational guidelines on ratios. This guide provides clear and simple explanations on each ratio with example calculations.

3.5 Audit provided commentary on the following ratios:

Operating Surplus Ratio

3.6 It was noted that this ratio has declined in the current year and has been negative for the last five years. It was also noted that with the revaluation of infrastructure assets, depreciation will reduce, and the ratio will improve. Notwithstanding this, audit also commented that Council and management will need to continue to consider ways to improve the operating position to increase the ratio above the basic acceptable target level of 0.15.

3.7 Response
Operating Surplus Ratio =

$$\frac{\text{Operating Revenue Minus Operating Expense}}{\text{Own Source Operating Revenue}}$$

3.8 This ratio is measuring if the Shire's own source operating revenue covers the total operating expenses.

3.9 The negative number is due to the Shire's revenue not fully funding depreciation and providing grant funded programs such as Youth Diversion and Aboriginal Health. This ratio will always be negative and below target levels, due to the heavy reliance on funding from grants, subsidies and contributions. This is an ongoing issue for the Shire and is something that should be monitored and managed closely.

3.10 With the revaluation of the infrastructure assets, the depreciation will be approximately \$1.2million less than last year and that will contribute to an improved number, however it is highly unlikely that the Council will achieve a positive number.

Asset Sustainability Ratio

3.11 It was noted that this ratio has deteriorated in the current year from 0.69 to 0.40, and has been below the Department of Local Government, Sport and Cultural industries target level of 0.90 for the past 5 years. The revised depreciation would assist in improving the ratio was acknowledged. It was also noted that management and council should consider reviewing its Asset Management plans, to help the Shire more accurately determine the required capital renewal expenditure.

3.12 Response
Asset Sustainability Ratio =

$$\frac{\text{Capital renewal and replacement expenditure}}{\text{Total Asset Value}}$$

Depreciation

- 3.13 With the introduction of asset revaluations, the value of roads increased significantly in the books. The annual depreciation rate increased significantly, along with the increase in the road valuation. The low ratio is suggesting either the Shire is not spending enough on roads to maintain at the same level of service or the depreciation is too high, which in turn suggests the total useful life of roads is incorrect.
- 3.14 The useful lives that were used in the roads valuation for the shire are generic by component type. On discussion with the roading engineers, even though the useful lives in the valuation appear to be correct, the fact of the matter is that we usually have a flood event every second or third year. When this happens, significant work is performed on the roads. Due to this flood damage work, the useful life of roads that have been washed out in flood and repaired will be extended. So even though the useful life of the roads appears to be correct in normal circumstances, this does not happen in reality in the Kimberley.
- 3.15 During 2017/18 the roads were revalued resulting in a decrease in the depreciation by about \$1.2 million per year. The effect of this will be seen in the 2018/19 ratio, however it will not bring it up to target levels.

Own Source Revenue Coverage Ratio

- 3.16 It was noted that this ratio is consistent with the prior year, but has been below the target level for the last five years. It was acknowledged that given the level of disability of the Shire due to population, size and geographical location, a lower ratio may be acceptable, provided other measures/factors remain strong.
- 3.17 The Shire is fully aware of its small and economically challenged rate base. The only realistic option for an increase in rates revenue to meet targets would be the addition of some substantial ratepayers. The Shire does what it can to attract new business within budget constraints; including an Economic Development Manager and working towards getting the Tanami sealed.
- 3.18 This is identified as a key issue in our risk management framework and something the Shire needs to be continuously aware of.
- 3.19 **Number of Council credit cards**
It was noted that the review found the credit card policy and procedures to be satisfactory, however given the size of the Shire, and the sensitivities surrounding credit cards, the number was considered too large.
- 3.20 **Response**
Credit cards have been reviewed and have been reduced to 12 cards, this will be reduced to 10 once the collection and cancellation process is complete. Also an electronic credit card processing and approval system had now been implemented.

Audit Concluding Memorandum

- 3.21 **Property Plant and Equipment Infrastructure.** A revaluation was performed in 2017/18. This is identified as a significant risk due to the required judgement applied in determining fair values and depreciation on these assets.
- 3.22 Based on the work performed, audit was satisfied that the assets and associated revaluation surplus are fairly stated and disclosed in the Financial Report.
- 3.23 **Employee Benefit Provision.** The calculation of the provision involves estimations and uncertainty in relation to inflation rates, discount factors, timing and probabilities of settlement.
- 3.24 Based in the work performed, audit was satisfied that the Shire's employee benefit provision is fairly stated and disclosed.
- 3.25 **Revenue.** Given the variety of revenue streams, there is a risk that revenue may not be recognised with relevant accounting standards.
- 3.26 Based in the work performed, audit was satisfied that the Shire's revenue is fairly stated and disclosed.
- 3.27 **Expenditure.** Expenditure forms a large part of local governments operations.
- 3.28 Based in the work performed, audit was satisfied that the Shire's expenditure is fairly stated and disclosed.
- 3.29 **Management Override of Controls.** Due to the unpredictable way in which overrides could occur, there is potential fraud risk.
- 3.30 Based in the work performed, audit was satisfied that the risk of fraud from management override has been reduced to an acceptable level.
- 3.31 **Related Party Disclosure.** This was a new area of disclosure for local governments commencing for the year ended 30 June 2017.
- 3.32 Based on work performed, audit was satisfied that related party transactions are properly disclosed and at arms' length basis.
- 3.33 **Significant Adverse Trends.** Based on the auditor's extensive local government experience, the statutory ratios were reviewed against industry benchmarks and previously reported ratios. How the ratios impact the operations of the Shire were looked at, as well as whether any breakdowns in systems or procedures highlighted or were indicative of a significant adverse trend in the financial management practices of the Shire.
- 3.34 Based on work performed, audit found nothing to indicate that there are significant adverse trends in the financial position or the financial

management practices of the Shire. It was noted that as per the management letter, the Operating Surplus, Asset Sustainability and Own Source Revenue Coverage ratios are below the industry benchmarks and need to be considered carefully moving forward to avoid any development of a significant adverse trend in the future.

3.35 Internal Controls Relevant to Audit. Although the focus of the audit is not on internal controls, audit from the knowledge of the Shire's organisation gained during the process have provided the following comments and suggestions:

- We have found that the internal control systems were adequate to enable the financial statements to be properly prepared and conveniently reviewed.
- We have no adverse feedback in relation to the capabilities of accounting personnel or in relation to the current accounting software.
- Whilst we found no issues with the Shire's internal controls were adequate, we did conclude, that the number of credit cards on issue is too high. We suggest that the number of credit cards should be reviewed, and guidelines should be established to streamline the number on issue.

4.0 Statutory Environment

4.1 Local Government (Audit) Regulations 1996 section 1 details the requirements of the audit committee function.

4.2 Local Government (Audit) Regulations 1996 section 9 details the requirements on the performance of the audit.

4.3 Local Government (Audit) Regulations 1996 section 10 details the requirements of the audit report.

4.4 Local Government Act 1995 Sections 7.9 to 7.12 details the requirements on the conduct of the audit.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

6.1 Nil

7.0 Financial Implications

7.1 Nil

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

9.0 Risk

9.1 Risk level is low and the risk is managed by policies and routine procedures.

9.2 Risk control Measures

There are no Risk Control Measures for the report.

RESOLUTION: 2019/02

Moved: Cr Brett Perkins

Seconded: Cr Chris Loessl

That:

- 1. The 2017-18 Independent Auditors' Report and the Audit Management Report and Audit Concluding Memorandum, issued by Moore Stephens be received by the Audit Committee.**
- 2. The Audit Committee endorse the response to the issues raised by the Auditors.**

3/0

6.1.2 Review of Compliance Audit Report

Cr Virginia O'Neil arrived and joined the meeting at 2.45pm

ITEM NUMBER:	6.1.2
REPORTING OFFICER:	Teresa Foster, Chief Financial Officer
SENIOR OFFICER	Noel Mason, Chief Executive Officer
MEETING DATE:	26 February 2019
DISCLOSURE OF INTEREST:	The Reporting Officer has no interests to declare.

1.0 Matter for Consideration

- 1.1 To consider and, if thought fit to recommend to the Council, adoption of the Compliance Audit Return (CAR) for the calendar year ended 31 December 2018 (attached with this agenda).

2.0 Background

- 2.1 Each local government is to carry out a compliance audit in respect of each calendar year against the requirements established by the Department of Local Government (DLG), and to formally adopt the Compliance Audit Return by Absolute Majority.
- 2.2 After the Compliance Audit Return has been presented to the Council, a certified copy of the Return along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Director General, Department of Local Government by March 31 in the following year.

3.0 Comments

- 3.1 The Compliance Audit Return is attached as (Appendix 6.1.2A). There have been three areas where a failure to comply have been identified:
- Integrated Planning and Reporting
 - Tenders for Providing Goods and Services
 - Delegation of Power / Duty
- 3.2 The Shire does not have up to date documents required within the integrated planning and reporting framework at this point in time. This has been identified as a priority, along with the review of the organisations policies and procedures. Work on the integrated planning documents is scheduled to start in July 2019.
- 3.3 It was picked up that there were three tenders awarded in 2018 where the written criteria for the tenders were not accepted by Council prior to being advertised. This process has now been modified to ensure this happens.
- 3.4 It was noted that not all exercised delegations were recorded. This process will be reviewed in the policy / procedures review currently being worked through.
- 3.5 It should also be noted that Councillors would rarely have any direct knowledge of most of the compliance issues that the Compliance Audit Return endeavours to audit. Council necessarily relies on the advice of its officers, and management are of the belief that the Council has been protected in this regard to the best of officers' ability.

4.0 Statutory Environment

4.1 Regulation 13 of the Local Government (Audit) Regulations 1996 lists the statutory requirements for which the compliance audit is needed. For the sake of brevity, the table is not reproduced here.

4.2 Regulation 14 of the Local Government (Audit) Regulations 1996 specifies 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 inserted in Gazette 23 Apr 1999 p. 1724 5; amended in Gazette 30 Dec 2011 p. 5580-1.]

4.3 Regulation 15 of the Local Government (Audit) Regulations 1996 specifies that:

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,

is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

- (2) In this regulation —

certified in relation to a compliance audit return means signed by —

 - (a) the mayor or president; and
 - (b) the CEO.

[Regulation 15 inserted: Gazette 23 Apr 1999 p. 1725; amended: Gazette 26 Jun 2018 p. 2386.]

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

5ivic - 4.1 A local government that is respected and accountable

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

6.1 Nil

7.0 Financial Implications

7.1 Nil

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

9.0 Risk

9.1 Risk level is low and the risk is managed by policies and routine procedures.

9.2 Risk control Measures

There are no Risk Control Measures for the report.

RESOLUTION: 2019/03

Moved: Cr Brett Perkins

Seconded: Cr Virginia O'Neil

That it be recommended to the Council that:

- 1. The 2018 Compliance Audit Return has been reviewed by the Audit Committee; and**
- 2. Recommend to the Council, adoption of the Compliance Audit Return (CAR) for the calendar year ended 31 December 2018.**

4/0

6.1.3 Action Plan of issues identified from the review of Risk Management, Legislative Compliance and Internal Controls

ITEM NUMBER:	6.1.3
REPORTING OFFICER:	Teresa Foster, Chief Financial Officer
SENIOR OFFICER	Noel Mason, Chief Executive Officer
MEETING DATE:	26 February 2019
DISCLOSURE OF INTEREST:	The Reporting Officer has no interests to declare.

1.0 Matter for Consideration

1.1 To receive and consider the Action Plan, as attached to address issues raised in the review of Risk Management, Legislative Compliance and Internal Control conducted by Moore Stephens.

2.0 Background

2.1 Regulation 17 of the Local Government (Audit) Regulations require the CEO to review the appropriateness and effectiveness of the risk management, internal controls and legislative compliance every 3 financial years and report to the audit committee.

2.2 At the Ordinary Meeting of Council held on 20 September 2018, Council received the following reports:

- CCC Report titled "A Report into how conflicts of interest undermine good governance - A Report on the Chief Executive Officer of the Shire of Halls Creek", released 30 August 2018.
- Moore Stephens Report titled "Review of issues arising from Crime and Corruption Commission (CCC) Investigation, and
- Moore Stephens Report titled "Review of risk management, legislative compliance and internal controls". (Known as the Reg 17 Audit Report)

2.3 Following submission of the three reports to the Department of Local Government, Sport and Cultural Industries (the Department), as outlined in the above resolution, the Acting CEO met with Department representatives in Perth on Monday 15 October 2018 to discuss the reports. Subsequently, the Department wrote to Council requesting Council prepare an Action Plan to implement the improvements as outlined in the three reports.

2.4 The Acting CEO prepared a draft "Implementation Action Plan" addressing the issues identified in the "Review of issues arising from Crime and Corruption Commission (CCC) Investigation", in consultation with the Department. Council endorsed this action plan at the Ordinary Council Meeting on 15 December 2018.

- 2.5 Initially the two reports prepared by Moore Stephens were going to be treated together with one action plan developed, however the Department's view was that as the Reg 17 Audit Report is a legislative requirement, that report should follow the required process through the Audit Committee.

3.0 Comments

- 3.1 Attached is the Action Plan from Moore Stephen's report "Review of Risk Management, Legislative Compliance and Internal Controls" (also known as the Reg 17 Audit Report). The action plan identifies the issues raised in the report along with a comment on each point including planned timeframes.
- 3.2 The CEO and senior management team are currently working on reviewing all policies, with a targeted completion date of April 2019. This will be followed by a review and development of administrative procedures and operational guidelines, which is targeted to be completed by June 19. This process will address many of the items listed in the action plan.

4.0 Statutory Environment

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 - Provides that the general function of the local government is to provide for the good government of persons in its district.

4.2 Local Government (Audit) Regulations 1996

Regulation 17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
- (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.9 Capacity for effective governance is established, maintained and enhanced

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

6.1 There are no policy implications in respect to the recommendation of this report, however there will be a need to be a major review the Shire's Policy Manual in due course.

7.0 Financial Implications

7.1 The financial implications of the recommendation, if any can be managed within the provisions contained in the 2018/19 Adopted Budget.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk

The matters contained in the report represent a moderate risk to the Shire if not appropriately addressed.

RESOLUTION: 2019/04

Moved: Cr Chris Loessl

Seconded: Cr Virginia O'Neil

That the Audit Committee:

1. Endorse the "Action Plan from review of Risk Management, Legislative Compliance and Internal Controls" as appended

4/0

7. NEW DECISIONS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

8. MATTERS BEHIND CLOSED DOORS

Nil

9. CLOSURE OF MEETING

There being no further business, the Shire President declared the meeting closed at 3.54pm.

10. CERTIFICATION

I, Malcolm Edwards, hereby certify that the Minutes of the Audit Committee of Council held on 26 February 2019 are confirmed as a true and accurate record.

SIGNED: _____

DATED: ____/____/____

Please Note - These minutes have yet to be confirmed by Council Committee as a true record of proceedings

APPENDIX 6.1.1A

MOORE STEPHENS

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF HALLS CREEK**

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
PO Box 5785, St Georges Terrace, WA 6831
T +61 (0)8 9225 5355
F +61 (0)8 9225 6181

www.moorestephenswa.com.au

Opinion

We have audited the accompanying financial report of the Shire of Halls Creek (the Shire), which comprises the Statement of Financial Position as at 30 June 2018, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Halls Creek:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation

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

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF HALLS CREEK (CONTINUED)**

REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives of the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

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

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

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF HALLS CREEK (CONTINUED)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) All required information and explanations were obtained by us.
- b) All audit procedures were satisfactorily completed in conducting our audit.
- c) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

MATTERS RELATING TO THE ELECTRONIC PUBLICATION OF THE AUDITED FINANCIAL REPORT

This auditor's report relates to the annual financial report of the Shire of Halls Creek for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI
PARTNER

Date: 5 November 2018
Perth, WA

5 November 2018

The Shire President
Shire of Halls Creek
PO Box 21
HALLS CREEK WA 6770

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
PO Box 5785, St Georges Terrace,
WA 6831

T +61 (0)8 9225 5355
F +61 (0)8 9225 6181

www.moorestephens.com.au

APPENDIX 6.1.1B

Dear Cr Edwards

MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2018

We advise that we have completed our audit procedures for the year ended 30 June 2018.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

We noted the following matters concerning the Shire's ratios we wish to draw to your attention:

OPERATING SURPLUS RATIO

This ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates and operating grants.

The Shire's ratio (after adjustment for FAGs and WANDRRA flood damage reimbursement and expenditure) has declined in the current year (from 0.86 to 1.10) and has been negative for the last five years.

A negative ratio indicates the local government is experiencing an operating deficit. A sustained period of deficits will erode the Shire's ability to service debt and maintain both its operational service level and asset base over the longer term whilst a positive ratio which is consistently above 0.15 provides the Shire with greater flexibility in meeting operational service levels and asset management requirements.

We acknowledge that the Shire had performed a comprehensive review of the unit rates, condition and Remaining Useful Life assessments of its infrastructure assets (in particular roads) during the current year revaluation process. This has resulted in a lower depreciable asset base compared to last year. Management anticipate, based on the valuation report, the depreciation expense will be lower for the next year and more reflective of asset consumption which would help to improve the Shire's operating position and this ratio.

Notwithstanding this, both Council and management will need to continue to consider ways to improve the operating position in order to increase the ratio above the basic acceptable target level of 0.15. This includes considering the sustainability of the current rating structure, identifying potential new avenues of revenue, and finding the optimum level of the Shire's operating expenses.

ASSET SUSTAINABILITY RATIO

This ratio expresses capital expenditure on renewal and replacement of existing assets as a percentage of depreciation costs. It is used to identify any potential decline or improvement in asset conditions. A percentage of less than 100% on an ongoing basis indicates assets may be deteriorating at a greater rate than spending on renewal or replacement.

This ratio has deteriorated in the current year from 0.69 to 0.40, and has been below the Department of Local Government, Sport and Cultural Industries target level of 0.90 for the past 5 years. A significant reason for the fluctuation in this ratio is the actual spending on renewal or replacement has not been consistent for the past five years.

We note the revised depreciation as discussed at the Operating Surplus Ratio above would assist the Shire to maintain its asset base more effectively and improve this ratio into the future by determining the appropriate level of depreciation for renewal and replacement of its existing assets.

Whilst acknowledging the above, we also note management and council should consider reviewing its Asset Management plans, to help the Shire more accurately determine the required capital renewal expenditure over the next 10 years in line with its Long Term Financial Plan in view of the revised depreciation costs.

OWN SOURCE REVENUE COVERAGE RATIO

This ratio measures the Shire's ability to cover operating expenses from own source revenue. The higher the ratio, the more self-reliant the Shire is.

The Shire's ratio (after adjustment for FAGs and WANDRA flood damage reimbursement and expenditure) is consistent with the prior year, but has been below the Department of Local Government, Sport and Cultural Industries target level for the last five years.

Whilst this is below the accepted industry benchmark, given the level of disability of the Shire due to population, size and geographical location, a lower ratio may be acceptable, provided other measures/factors remain strong as discussed above at the Operating Surplus Ratio.

Summary

As detailed above, whilst some ratios are below the accepted industry benchmark, given the relative strength of the other ratios and the Shire's balance sheet, lower ratios may be acceptable in the short term, provided other measures/strategies are maximised. Notwithstanding this, some of the ratios still appear to be trending downwards over the longer term and this should be considered moving forward.

We would like to take this opportunity to stress one off assessments of ratios at a particular point in time can only provide a snapshot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their interpretation is much improved if they are calculated as an average over time with the relevant trends being considered.

In particular this year, the circumstances relating to infrastructure asset valuations and depreciation provided mitigating circumstances. We suggest that next year these ratios be considered with this in mind.

NUMBER OF COUNCIL CREDIT CARDS

The Shire has 23 credit cards currently in use with a total combined limit of \$200,000. Whilst we appreciate that credit cards are used as a business tool to help overcome the remoteness of the Shire, credit cards do require additional administrative effort and robust controls to be in place.

Whilst taking into account management's comments on the similar point raised last year, given the size of the Shire and sensitivities surrounding credit cards, we consider this number to be too large.

The number of credit cards should be reviewed, and guidelines established to streamline the number on issue. This will help ensure robust and stringent controls remain over Shire expenditure at all times.

We noted no other matters we wish to draw to your attention.

UNCORRECTED MISSTATEMENT

We advise there were no uncorrected misstatements noted during the course of the audit.

We take this opportunity to thank the Shire for their assistance provided during the audit.

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

Yours faithfully



Wen-Shien Chai
Partner
Moore Stephens

Encl.

Please Note - These minutes have yet to be confirmed by Council/Committee as a true record of proceedings



Government of **Western Australia**
Department of **Local Government and Communities**

APPENDIX 6.1.1C

Local Government Operational Guidelines

Number 18 – June 2013

Financial Ratios

Please Note - These minutes have yet to be confirmed by Council Committee as a true record of proceedings

1. Introduction

This guideline is intended to provide a clear explanation of each ratio required to be included in the annual financial report under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

An explanation of the purpose of each ratio is included to ensure staff and elected members are able to interpret what the ratio result means for the local government.

Definitions are included to fully describe what is meant by the terms used in the ratios.

2. Purpose

The guideline is designed to assist local government officers in preparing financial ratios, and provide elected members and officers with an understanding of each ratio.

Financial ratios are designed to provide users of annual financial reports with a clearer interpretation of the performance and financial results of a local government and a comparison of trends over a number of years.

On occasions, there have been inconsistencies in the calculation and interpretation of financial ratios. If information is to be meaningful, it should be prepared accurately and consistently. Ratios may be disclosed as a percentage or a factor of one.

These indicators provide a short term measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government and Planning Ministers' Council. They provide for a comprehensive

tool for monitoring the financial sustainability of local governments.

3. Legislation

Financial ratios are included in the notes to the annual financial report. These ratios provide users with key indicators of the financial performance of a local government and include comparisons with two prior years.

Under regulation 50 of the *Local Government (Financial Management) Regulations 1996*, the annual financial report is to include, for the financial year covered by the annual financial report and the two preceding financial years, the following:

- a) current ratio;
- b) asset consumption ratio;
- c) asset renewal funding ratio;
- d) asset sustainability ratio;
- e) debt service cover ratio;
- f) operating surplus ratio; and
- g) own source revenue coverage ratio.

As several of the ratios are to be reported for the first time in the 2012/13 financial year, local governments are expected to make reasonable efforts to calculate the ratios for the two prior years. However comparatives for 2010/11 and 2011/12 are not required for the assets consumption ratio or asset renewal funding ratio.

This guideline analyses each of these ratios according to the information they provide. The ratios are classified under the following headings:

- (i) liquidity ratio;
- (ii) debt ratio;
- (iii) coverage ratio;
- (iv) financial performance ratio; and
- (v) asset management ratios.

4. Ratios

4.1 Liquidity Ratio

Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the 'Current Ratio'. This ratio provides information on the ability

of a local government to meet its short-term financial obligations out of unrestricted current assets. The calculation of this ratio is explained as follows:

Current Ratio	
Current Ratio =	$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$
Purpose:	This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.
Standards	The standard is not met if the ratio is lower than 1:1 (less than 100%) The standard is met if the ratio is greater than 1:1 (100% or greater) A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.
Definitions:	
'Current Assets'	Means the total current assets as shown in the balance sheet.
'Current Liabilities'	Means the total current liabilities as shown in the balance sheet.
'Restricted Asset'	Means an asset the use of which is restricted, wholly or partly, by a law made or a requirement imposed outside of the control of the local government, where the restriction is relevant to assessing the performance, financial position or financing and investment of the local government. This includes all section 6.11 cash reserves as these are restricted by the Act '... by a law made ...', unspent specific grants and other restricted cash identified by the local government, as these are restricted by '... a requirement imposed outside of the control of the local government ...'
'Liabilities Associated with Restricted Assets'	Means the lesser value of a current liability or the cash component of restricted assets held to fund that liability. Commonly this is the cash reserve for long service leave, annual leave and other employee entitlements. Ideally the cash reserve amount should be the same as the provision amount but this is rarely the case. <ul style="list-style-type: none"> • Only make a deduction if there is a cash reserve. • If the cash reserve is greater than the provision amount, only deduct the amount of the provision. • If the provision amount is greater than the cash reserve, only deduct the amount of the cash reserve. • If the cash reserve is for the purpose of long service leave (or other specific leave) then only adjust for that specific leave provision and not the total of all leave provisions.

4.2 Debt Ratio

A local government’s ability to service debt is measured by the ‘Debt Service Cover Ratio’. This is the measurement of a local government’s ability to produce enough cash to cover its debt payments.

Debt Service Cover Ratio	
Debt Service Cover Ratio =	$\frac{\text{Annual Operating Surplus BEFORE Interest and Depreciation}}{\text{Principal and Interest}}$
Purpose:	This ratio is the measurement of a local government’s ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.
Standards	A Basic standard is achieved if the ratio is greater than or equal to two. An Advanced standard is achieved if the ratio is greater than five.
Definitions:	
‘Annual Operating Surplus Before Interest and Depreciation’	Means operating revenue minus net operating expense.
‘Operating Revenue’	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
‘Net Operating Expense’	Means operating expense excluding interest and depreciation.
‘Interest’	Means interest expense for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.
‘Depreciation’	Has the meaning given in the AAS.
‘Principal and Interest’	Means all principal and interest for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.

Please Note - These minutes have yet to be confirmed by Council/Council as a record of proceedings.

4.3 Coverage Ratio

A local government's ability to cover its costs through its own taxing and revenue efforts is measured by the 'Own Source Revenue Coverage Ratio'.

Own Source Revenue Coverage Ratio	
Own Source Revenue Coverage Ratio =	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$
Purpose:	<p>This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts.</p> <p>Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.</p>
Standards	<p>A Basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6).</p> <p>An Intermediate standard is achieved if the ratio is between 60% and 90% (or 0.6 and 0.9).</p> <p>An Advanced standard is achieved if the ratio is greater than 90% (or > 0.9).</p>
Definitions:	
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.

*Note: Typically local governments disclose, in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.4 Financial Performance Ratio

A key indicator of a local government’s financial performance is measured by the ‘Operating Surplus Ratio’. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset management and the community’s service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government’s ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
‘Operating Revenue’	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
‘Operating Expense’	Means the expense that is operating expense for the purposes of the AAS.
‘Own Source Operating Revenue’	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

*Note: Typically local governments disclose in their annual financial statements, a nature or type classification described as ‘Reimbursements and Recoveries, Contributions and Donations’ (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.5 Asset Consumption Ratio

This ratio seeks to highlight the aged condition of a local government’s stock of physical assets.

If a local government is responsibly maintaining and renewing / replacing its assets in accordance with a well prepared

asset management plan, then the fact that its Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

Asset Consumption Ratio	
Asset Consumption Ratio=	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$
Purpose:	This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.
Standards:	Standard is met if the ratio can be measured and is 50% or greater (0.50 or >). Standard is improving if the ratio is between 60% and 75% (0.60 and 0.75).
Definitions:	
‘Depreciated Replacement Cost of Assets’	Has the meaning given in the AAS. AASB 136 paragraph Aus 6.2 defines depreciated replacement cost as ‘... the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.’
‘Current Replacement Cost’	In AASB 136 paragraph Aus 32.2 ‘The current replacement cost of an asset is its cost measured by reference to the lowest cost at which the gross future economic benefits of that asset could currently be obtained in the normal course of business.’ In addition, AASB 13 paragraph B8 provides ‘The cost approach reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).’ More detailed explanation is included in AASB 13 paragraph B9.
‘Current Replacement Cost of Depreciable Assets’	Means the cost of replacing assets at current prices.

Note that the values for depreciated replacement cost of depreciable assets and the current replacement cost of depreciable assets are not amounts disclosed in the annual financial statements and the calculations involved should be discussed with auditors.

4.6 Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on **renewal** or **replacement** of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Asset Sustainability Ratio	
Asset Sustainability Ratio =	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation}}$
Purpose:	This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
Standards:	Standard is met if the ratio can be measured and is 90% (or 0.90) Standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).
Definitions:	
'Capital Renewal and Replacement Expenditure'	Means expenditure to renew or replace existing assets. In other words, it is expenditure on an existing asset to return the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure. As it reinstates existing service potential it may reduce operating and maintenance costs.
'Depreciation'	Has the meaning given in the AAS. Under AASB 116 paragraph 6, 'Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.' In other words, depreciation represents the allocation of the value of an asset (its cost less its residual value) over its estimated useful life to the local government. Depreciation expense can be sourced from the audited annual financial report.
'Depreciable Amount'	Under AASB 116 paragraph 6, 'Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.'
'Residual Value'	Under AASB 116 paragraph 6, 'The residual value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.'
'Useful Life'	Under AASB 116 paragraph 6, 'Useful life is: (a) the period over which an asset is expected to be available for use by an entity; or (b) the number of production or similar units expected to be obtained from the asset by an entity.'

4.7 Asset Renewal Funding Ratio

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses.

The ratio is calculated from information included in the local government's Long Term Financial Plan and Asset Management Plan; **not** the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should generally be applied in Net Present Value (NPV) calculations.

Asset Renewal Funding Ratio

$$\text{Asset Renewal Funding Ratio} = \frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$$

Purpose: This ratio is a measure of the ability of a local government to fund its projected asset renewal / replacements in the future.

Standards: Standard is met if the ratio is between 75% and 95% (or 0.75 and 0.95), Standard is improving if the ratio is between 95% and 105% (or 0.95 and 1.05), and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.

Definitions:

'NPV' Means Net Present Value.

'Planned Capital Renewals' Means capital renewal and replacement expenditure as estimated in the long-term financial plan.

'NPV of Planned Capital Renewals' is therefore The total of all capital expenditures on renewals and replacement included in the 10-year long term financial plan, expressed in current year values.

'Required Capital Expenditure' Means capital renewal and replacement expenditure as estimated in the asset management plan.

'NPV of Required Capital Expenditure' is therefore The total of all required capital expenditures on renewals in the 10-year forecast period as indicated in the asset management plans or asset forecasts, expressed in current year values.

5. Ratio Calculations

Detailed calculations of each of the seven ratios are included in this section. The calculations are based on the extracts of financial information from annual financial statements or long-term and asset management plans included at section six (6) of this guideline.

Ratio Calculations are for the year 200Y

		<u>(Current Assets MINUS Restricted Assets)</u>			
a) Current Ratio				<u>(Current Liabilities MINUS Liabilities Associated with Restricted Assets)</u>	
=	(1) <u>(8,156,143 – 6,728,955)</u>	(2) <u>(2,033,690 – 644,160)</u>	=	<u>1,427,188</u>	<u>1,389,530</u>
	(3)	(4)			1.03:1 (or 103%)

[Numbers taken from statement of financial position and cash and cash equivalents note]

				<u>Annual Operating Surplus BEFORE Interest and Depreciation</u>	
b) Debt Service Cover Ratio				<u>Principal and Interest</u>	
=	(5) <u>(20,707,319+44,048)</u>	(6) <u>+98,325)</u>	(7) <u>-(21,365,583+50,000</u>	(8) <u>+96,257))</u>	<u>6,241,123</u>
	(9)	(10)	(11)	<u>166,854</u>	37.4
	(12)	(11)			

[Numbers taken from statement of comprehensive income by nature or type and rate setting statement]

				<u>Own Source Operating Revenue</u>	
c) Own Source Revenue Coverage Ratio				<u>Operating Expense</u>	
=	(13) <u>(8,165,843+4,999,717+498,964+55,200+44,048)</u>	(14)	(15)	(16)	(16) <u>13,763,772</u>
	(7)	(9)	(8)	<u>21,513,908</u>	0.64 (or 64%)
				(17)	

[Numbers drawn from statement of comprehensive income by nature or type]

Ratio Calculations are for the year 200Y

d) Operating Surplus Ratio
$$\frac{\text{(Operating Revenue MINUS Operating Expense)}}{\text{Own Source Operating Revenue}}$$

	[5]	[6]	[17]				
=	$\frac{((20,707,319+44,048) - (21,513,908))}{13,763,772}$			=	$\frac{-762,541}{13,763,772}$	=	-5.5% (or -0.055)
		[18]					

[Numbers drawn from statement of comprehensive income by nature or type and Own Source Operating Revenue same as in c) above]

e) Asset Consumption Ratio
$$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$$

	[19]	[20]				
=	$\frac{(18,847,904+183,226,214)}{(29,284,194+283,543,863)}$		=	$\frac{202,074,118}{312,828,057}$	=	64.6% (or 0.646)
		[21]			[22]	

[Numbers drawn from notes 7a. and 8a.]

f) Asset Sustainability Ratio
$$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation Expense}}$$

	[23]	[24]	[25]	[26]				
=	$\frac{660,185* + 2,031,457 + 46,798 + 2,976,240}{6,907,407}$				=	$\frac{5,714,680}{6,907,407}$	=	82.7% (or 0.827)
			[10]					

*Note: while described as land and building in the rate setting statement, for the purpose of this example the expenditure is assumed to all relate to buildings.
[Numbers drawn from rate setting statement]

g) Asset Renewal Funding Ratio
$$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$$

		[27]			
NPV Planned from LTF Plan	=	67,398	=	92.2%	
NRV Required from AM Plan		73,099	=	(or 0.922)	
		[28]			

[Numbers drawn from Long Term Financial Plan (planned renewals) and Asset Management Plan (required renewals)]

6. Extracts of Financial Information from which ratios are calculated

6.1 Annual Financial Statements Extracts

Statement Of Financial Position For The Year Ended 30 June 201Y			
	NOTE	Current Actual \$	Prior Actual \$
Current Assets			
Cash and Cash Equivalents	3	6,781,850	6,005,704
Investments	4	190,000	0
Trade and Other Receivables		527,980	594,914
Inventories		656,313	590,852
Total Current Assets		8,156,143 (1)	7,191,470
Non-Current Assets			
Receivables		475,355	461,669
Inventories		2,878,873	2,000,000
Property, Plant and Equipment		31,578,071	31,445,812
Infrastructure		183,226,214 (20)	181,334,195
Total Non-Current Assets		218,158,483	215,241,676
Total Assets		226,314,626	222,433,146
Current Liabilities			
Trade and Other Payables		1,126,295	893,304
Long Term Borrowings		83,612	64,886
Provisions	11	823,783	924,356
Total Current Liabilities		2,033,690 (3)	1,882,546
Non-Current Liabilities			
Long Term Borrowings		2,358,215	419,894
Provisions	11	459,277	648,258
Total Non-Current Liabilities		2,817,492	1,068,152
Total Liabilities		4,851,182	2,950,698
Net Assets		221,463,444	219,482,448
Equity			
Retained Surplus		113,817,172	112,717,798
Reserves - Cash/Investment Backed	12	5,162,318	3,530,196
Reserves - Asset Revaluation		102,483,954	103,234,454
Total Equity		221,463,444	219,482,448

**Statement Of Comprehensive Income
By Nature Or Type
For The Period Ended 30 June 201Y**

	NOTE	201Y Actual \$		201Y Budget \$	201X Actual \$
Revenue					
Rates	24	8,165,843	(13)	8,074,469	7,633,920
Operating Grants, Subsidies and Contributions	30	6,987,595		5,548,348	5,609,425
Fees and Charges	29	4,999,717	(14)	4,253,486	4,165,652
Service Charges	26	0		0	0
Interest Earnings	2(a)	498,964	(15)	385,100	413,708
Other Revenue		55,200	(16)	27,304	30,435
		20,707,319	(5)	18,288,707	17,853,140
Expenses					
Employee Costs		(8,896,802)		(8,772,958)	(7,826,475)
Materials and Contracts		(4,120,422)		(3,926,230)	(3,064,784)
Utilities		(443,972)		(435,600)	(404,245)
Depreciation	2(a)	(6,907,407)	(10)	(7,100,000)	(7,435,789)
Interest Expenses	2(a)	(96,257)	(11)	(399,441)	(37,753)
Insurance		(336,390)		(333,163)	(326,578)
Other Expenditure		(564,333)		(828,951)	(512,377)
		(21,365,583)	(7)	(21,796,343)	(19,608,001)
		(658,264)		(3,507,636)	(1,754,861)
Non-Operating Grants, Subsidies and Contributions	30	3,494,037		5,856,328	4,933,510
Fair Value Adjustments to financial assets at fair value through profit and loss	2(a)	(50,000)	(8)	0	0
Profit on Asset Disposals	21	44,048	(6)	2,333,736	96,518
Loss on Asset Disposal	21	(98,325)	(9)	(49,155)	(43,985)
		3,389,760		8,140,909	4,986,043
Net Result		2,731,496		4,633,273	3,231,182
Other Comprehensive Income					
Changes on revaluation of non-current assets	13	(750,500)		0	0
Total Other Comprehensive Income		(750,500)		0	0
Total Comprehensive Income		1,980,996		4,633,273	3,231,182

Rate Setting Statement For The Period Ended 30 June 201Y

	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Revenue				
Governance		108,566	93,221	81,376
General Purpose Funding (Excl Rates)		4,104,679	3,970,416	3,855,332
Law, Order, Public Safety		686,829	556,802	864,126
Health		262,378	176,240	175,879
Education and Welfare		1,660,935	1,416,806	1,291,279
Housing		520	600	460
Community Amenities		1,688,168	1,803,650	1,324,894
Recreation and Culture		1,328,903	2,171,562	1,403,700
Transport		4,783,531	3,960,367	5,365,366
Economic Services		503,702	387,060	385,897
Other Property and Services		1,000,611	3,916,478	499,839
		16,128,822	18,453,202	15,248,148
Expenses				
Governance		(826,169)	(908,185)	(763,010)
General Purpose Funding		(171,816)	(158,077)	(154,898)
Law, Order, Public Safety		(1,137,630)	(1,349,794)	(928,250)
Health		(356,604)	(331,717)	(296,011)
Education and Welfare		(1,743,528)	(1,682,025)	(1,495,536)
Housing		(1,657)	(1,500)	(1,432)
Community Amenities		(2,859,238)	(3,057,906)	(2,755,017)
Recreation and Culture		(4,259,938)	(4,243,523)	(3,800,603)
Transport		(8,641,626)	(8,380,666)	(8,156,823)
Economic Services		(616,182)	(598,183)	(469,186)
Other Property and Services		(899,520)	(1,133,922)	(831,220)
		(21,513,908)	(21,845,498)	(19,651,986)
Net Result Excluding Rates		(5,385,086)	(3,392,296)	(4,403,838)
Adjustments for Cash Budget Requirements: Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	21	54,277	(2,284,581)	(52,533)
Movements in Assets/Liabilities		2,077	0	104,502
Depreciation on Assets	2(a)	6,907,407	7,100,000	7,435,789
Net Non-Cash Expenditure/Revenue		6,963,761	4,815,419	7,487,758

Rate Setting Statement For The Period Ended 30 June 201Y				
	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Capital Expenditure/Revenue				
Purchase of Land Held for Resale		(2,056,759)	(4,076,189)	(702,227)
Purchase Land and Buildings	20	(660,185)	(1,787,479)	(957,226)
Purchase Plant and Equipment	20	(2,031,457)	(2,686,903)	(2,165,913)
Purchase Furniture and Equipment	20	(46,798)	0	0
Infrastructure Assets	20	(2,976,240)	(3,704,824)	(6,319,171)
Infrastructure Assets – New		(3,710,100)	(7,500,000)	0
Repayment of Debentures	23(a)	(70,597)	(70,597)	(68,526)
Proceeds from Disposal of Assets	21	759,429	5,904,712	655,232
Proceeds from New Debentures	23	2,027,644	2,188,452	350,000
SS Loan Principal Income	23	24,393	24,393	48,098
Transfers to Reserves	12	(3,376,061)	(1,478,584)	(2,952,482)
Transfers from Reserves	12	1,743,939	2,447,854	1,883,320
ADD Surplus/(Deficit) July 1 B/F	24(b)	1,841,049	1,290,473	1,351,004
LESS Surplus/(Deficit) June 30 C/F	24(b)	1,163,514	0	1,841,049
Amount Required to be Raised from Rates	24(a)	(8,116,582)	(8,025,569)	(7,635,020)

3 Cash And Cash Equivalents				
	NOTE	201Y \$		201X \$
Cash - Unrestricted Muni		52,895		850,416
Cash - Restricted		6,728,955	(2)	5,155,288
	14(a)	6,781,850		6,005,704
The following restrictions have been imposed by regulations or other externally imposed requirements:				
Land Purchase and Development Reserve	12	941,906		434,375
Plant Reserve	12	1,175,544		806,956
Building Reserve	12	1,777,669		1,224,785
Sanitation Services Reserve	12	623,039		406,750
Employee Entitlements	12	644,160	(4)	657,330
Total Reserves		5,162,318		3,530,196
Unspent Grants	2(d)	1,566,637		1,625,092
Total Unspent Grants and Loans		1,566,637		1,625,092
Total Restricted Cash		6,728,955		5,155,288

7a Property, Plant and Equipment (PP&E)		
	201Y \$	201X \$
Land – Fair Value	12,730,167	12,457,362
Less Accumulated Depreciation	0	0
	12,730,167	12,457,362
Buildings – Fair Value	15,081,793	14,694,413
Less Accumulated Depreciation	(3,746,056)	(3,379,285)
	11,335,737	11,315,128
Furniture and Equipment – Fair Value	895,174	1,426,495
Less Accumulated Depreciation	(638,235)	(1,115,109)
	256,939	311,386
Plant and Equipment – Fair Value	2,865,445	2,814,165
Less Accumulated Depreciation	(2,123,703)	(1,950,728)
	741,742	863,437
Plant and Equipment Under Lease	2,270,110	2,037,911
Less Accumulated Depreciation	(595,703)	(401,210)
	1,674,407	1,636,701
Road Construction Plant – Fair Value	8,171,672	7,920,130
Less Accumulated Amortisation	(3,332,593)	(3,058,332)
	4,839,079	4,861,798
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812
Current Replacement Cost of Depreciated PP&E at Fair Value	29,284,194 (21)	28,893,114
Less Accumulated Depreciation	(10,436,290)	(9,904,664)
Depreciated Replacement Cost of Depreciated PP&E at Fair Value	18,847,904 (19)	18,988,450
Land (Non-Depreciable)	12,730,167	12,457,362
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812

8a	Infrastructure	
	201Y \$	201X \$
Roads – Fair Value	260,058,298	253,772,740
Less Accumulated Depreciation	(88,538,837)	(83,677,423)
	171,519,461	170,095,317
Drainage – Fair Value	2,832,873	2,711,180
Less Accumulated Depreciation	(1,044,492)	(976,459)
	1,788,381	1,734,721
Bridges – Fair Value	861,642	811,414
Less Accumulated Depreciation	(285,302)	(244,299)
	576,340	567,115
Footpaths and Cycleways – Fair Value	4,701,608	4,305,552
Less Accumulated Depreciation	(1,352,095)	(1,207,616)
	3,349,513	3,097,936
Parks and Gardens – Fair Value	6,518,991	6,258,991
Less Accumulated Depreciation	(5,009,798)	(4,696,849)
	1,509,193	1,562,142
Airports – Fair Value	2,398,359	2,178,649
Less Accumulated Depreciation	(483,853)	(422,827)
	1,914,506	1,755,822
Sewerage – Fair Value	4,576,113	4,506,113
Less Accumulated Depreciation	(3,388,338)	(3,275,685)
	1,187,775	1,230,428
Other – Fair Value	1,595,979	1,461,034
Less Accumulated Depreciation	(214,934)	(170,320)
	1,381,045	1,290,714
	183,226,214	181,334,195
Current Replacement Cost of Infrastructure at Fair Value	283,543,863 (22)	276,005,673
Less Accumulated Depreciation	(100,317,649)	(94,671,478)
Depreciated Replacement Cost of Infrastructure	183,226,214 (20)	181,334,195

11 Provisions		
	201Y \$	201X \$
Current		
Provision for Annual Leave	668,540	756,421
Provision for Long Service Leave	155,243	167,935
	823,783	924,356
Non-Current		
Provision for Long Service Leave	459,277	648,258
	459,277	648,258

12f Reserves – Cash/Investment Backed		
	201Y \$	201X \$
Employee Entitlements		
Purpose: To be used to fund Annual and Long Service Leave		
Opening Balance	657,330	427,366
Amount Set Aside / Transfer to Reserve	171,082	260,529
Amount Used / Transfer from Reserve	(184,252)	(30,565)
	644,160	657,330

Please Note - These minutes have yet to be confirmed by Council/Committee as a true record of proceedings

6.2 Long-term Financial Plan and Asset Management Plan Extracts

Renewals / Upgrades	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Long Term Financial Plan										
Buildings	570	600	700	750	800	850	1,500	1,500	1,500	1,500
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,184	6,359	6,728	7,100	4,744	5,084	5,426	5,772	6,119	6,221
Infrastructure Other	1,235	250	350	400	750	750	800	800	850	850
Total Planned Renewals	10,056	7,794	8,283	9,400	7,334	7,309	9,031	9,132	9,284	9,901
Asset Management Plan										
Buildings	600	650	750	800	850	875	1,700	1,700	1,800	1,800
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,500	7,700	7,900	8,000	5,200	5,400	5,700	6,000	6,400	6,500
Infrastructure Other	1,250	250	380	420	800	800	850	850	900	900
Total Required Renewals	10,417	9,185	9,535	10,370	7,890	7,700	9,555	9,610	9,915	10,530

Discount Rate = 0.05
 NPV Planned Renewals 67,398 (27)
 NPV Required Renewals 73,099 (28)
 Ratio = 67,398/73,099 92.2%

Please Note - These minutes have yet to be confirmed by Council. Please see as a reference to the minutes.

These guidelines are also available on the Department's website at www.dlgc.wa.gov.au



Government of **Western Australia**
Department of **Local Government and Communities**



Local Government Advisory Hotline
1300 762 511
Email: lghotline@dlgc.wa.gov.au
8.30am–5.00pm, Monday to Friday

About the Guideline series

This document and others in the series are intended as a guide to good practice and should not be taken as a compliance requirement. The content is based on Department officer knowledge, understanding, observation of, and appropriate consultation on contemporary good practice in local government. Guidelines may also involve the Department's views on the intent and interpretation of relevant legislation.

All guidelines are subject to review, amendment and re-publishing as required. Therefore, comments on any aspect of the guideline are welcome. Advice of methods of improvement in the area of the guideline topic that can be reported to other local governments will be especially beneficial.

For more information about this and other guidelines, contact the Local Government Regulation and Support Branch at:

Department of Local Government and Communities

Gordon Stephenson House, 140 William Street, Perth WA 6000

GPO Box R1250, Perth WA 6844

Telephone: (08) 6551 8700 Fax: (08) 6552 1555

Freecall (Country only): 1800 620 511

Email: info@dlgc.wa.gov.au Website: www.dlgc.wa.gov.au

Translating and Interpreting Service (TIS) – Tel: 13 14 50

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

APPENDIX 6.1.2A

Halls Creek - 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	No Major trading undertaken	Teresa Foster	
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		Teresa Foster	
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		Teresa Foster	
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		Teresa Foster	
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		Teresa Foster	

Please Note - These minutes have been certified by Council Committee as a true record of proceedings

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

Delegation of Power / Duty						
No	Reference	Question	Response	Comments	Respondent	
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No delegations to Committee's	Kellie Gill	
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A	No delegations to Committee's	Kellie Gill	
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A	No delegations to Committee's	Kellie Gill	
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A	No delegations to Committee's	Kellie Gill	
5	s5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	N/A	No delegations to Committee's	Kellie Gill	
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		Kellie Gill	
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Kellie Gill	
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Kellie Gill	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Kellie Gill	
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Kellie Gill	
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Kellie Gill	
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	Refer DLGSCI - SoHC Implementation Action Plan agreed Dec 2018	Noel Mason	
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.	No	The process for recording all exercised delegations is being reviewed in line with a recent Regulation 17 Review Refer DLGSCI - SoHC Implementation Action Plan agreed Dec 2018	Noel Mason	
Disclosure of Interest						
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		Kellie Gill	

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

No	Reference	Question	Response	Comments	Respondent
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	No decisions raised	Kellie Gill
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		Kellie Gill
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.	Yes		Kellie Gill
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.	Yes		Kellie Gill
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes		Kellie Gill
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	Yes		Kellie Gill
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		Kellie Gill
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		Kellie Gill
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		Kellie Gill
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		Kellie Gill
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		Kellie Gill
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.	Yes		Kellie Gill

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

No	Reference	Question	Response	Comments	Respondent
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		Kellie Gill
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		Kellie Gill
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Kellie Gill

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		Teresa Foster
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		Teresa Foster

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		Teresa Foster
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	No powers or duties delegated to committee	Teresa Foster
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Teresa Foster
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	For 2017 - 18	Teresa Foster
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.	Yes		Teresa Foster

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

No	Reference	Question	Response	Comments	Respondent
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.	Yes		Teresa Foster
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	No matters raised	Teresa Foster
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	No action required	Teresa Foster
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	No action required	Teresa Foster
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Teresa Foster
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Teresa Foster
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Noel Mason
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		Teresa Foster
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		Teresa Foster
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	Review done Sept 18	Teresa Foster
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		Teresa Foster

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

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.	No	Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason
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.	No	Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason
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	Reviewed 2017 but has lapsed. Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason
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.	No	Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason
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.	No	Adopted Aug 2017 Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason
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.	No	Adopted 2013 Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason
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	Yes Aug 2017 Refer to DLGSCI -SoHC Implementation Action Plan agreed December 2018	Noel Mason

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
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.	Yes	Yes WLAGA led process Sept - Nov 2018	Noel Mason
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.	Yes		Kellie Gill
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).	Yes		Kellie Gill
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).	Yes		Kellie Gill
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Kellie Gill

Please Note - These minutes have yet to be confirmed by Council/Committee as a true record of proceedings

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
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	The CEO is the complaints officer	Kellie Gill
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	No complaints in relation to Councillors	Noel Mason
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		Kellie Gill
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		Kellie Gill
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		Kellie Gill
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		Kellie Gill

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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		Lloyd Barton
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.	N/A	Single contracts only	Noel Mason
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Lloyd Barton

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

No	Reference	Question	Response	Comments	Respondent
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	No	For three tenders awarded in 2018 the SOHC did not comply with F&G Regs 14(2a) in that the written criteria for deciding which tender should be accepted was determined by Council officer rather than Council. Written criteria were authorised by Council for all tenders from August 2018 onwards.	Lloyd Barton
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		Lloyd Barton
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		Lloyd Barton
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		Lloyd Barton
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		Lloyd Barton
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		Lloyd Barton
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		Lloyd Barton
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	No EOI in 2018	Lloyd Barton
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	No EOI in 2018	Lloyd Barton
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	No EOI in 2018	Lloyd Barton

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

No	Reference	Question	Response	Comments	Respondent
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	No EOI in 2018	Lloyd Barton
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	No panel of suppliers sought in 2018	Lloyd Barton
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	No panel of suppliers sought in 2018	Lloyd Barton
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	No panel of suppliers sought in 2018	Lloyd Barton
18	F&G Reg 24AD(6)	If the local government to 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	No panel of suppliers sought in 2018	Lloyd Barton
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	No panel of suppliers sought in 2018	Lloyd Barton
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	No panel of suppliers sought in 2018	Lloyd Barton
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	No panel of suppliers sought in 2018.	Lloyd Barton
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	No panel of suppliers sought in 2018	Lloyd Barton
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).	N/A	Policy previously adopted	Lloyd Barton

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

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



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

No	Reference	Question	Response	Comments	Respondent
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.	N/A	Policy previously adopted.	Lloyd Barton
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		Lloyd Barton

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

Signed Mayor / President, Halls Creek

Signed CEO, Halls Creek

Please Note - These minutes have yet to be confirmed by Council/Committee as a true record of proceedings

APPENDIX 6.1.3A

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019 SHIRE OF HALLS CREEK Action Plan from review of Risk Management, Legislative Compliance and Internal Controls

Item	Recommended Improvement	Action	Priority			Shire's Comments
			High	Med	Low	
From Moore Stephens Report – "Review of Risk Management, Legislative Compliance and Internal Controls"						
1	6.2 Procurement - Policy Review	Review of ADM 21 including matters identified in section 6.2 of The Review of Risk Management, Legislative Compliance and Internal Controls (Reg 17 Review). Covered in Items 10 & 11 in CCC Action Plan. Includes procurement exceeding \$150k, variations, extensions, price variations, anti-avoidance and pre-qualified suppliers.				This will be handled through the CCC Implementation Action Plan. Procurement Policy / Procedure to be re-written
2	7.2.4 Procurement - Procedures	Evidence of compliance to ADM 21 should be with PO				As Above
	7.2.4a	Procedures should be developed to ensure suppliers awarded contracts over \$150k based on being WALGA approved are qualified.				As Above
	7.2.4a	Process to ensure invoices are at contracted rates to be confirmed by officers with the appropriate authority				As Above
	7.2.4b	Control of works undertaken on the base of unit rate contracts should remain with accountable Shire staff, to ensure expenditure remains in line with budget provisions and is appropriately authorised.				As Above
	7.2.4c	Procedures for the authorisation of any contract variations should be developed to ensure the variations do not change the scope of the contract, are minor and are authorised by officers with appropriate authority.				As Above
	7.2.5	Procedures assessing tenders should be followed and documented with at least three persons assessing the tender independently of each other. Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence.				As Above
	7.2.6	When assessing responses to requests for quotation the process undertaken should be documented. The level should be scaled depending on the value or risk associated with the purchase, with the higher the value or risk, the higher the level.				As Above
	7.2.6a	Purchases over \$150,000 should be subject to the same assessment procedures as those applied to tenders in instances where an exemption from calling tenders exists.				As Above
	7.4.1	To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained of suppliers who have provided all relevant documentation.				As Above
3	7.2.7 Procurement - Credit Card	Reduce the number of Credit Cards. Also no provision for the Shire President to have a credit card				Credit cards have been reduced from 22 to 9
4	6.2.1f Procurement - Training	Given staff turnover levels, training should be scheduled with sufficient regularity to ensure all officers have received adequate training.				Will be included in training procedure review

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Item No	Recommended Improvement	Action	Priority			Completion Date	Shire's Comments
			High	Med	Low		
5	6.2.6 HR - Review STF 36	Review and amend the Policy (STF 36) to require the CEO to seek Council approval of leave and for Council to appoint an Acting CEO. Where circumstances do not permit this to occur prior to the leave being taken, a report to Council should be prepared clearly detailing leave taken by the CEO as soon as practically possible after leave is taken.				Sep-18	STF 36 updated and adopted by Council 20 Sep 18
6	6.2.7 HR - Review STF30	Review and amend the Policy to remove thresholds and require management to manage staff leave levels. Consider providing the audit and risk committee routine reports on staff leave levels to provide oversight of the effectiveness of management of staff leave liabilities.				Commenced Dec18	Staff with leave over thresholds are in the process of agreeing plans to address with the CEO.
7	7.3.2 HR - Training	Develop a staff training matrix, to identify staff training needs relevant to their role. This will assist in a co-ordinated approach across the organisation.					Will be considered as part of the policy / procedure review
8	7.3.4 HR - Timesheets	Timesheets should be completed by all staff and authorised by a more senior officer. Payroll should be processed against the timesheets in accordance with the employees' contract of employment.				Nov-18	All staff now filling in timesheets
9	7.3.3 HR - Staff Contracts	A standard form of contract, clearly defining role responsibilities and remuneration should be signed by both parties prior to employment commencing for all staff.				Jan-19	Draft contract has been compiled
10	7.3.5 HR - TIL	Formalise the time in lieu arrangement with employees and develop procedures to substantiate the hours worked by all employees.				Complete by Jun19	Considered with procedures review
11	8.5.4 HR - OHS	Implement OSH Management Plan					Implementation started
12	8.2.2 HR - OHS	Maintain an OSH incident register and report OSH incident numbers to the Audit and Risk Committee.					This will be reported to full Council
13	6.1.1 Integrated Planning - SCP	Review of SCP required					Programmed for Jul 19
14	6.1.2 Integrated Planning - CPB	CPB to be reviewed annually					Programmed for Jul 19
15	7.1.1 Integrated Planning - AMP	On the next review of the asset management plans undertake risk assessments in accordance with the Risk Management Policy & Framework.					Programmed for Jul 19
16	6.2.5 Complaints - Review STF 26 (Anti-Discrimination, Harassment & Bullying)	Review and amend the Policy to empower other senior officers to investigate and report complaints raised against the CEO or for Council to be informed through the Shire President and engage independent persons to investigate if Required.					All policies will be reviewed by Apr 19 and procedures by Jun 19
17	6.2.8 Complaints - Review ADM 8	Review and amend the Policy to provide a mechanism for the handling and resolution of complaints regarding the CEO.					All policies will be reviewed by Apr 19 and procedures by Jun 19
18	7.3.1 Complaints - Code of Conduct Review	Review the Code of Conduct to provide for the lodging of complaints.					All policies will be reviewed by Apr 19 and procedures by Jun 19
19	7.3.1a Complaints - Code of Conduct Review	Review the Code of Conduct to extend it to cover contractors and provide for the lodging of complaints.					All policies will be reviewed by Apr 19 and procedures by Jun 19

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Item No	Recommended Improvement	Action	Priority			Completion Date	Shire's Comments
			High	Med	Low		
20	8.4.1 Complaints - Customer Complaints Register	To help ensure all complaints are adequately resolved, a register of complaints received should be maintained.					All policies will be reviewed by Apr 19 and procedures by Jun 19
21	8.4.2 Complaints - Official Complaints Register	To ensure compliance with the Act, an official complaints register should be maintained.					All policies will be reviewed by Apr 19 and procedures by Jun 19
22	8.1.3 Financial Reporting - Not in minutes	Required by the Paragraph 34 (4) (b) of Local Government (Financial Management) Regulations 1996.				Aug-18	All agenda items are now included in minutes
23	7.2.9 Financial Reporting - Investments	Maintaining printed copies of the investment register reviewed and authorised by a senior manager independent of the control of the investments prevents subsequent amendment to the register.				Feb-19	Register stated in Info expert
24	8.1.3a Financial Reporting - Variance Reporting	No explanation of variances in the Rate Setting Statement was included in the Statement of Financial Activity as required.				Sep-18	Table with variance explanations relating directly to the rates setting statement has now been included in the report.
25	8.1.3c Financial Reporting - Payments by Authority	The list of payments presented to Council and included in the Agenda includes details of each invoice. Disclosure of this level of detail is not required and is not considered appropriate as it provides commercial information to the public.				Sep-18	Report detail reduced
26	6.2.4 Risk - Review	Policy requires more routine assessment of risks undertaken to identify and treat the risks associated					All policies will be reviewed by Apr 19 and procedures by Jun 19
27	7.2.1	Modification of the risk assessment and acceptance criteria within the Risk Management Framework will assist in the rating of risks, relevant to the context of the assessment. This would involve use of percentages rather than absolute values, when assessing the potential consequences of identified risks and avoid any need to redefine the risk assessment framework for different risk assessment contexts.					All policies will be reviewed by Apr 19 and procedures by Jun 19
28	8.1.2 8.2.1	Risks raised in Council, should be recorded in the risk register and residual risks following a Council decision should be evaluated and recorded as required by the risk management framework.					All policies will be reviewed by Apr 19 and procedures by Jun 19
29	7.1.2 Risk - Business Continuity Plan	A Business Continuity Plan be finalised, identifying and documenting key business continuity risks along with the treatments to reduce the risk to an acceptable level.					This is being considered
30	7.1.3 Risk - ICT Strategic Plan	Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level.					All policies will be reviewed by Apr 19 and procedures by Jun 19
31	7.2.2 Procedures Change	Establish procedures for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation to assist with managing changes to procedures.					All policies will be reviewed by Apr 19 and procedures by Jun 19

Agenda for Ordinary Meeting of the Council to be held on 21 March 2019

Item No	Recommended Improvement	Action	Priority			Shire's Comments
			High	Med	Low	
32	7.2.3 Procedures - Create Documentation	Opportunities exist to improve standard operating procedures and ensure they are documented with key controls clearly identified. Once these procedures are developed and implemented, they require constant monitoring for adherence and to ensure Creation and maintenance of standard checklists may assist in evidencing key points of control and serve as a reminder. Checklists are of assistance in ensuring compliance with repetitive legislative compliance tasks.				All policies will be reviewed by Apr 19 and procedures by Jun 19
33	7.2.12	In conjunction with, or as an alternative to, the development of documented procedures and checklists, update and development of workflow process diagrams may assist in clearly identifying controls and processes to be followed.				All policies will be reviewed by Apr 19 and procedures by Jun 19
34	7.2.13	Documented procedures to be followed in the event of an IT disaster should assist in minimising the amount of data loss and time to recover.				All policies will be reviewed by Apr 19 and procedures by Jun 19
35	7.2.8 Procedures - IT Disaster	Development and adoption of a legislative compliance policy will help formalise Council's commitment to legislative compliance.				All policies will be reviewed by Apr 19 and procedures by Jun 19
36	6.2.3 Legislative Compliance - New Policy	A full review of procedures and controls is required to determine practical procedures, documentation and controls for the sale of art on a commission basis. Procedures should ensure compliance with the regulatory requirements in relation to the setting of fees and charges and protect the Shire from any possible claims from artists.				Holding off until Audit consideration completed
37	7.2.10 Yarliyl - Full Review	A full review of procedures and controls is required to determine practical procedures for the operation and oversight of the Post Office, to ensure compliance and minimise risks.				Holding off until Audit consideration completed
38	7.2.11 Post Office - Full Review	Development and adoption of an internal control policy covering the entire organisation will help formalise Council's commitment to internal controls, based on risk management principles.				All policies will be reviewed by Apr 19 and procedures by Jun 19
39	6.2.2 Internal Controls - New Policies	Internal audit function is required to be established.				Enhance compliance calendar to address by 30/6/19
40	8.5.1	To provide a comprehensive record of proceedings of Council meetings, all agenda items considered, reports presented, deliberations and resolutions should be included within the minutes of meetings.				This has been implemented
41	8.1.1 Council - Minutes	Review Council delegations to the CEO to ensure they relate to decisions of Council delegated to the CEO and update the register accordingly.				Will be reviewed in June after policy and procedure reviews
42	8.2.3 Council - CEO Delegations					

Please Note - These minutes have yet to be approved

APPENDIX 6.1.3B

**Review of Risk Management,
Legislative Compliance and Internal
Controls**

Shire of Halls Creek

September 2018

Contents

1.0	Background	3
2.0	Introduction	5
3.0	Review Context.....	6
4.0	Review Summary	7
5.0	Appropriate Framework	10
6.0	Framework Design.....	11
7.0	Implementation.....	16
8.0	Monitoring and Review	25
9.0	Other Matters	30
	Appendix A – Council Policies Examined.....	31
	Appendix B – Plans Examined	33
	Appendix C – Strategic and Operational Registers Examined.....	34
	Appendix D – Operational Guidelines	35

Please Note - These minutes have yet to be confirmed by Council Committee as a true record of proceedings

1.0 Background

1.1 Scope of Services

The Shire of Halls Creek engaged Moore Stephens to provide the following services in relation to the requirements of Regulation 17 of the *Local Government (Audit) Regulations 1996*.

- Undertake a high-level review of the risk management policies, procedures and plans in place at the Shire;
- Evaluate the financial internal control systems and procedures at the Shire;
- Evaluate the operational internal control systems and procedures at the Shire;
- Assess systems and processes for maintaining legislative compliance;
- Develop a 'gap analysis' of any improvements identified during the review; and
- Prepare a report of matters identified during the review to assist the Chief Executive Officer to assess the appropriateness and effectiveness of the relevant systems and procedures in accordance with Local Government Audit Regulation 17.

Issues arising from Crime and Corruption Commission (CCC) Investigation

The Shire sought the following additional focus, subsequent to the recent CCC investigation:

- Assess employee contracts and usage of benefits within the contracts with an emphasis on international calls and leave entitlements;
- Assess employee leave policy and current leave accruals;
- Evaluate purchasing policies and implementation of the policies;
- Evaluate employment policy and procedures and implementation thereof; and
- Assess governance and the CEO delegations.

These issues arising from the CCC investigation were subject to specific detailed testing and review. A separate report on these finding has been provided.

1.0 Background (Continued)

1.2 Review Required by Legislation

The Local Government (Audit) Regulations 1996, Regulation 17, requires the following:

1. *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:*
 - a) *risk management;*
 - b) *internal control; and*
 - c) *legislative compliance.*
2. *The review may relate to any or all of the matters referred to in sub regulation (1) (a), (b) and (c), but each of those matters is to be the subject of a review at least once every 3 financial years.*
3. *The CEO is to report to the audit committee the results of that review.*

This review was undertaken in response to the above requirements and our report has been prepared for the CEO to assist the position with the task of achieving legislative compliance.

In accordance with Regulation 16(c) of the same Audit Regulations, the Audit Committee is required to review a report prepared by the CEO, and subsequently report to the Council the results of the Committee's review, while at the same time, attaching a copy of the CEO's report to the Audit Committee.

Operational Guidelines prepared by the Department of Local Government and Communities (Audit in Local Government, number 09 September 2013) provides background to the intended outcomes of the review. An extract of the relevant content of the operational guidelines has been reproduced at Appendix D.

2.0 Introduction

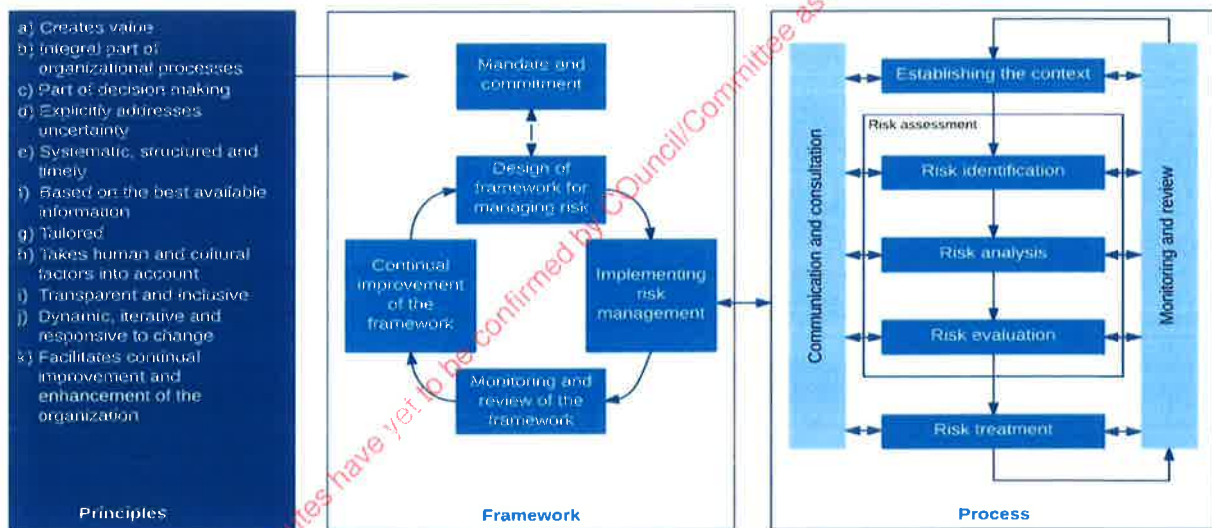
2.1 Review Methodology

The primary goal of this review is to assist the CEO of the Shire of Halls Creek to establish the appropriateness and effectiveness of the Shire of Halls Creek's systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks that would usually be identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management (ISO 31000) identifies three components in the application of risk management being *Principles, Framework and Process* as set out in Diagram 1 below.

Diagram 1. Risk Management Principles, Framework and Process



(Source: Standards Australia/Standards New Zealand, 2009)

In undertaking our review, we have applied the three ISO 31000 framework components, as set out above, to the review topics (risk management, internal controls and legislative compliance). This involves a process that incorporates the five framework components, being *mandate and commitment, framework design, implementation, monitoring and continuous improvement* as follows:

- Identify the extent of commitment and mandate to the principles;
- Establish an appropriate framework for the review topics (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the appropriate framework against the current framework;
- Assess the implementation of the current framework;
- Assess the degree of monitoring of the current framework and its effectiveness;
- Assess the gaps (if any) between the current framework and the identified appropriate framework and document improvements; and
- Report on the appropriateness and effectiveness of current systems and procedures.

3.0 Review Context

3.1 Review Context - Shire of Halls Creek

It is important to understand the external and internal context in which the Shire of Halls Creek operates relevant to risk, the internal control environment and its legislative compliance obligations. That is, to understand the environment in which the Shire seeks to achieve its overall strategic objectives.

The external and internal influences identified during the review are set out below:

External Influences	Internal Influences
Increasing community expectations in relation to service levels and delivery.	The objectives and strategies contained in the current Strategic Community Plan.
Rapid changes in information technology changing the service delivery environment.	The timing and actions contained in the Corporate Business Plan.
Increased compliance requirements due to Government Policy and Legislation.	The current organisational size, structure, activities and location.
Cost shifting by the Federal and State Government.	The current human resourcing levels and turnover rate.
Reducing external grant funding for infrastructure and operations.	The current financial capacity of the Shire. The maintenance of corporate records.

3.2 Risk Appetite - Shire of Halls Creek

A number of the above influences are factors in the Shire's appetite for risk; being the level of risk the organisation is willing to accept or pursue through the setting of risk criteria and policy.

Understanding risk appetite helps determine the level of acceptable/unacceptable risk in relation to breaches of legislation or controls and the extent to which additional controls are required to treat risk.

As a public body, there is an expectation the Shire will maintain an inherent low appetite for the risk of legislative non-compliance and as a consequence adopted policy in order to maintain the organisation's reputation and to protect public funds from loss or misappropriation.

The appetite for risk in relation to service delivery, finance, health, safety and the environment is considered 'low to medium', requiring treatment with effective controls. Where the level of risk is considered 'high' or 'extreme', additional controls are required to reduce the risk level. In circumstances where the level of risk cannot be reduced below that of 'high', close monitoring of risk controls is required to ensure the relevant internal controls remain effective.

4.0 Review Summary

4.1 Risk Management

The Shire of Halls Creek initially developed its formal risk management processes with the adoption of a Risk Management Policy in 17 December 2015 (OCM 2015/117) and subsequently reviewed at the Ordinary Council Meeting on 15 June 2017 (OCM 2017/058). A supporting Risk Management Framework has been established.

4.1.1 Appropriateness

Currently, a documented entity wide Risk Management Policy and Framework is in existence to guide the implementation of risk management throughout the organisation. Considering the size, resources, operations and the context in which the Shire of Halls Creek operates, a single documented risk management strategy is considered appropriate as a means of uniformly supporting decision making and documenting the organisation's response to risks.

4.1.2 Effectiveness

The current risk management policy reflects the Shire's commitment to organisation wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision making and operational processes. Significant improvements in the risk management systems and processes have occurred over the last year, however elements of risk management processes, such as documented risk assessments, are not consistently applied and as such are not fully effective.

4.1.3 Improvements

Improvements to risk management practices and policies are set out later within this report, with key matters summarised as follows:

- Further develop and apply risk management practices to management practices in accordance with risk management framework;
- The risk assessment and acceptance criteria, as defined within the Risk Management Policy, should be modified to make it relative to the context of the risk assessment. This would enable the same risk rating criteria to be utilised for both strategic, operational and project level risk assessments;
- Risk assessments undertaken and reported to Council should be recorded in a risk register along with later assessments of residual risk; and
- Routine review (at least quarterly) of the risk register should assist in ensuring identified risk are treated and lowered to an acceptable level.

4.0 Review Summary (Continued)

4.2 Internal Control

4.2.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the Shire of Halls Creek operates, the internal control framework, procedures and systems as described to us display weaknesses. In relation to the identified areas of operations these control weaknesses are not considered to be appropriate.

4.2.2 Effectiveness

Several weaknesses have been identified where internal controls are not considered effective, trust is currently placed on certain managers and consultants with limited review and verification of transactions. Processing of payroll without authorised timesheets is one area reflecting the high level of trust placed on officers. Operation of the Art Centre is another area where a high level of trust is placed in the manager.

Considering the results of the monitoring and compliance practices undertaken by the Shire of Halls Creek, some areas of the current internal control framework, procedures and systems whilst effective in certain circumstances are considered weak and not sufficiently effective across the organisation.

4.2.3 Improvements

Recommended improvements to the current internal control framework, procedures and systems are set out later within this report. The key improvements to internal controls are summarised as follows:

- Key areas for improvements to the appropriateness of internal controls are:
 - Procurement Controls;
 - Payroll; and
 - Investments.
- The development of a documented internal control policy, promoting a risk-based approach to the development and maintenance of documented internal controls and procedures. This suggestion is intended to support a continual assessment of appropriate controls throughout the organisation by identifying the need for new controls (based on risk) and ensuring existing outdated and unnecessary controls are discontinued;
- Key internal controls should be documented either as procedures, checklists or workflow diagrams;
- Procedures should be defined to improve the management of issues surrounding changes to internal controls; and
- Measures should be taken to ensure staff are fully aware of, and understand, relevant internal controls.

4.0 Review Summary (Continued)

4.3 Legislative Compliance

4.3.1 Appropriateness

Considering local governments generally maintain a low risk appetite for breaches of legislation, a documented legislative compliance policy is considered appropriate to reflect Council's low risk appetite in relation to legislative breaches. The Shire is yet to establish a legislative compliance policy to address legislative compliance. Legislative compliance control procedures and systems are partially reliant on the experience of the CEO and senior staff to ensure compliance.

4.3.2 Effectiveness

A governance compliance calendar is maintained and discussed at the monthly management meetings. Maintaining legislative compliance as is normal for small local governments is reliant on the knowledge, experience and commitment of senior staff to identify and prevent breaches of legislation. Consequently, staff turnover, competing priorities and variations in workloads can have a significant negative impact on legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group.

Several non-compliance matters have been identified during this review and through the recent Corruption and Crime Commission enquiry. Breaches of the *Local Government Act 1995* were identified in the Annual Compliance Audit Return 2016 as reviewed. It is important to note the Return was not independently prepared or verified. Given the nature of some of the identified breaches which occurred under the previous CEO, legislative compliance controls cannot be considered to have been effective.

4.3.3 Improvements

Improvements to the current framework, procedures and systems for legislative compliance are set out later within this report and summarised as follows:

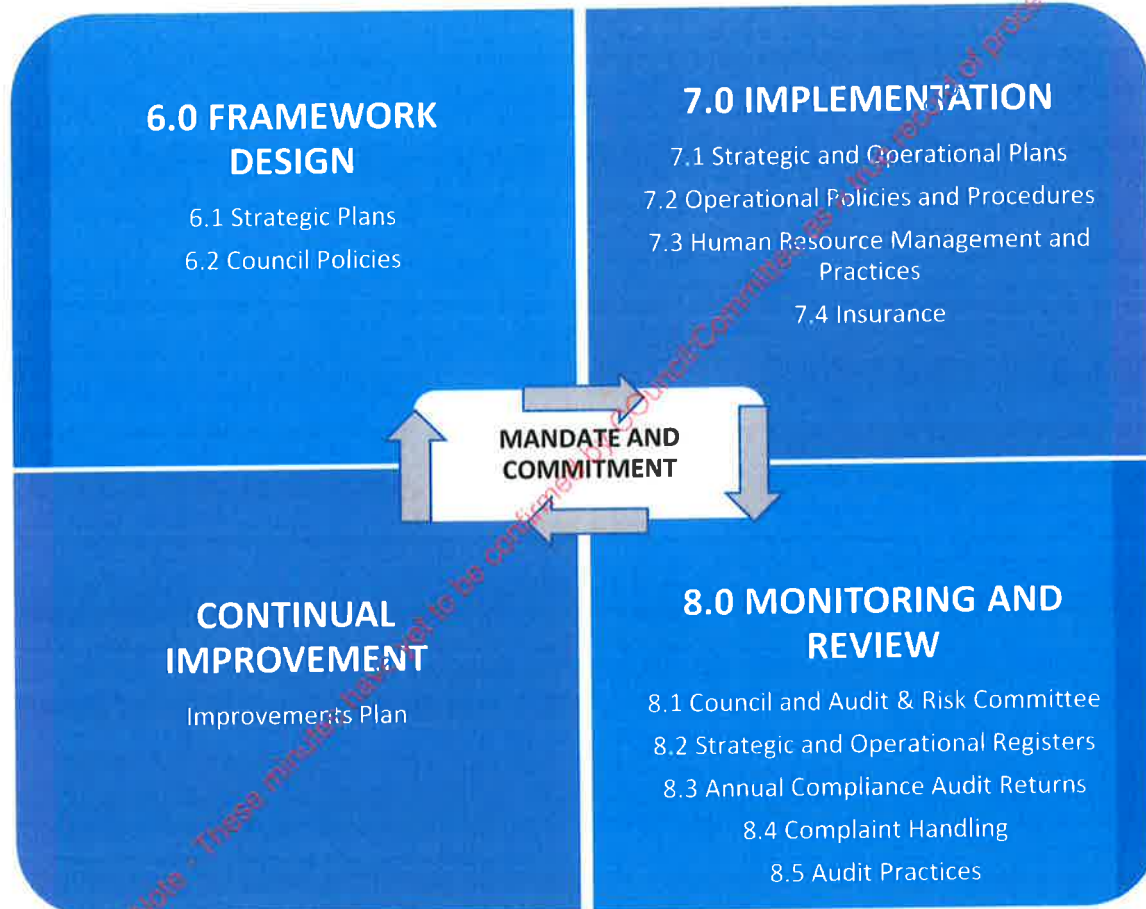
- The development of a legislative compliance policy;
- Further development and use of authorised checklists for functions which require a high level of legislative compliance;
- The development of a risk-based training matrix to help ensure senior staff with the responsibility for preventing, identifying and reporting breaches of legislation are offered relevant training to ensure their knowledge of legislative requirements is maintained; and
- Engagement of a CEO with sound knowledge of legislative compliance and a high regard for ensuring compliance will assist in minimising the risk of non-compliance.

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Shire of Halls Creek, after consideration of the current internal and external influences.

Diagram 2. Risk Management, Internal Control and Legislative Compliance Framework



A high-level review of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing of all internal controls and legislative compliance.

The results of our review are detailed on the following pages, set out with reference to the structure of the above framework.

6.0 Framework Design

6.1 Strategic Plans

The Shire of Halls Creek has adopted two key strategic documents, the Strategic Community Plan 2015 and the Corporate Business Plan 2013-2017. These plans identify the Council's organisational objectives and key outcomes as the Shire progresses on its stated vision "The Shire of Halls Creeks town and remote communities are economically diverse, caring, and proactive with a strong sense of responsibility and pride."

There are no strategies within the Shire of Halls Creek Strategic Community Plan 2015 which directly reference risk management. The Strategic Community Plan recognises the community's aspirations and values through the following key themes:

- Social
- Economic
- Environment
- Civic Leadership

In seeking to achieve its objectives, the Shire of Halls Creek faces both inherent and business risks. Whilst striving to fulfil expectations, it is also expected to meet compliance with numerous legislative requirements. To manage these risks, the Shire has established various processes, systems and controls.

This review examines the appropriateness and effectiveness of the organisation's risk management systems, internal controls and legislative compliance, in the context of the Shire striving to achieve its stated objectives.

Plan	Purpose / Goal	Matters Identified / Improvements
Strategic Community Plan	A community based plan to guide the strategic direction of the Shire.	The Strategic Community Plan has not had a major review within four years as required by <i>Local Government (Administration) Regulations 1996 19C (4)</i> . Improvement: To help ensure compliance and provide sound planning direction to the organisation the Strategic Community Plan should be reviewed every four years.
Corporate Business Plan	A plan to guide the internal operations of the Shire in delivering services to the community.	The Corporate Business Plan has not been reviewed annually as required by <i>Local Government (Administration) Regulations 1996 19DA (4)</i> . Improvement: To help ensure compliance and provide sound planning direction to the organisation, the Corporate Business Plan should be reviewed annually.

6.0 Framework Design (Continued)

6.2 Council Policies

Whilst the operations of the Shire are the responsibility of the CEO, the Council is responsible for setting the framework for operations via adopted Council policies. These policies represent an overarching framework relevant to risk management, internal controls and legislative compliance and have been reviewed for appropriateness and effectiveness.

In general, Council policies are well formulated and provide clear guidance regarding Council's position on certain matters. A list of policies reviewed is provided in Appendix A - Council Policies Examined. The table below details areas for suggested improvement.

Policy	Purpose / Goal	Matters Identified / Improvements
ADM 21 Purchase of Goods and Services	To provide a best practice approach and procedures for purchasing. Ensure consistency for all purchasing activities integrated within all the Shire's operational areas.	<p>The Policy does not provide purchasing requirements for procurement of goods or services with a contract value exceeding \$150,000 where public tenders are not invited, in accordance with the exemptions under <i>Local Government (Functions and General) Regulations 1996 Regulation 11(2)</i>.</p> <p>Requests for quotations for the procurement of services exceeding \$150,000 have been issued and contracts awarded by Council based on the suppliers being on the WALGA Approved Supplier Panel. Whilst this is allowed by legislation, the Purchasing Policy does not provide for this exemption.</p> <p>The Policy requires purchases from a supplier not to exceed \$150,000 over three years without calling tenders. This is not required by legislation and is viewed as impractical as persons procuring services have no knowledge of the subsequent years' budget allocations and therefore no knowledge of future expenditure.</p> <p>The Policy does not provide direction in relation to contract variations and extensions for contracts awarded.</p> <p>The Policy does not contain an anti-avoidance clause to ensure officers do not make procurements in such a way as to avoid compliance with the Policy.</p> <p>The Policy does not provide for the use of a list of pre-qualified suppliers for low value purchases from specialist suppliers requiring qualifications, such as tradespeople.</p>

6.0 Framework Design (Continued)

Policy	Purpose / Goal	Matters Identified / Improvements
ADM 21 Purchase of Goods and Services (Continued)		<p>Improvements: Amend the Policy to provide the following:</p> <ul style="list-style-type: none"> • Requirements for authorisation of procurement of goods or services with a contract value exceeding \$150,000 where public tenders are not invited. • Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by <i>Local Government (Functions and General) Regulations 1996 Regulation 11(2) (j) (iv)</i>. Procedures should also be developed for the authorisation of variations allowed for by the regulations. • Purchasing requirements for the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension. • Insert an anti-avoidance clause relating to all purchasing within the Policy. • Maintain a list of pre-qualified suppliers, who have provided copies of their insurance and relevant qualifications and have a clean supply record. Given the remote location, purchasing requirements for persons on this list could be lower than for other suppliers. <p>Procurement training was undertaken in late June 2018. Further training of officers with purchasing authority may be required to update on any amendments and reinforce the need to adhere to the Purchasing Policy and procedures is recommended, along with the examination of further controls to help ensure compliance with the Policy. Given staff turnover levels, training should be scheduled with sufficient regularity to ensure all officers have received adequate training.</p>
Internal Control	A policy to evidence Council's commitment to internal controls and their importance to the organisation.	<p>Currently, no policy on internal controls has been adopted by Council.</p> <p>Improvement: Development and adoption of an internal control policy covering the entire organisation will help formalise Council's commitment to internal controls, based on risk management principles.</p>

6.0 Framework Design (Continued)

Policy	Purpose / Goal	Matters Identified / Improvements
Legislative Compliance	A policy to evidence Council's commitment to legislative compliance and its importance to the organisation.	<p>Currently, no policy on legislative compliance has been adopted by Council.</p> <p>Improvement: Development and adoption of a legislative compliance policy will help formalise Council's commitment to legislative compliance.</p>
Risk Management	Policies and procedures to set out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks.	<p>The Policy is in line with ISO 31000 and considered practical for the scale of Shire Operations. The Policy has been activated through the supporting framework, however requires more routine assessment of risks undertaken to identify and treat the risks associated with the compliance events which have occurred over recent years.</p> <p>Improvement: Further develop and implement the supporting risk management framework and undertake more frequent assessment of risks.</p>
STF 26 Anti-Discrimination, Harassment and Workplace Bullying	Policy to provide a safe workplace environment, free from discrimination, harassment and bullying	<p>Policy requires incidents to be reported to the CEO for investigation. There are no provisions within the Policy for instances where the CEO is considered to be in breach of the Policy.</p> <p>Improvement: Review and amend the Policy to empower other senior officers to investigate and report complaints raised against the CEO or for Council to be informed through the Shire President and engage independent persons to investigate if required.</p>
STF 36 – Chief Executive Officer Leave Application	Policy for the approval of leave for the CEO.	<p>Policy requires CEO to apply to the Shire President for approval of leave. Currently no head of power exists under the <i>Local Government Act 1995</i> for the Shire President to approve the CEO's leave.</p> <p>Improvement: Review and amend the Policy to require the CEO to seek Council approval of leave and for Council to appoint an Acting CEO. Where circumstances do not permit this to occur prior to the leave being taken, a report to Council should be prepared clearly detailing leave taken by the CEO as soon as practically possible after leave is taken.</p>

6.0 Framework Design (Continued)

Policy	Purpose / Goal	Matters Identified / Improvements
STF 30 - Leave Entitlements	Policy to govern the maximum levels of leave accruing to staff.	<p>Policy defines a maximum number of leave hours staff may accrue. We understand the Policy was introduced when staff already exceeded the maximums with no plan in place as to how the staff could reduce their leave. At the time of our visit eight staff exceeded the maximum annual leave threshold by a total of 1,112 hours, with two staff exceeding the time in lieu threshold by a total of 240 hours.</p> <p>Improvement: Review and amend the Policy to remove thresholds and require management to manage staff leave levels. Consider providing the audit and risk committee routine reports on staff leave levels to provide oversight of the effectiveness of management of staff leave liabilities.</p>
ADM 08 Complaints and Feedback Policy	To support the customer service strategy by providing guidance in handling of complaints and customer feedback.	<p>The Policy does not provide for the handling of complaints against the CEO.</p> <p>Improvement: Review and amend the Policy to provide a mechanism for the handling and resolution of complaints regarding the CEO.</p>

Please Note - These minutes have yet to be confirmed by the Audit Committee. This agenda is for informational purposes only.

7.0 Implementation

7.1 Strategic and Operational Plans

The Council has several strategic and operational plans which form the basis of entity level controls and entity level risk assessments.

A list of plans reviewed is provided in Appendix B - Plans Examined. The table below details areas for possible improvement in relation to the plans examined.

Plan	Purpose / Goal	Matters Identified / Improvements
Asset Management Plan	Plan prepared to assist the Shire to improve the way it delivers services through its infrastructure assets such as roads, drainage, footpaths, public open space and buildings.	<p>The Shire has the following asset management plans:</p> <ul style="list-style-type: none"> • Aquatic and Recreation Centre and Town Oval 2017 • Parks and Gardens 2017 • Plant and Equipment 2017 • Infrastructure – Roads 2017 • Land, Buildings and Housing 2017 • Halls Creek Airport 2017 • Information Technology 2017 <p>The risk assessments within these plans should utilise the matrix of consequences and likelihood detailed in the Risk Management Framework and identify treatment plans to reduce the risk to an acceptable level.</p> <p>Improvement: On the next review of the asset management plans undertake risk assessments in accordance with the Risk Management Policy & Framework.</p>
Business Continuity Plan	Plan to facilitate organised decision-making in the event of a major incident that might otherwise lead to chaos.	<p>A Business Continuity Plan was not available for our inspection.</p> <p>Improvement: A Business Continuity Plan be finalised, identifying and documenting key business continuity risks along with the treatments to reduce the risk to an acceptable level.</p>
ICT Strategic Plan	Plan to guide the future development and delivery of ICT services.	<p>An ICT Plan highlighting and addressing ICT risks and how they are to be addressed was not available for inspection.</p> <p>Improvement: Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level.</p>

7.0 Implementation (Continued)

7.2 Operational Policies and Procedures

In seeking to achieve its stated vision, the Shire of Halls Creek delivers a number of services to the community. Meetings were undertaken with key staff in each of the areas of service responsibility, to determine the practices applied to issues of risk management, internal controls and legislative compliance.

Considering the number of services provided and the current staff resourcing, a risk based approach to the prioritisation of the review and development of new procedures is recommended. The table below details areas of suggested improvement in relation to policies and procedures examined.

Component	Purpose / Goal	Matters Identified / Improvements
Risk Management Framework	Procedures and practices to set out a uniform approach to the identification, assessment, management, reporting and monitoring of risks.	<p>Risk assessment and acceptance criteria within the Policy are not dependent on the context of the risk assessment being undertaken.</p> <p>Improvement: Modification of the risk assessment and acceptance criteria within the Risk Management Framework will assist in the rating of risks, relevant to the context of the assessment. This would involve use of percentages rather than absolute values, when assessing the potential consequences of identified risks and avoid any need to redefine the risk assessment framework for different risk assessment contexts.</p>
Procedure Changes	Procedure to control and manage changes to procedures.	<p>Procedures for amending or changing procedures are not formalised. With high staff turnover, unilateral undocumented changes to procedures are likely and may result in a breakdown in key controls.</p> <p>Improvement: Establish procedures for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation to assist with managing changes to procedures.</p>
Documented Procedures	Documented procedures by officers helps establish a standard methodology and identifies key controls for processes undertaken by officers.	<p>Limited documented procedures currently exist. From staff representations, where procedures exist they are not consistently followed and in many cases are outdated. We noted from staff representations, a number of procedures have recently been developed by staff or intentions are to develop procedures. This is encouraged.</p> <p>Improvement: Opportunities exist to improve standard operating procedures and ensure they are documented with key controls clearly identified. Once these procedures are developed and implemented, they require constant monitoring for adherence and to ensure effectiveness.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Procurement	Procedures for the procurement of goods or services.	<p>The following matters were noted during our review of a small sample of purchases:</p> <ul style="list-style-type: none"> Evidence of the required number of quotations being received is not always maintained to support compliance with the Procurement Policy. In one instance the reason stated for the non-compliance was due to there only being one supplier, no exemption from the requirements of the Policy exists for sole suppliers. The responsible officer acknowledged more than one supplier existed. Payments totalling in excess of \$190,000 were made to one supplier over an 18-month period, with no tender called and no order written until after the services were provided. No scope of services or rates were agreed with the supplier and no quotations were available for inspection. Officers provided the basis for the supply as the supplier being a WALGA Preferred Supplier. Part of the scope of works provided included works for which the contractor is not listed as a preferred supplier, in the category of the services obtained, on WALGA's website. Payments to a supplier are made based only on a review of records undertaken by an external consultant, with no verification to source documents being undertaken by Shire officers. It is unclear from the contract as to what rates are to be applied and when they are to be applied. with no verification of the rates to the contract being undertaken by officers. Authorisation of plant to be utilised on an hourly rate contract is undertaken by the superintendent on the project, who is not an employee of the Shire. Instances where a previously tendered contract has run past its expiry date without a new procurement process having been initiated. Extensions to contracts awarded by tender are required to comply with the provision of <i>Local Government (Functions and General) Regulations 1996 Regulation 21A.</i> <p>(Continued over page)</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Procurement (continued)	Procedures for the procurement of goods or services.	<p>Improvements: Copies of quotations, or at least a signed record of quotations received should be maintained with the purchase order, as evidence of compliance with the Policy.</p> <p>Procedures should be developed to ensure suppliers awarded contracts exceeding \$150,000 based on being a WALGA Approved Supplier, are qualified as such for all aspects of the contract awarded.</p> <p>Develop and implement procedures for the review of payments based on review of supporting records and contracted rates by Shire staff, prior to authorisation by officers with appropriate authority.</p> <p>Control of works undertaken on the base of unit rate contracts should remain with accountable Shire staff, to ensure expenditure remains in line with budget provisions and is appropriately authorised.</p> <p>Extensions to tendered contracts should only be granted where they are allowed for by legislation.</p> <p>Procedures for the authorisation of any contract variations should be developed to ensure the variations do not change the scope of the contract, are minor and are authorised by officers with appropriate authority.</p>
Tender Assessment	Procedures to provide probity for the assessment of tenders received.	<p>No procedures previously existed for the assessment of tenders against the selection criteria. These procedures and associated documentation have recently been developed and implemented. We noted an instance where a tender scope was developed by an external consultant, who also undertook the only assessment of the tender. No procedures or correspondence were available to ensure the independence of persons in assessing the tender. We note the consultant who undertook the assessment is currently engaged to oversee the works, review applications for payment by the supplier and plan works to be undertaken.</p> <p>Improvements: To help ensure probity and fairness when assessing tenders, procedures for the process to be undertaken in assessing tenders should be followed documented with at least three persons assessing the tender independently of each other.</p> <p>Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Procurement Assessment	Procedures to provide probity for the assessment of procurement options received.	<p>No formal requirements were previously documented when undertaking assessments of major purchases. Procedures and associated documentation have recently been developed and implemented</p> <p>Improvements: To help support probity and fairness, when assessing responses to requests for quotation the process undertaken should be documented. The level of probity and due diligence processes to be followed should be scaled depending on the value or risk associated with the purchase, with the higher the value or risk, the higher the level.</p> <p>Purchases over \$150,000 should be subject to the same assessment procedures as those applied to tenders in instances where an exemption from calling tenders exists.</p>
Credit Cards	Credit cards provided to enable officers to make purchases.	<p>We noted a number of staff and the Shire President have credit cards linked to the Shires bank account. Significant control risks exist in relation to the use of credit cards due to the lack of oversight prior to purchases being made.</p> <p>No provision exists within the <i>Local Government Act 1995</i> for the Shire President to make purchases on behalf of the Shire.</p> <p>Improvement: Reducing the number of credit cards issued will reduce the risks associated with use of credit cards.</p> <p>Cancel the Shire credit card held by the Shire President.</p>
IT Disaster Recovery Procedures	Procedures to recover from an IT disaster.	<p>A proposal for the provision of managed IT disaster recovery services was available though no formal procedures or confirmation of a contract for these services existed. Staff confirmed the Shire had been subject to a ransomware attack and the IT consultants were able to halt the attack and restore the IT systems.</p> <p>Improvement: Documented procedures to be followed in the event of an IT disaster should assist in minimising the amount of data loss and time to recover.</p> <p>Continuous review of IT security and training of staff in relation to IT security risks will help minimise the risk of an IT disaster.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Investments	Procedures for the management of investments.	<p>An investment register is maintained within a spreadsheet, reflecting fixed term investments held. The register of investments does not indicate where interest and principal funds are transferred to on maturity. Copies of the register are not maintained in a format which prevents subsequent amendment.</p> <p>Improvement: Tracing of funds on maturity of investments is essential and records of where funds are transferred and who authorised the transfer should be maintained within the register.</p> <p>Maintaining printed copies of the investment register reviewed and authorised by a senior manager independent of the control of the investments prevents subsequent amendment to the register.</p>
Arts Centre Controls	Controls in relation to the operations of the Art Centre and sale of artworks.	<p>Operations of the Art Centre are left in the trust of the Art Centre manager, who has responsibility for operation of the centre, negotiating purchases of art with artists, recording the art, setting of prices for the disposal of the art, sale of art and requests for payment of commissions to artists. Limited oversight or review of financial transactions is currently occurring, and no documented agreements are in place with artists.</p> <p>Prices of art for sale is set by the centre manager in consultation with artists and in certain circumstances the manager will negotiate discounts with potential buyers. We noted funds for the sale of art are placed in the Trust Account.</p> <p>Improvement: A full review of procedures and controls is required to determine practical procedures, documentation and controls for the sale of art on a commission basis. Procedures should ensure compliance with the regulatory requirements in relation to the setting of fees and charges and protect the Shire from any possible claims from artists.</p>

7.0 Implementation (Continued)

Component	Purpose / Goal	Matters Identified / Improvements
Post Office Operations	Controls in relation to the operation of the Post Office	<p>Accepting the procedures and processes of the Post Office are largely governed by Australia Post, there is limited review and oversight of operations by senior management to ensure compliance with the Local Government Act 1995, Shire policies and procedures in relation to items such as procurement.</p> <p>Improvement: A full review of procedures and controls is required to determine practical procedures for the operation and oversight of the Post Office, to ensure compliance and minimise risks.</p>
Checklists	Checklists document the completion of multiple steps within an overall process.	<p>Checklists of key functions are maintained for selected functions. The checklists were not always maintained up to date for all compliance functions.</p> <p>Improvement: Creation and maintenance of standard checklists may assist in evidencing key points of control and serve as a reminder. Checklists are of assistance in ensuring compliance with repetitive legislative compliance tasks.</p>
Workflow Diagrams	Workflow process diagrams create a visual representation of a process, clearly identifying key points of control and responsibility.	<p>Workflow diagrams have not been compiled for undocumented procedures.</p> <p>Improvement: In conjunction with, or as an alternative to, the development of documented procedures and checklists, update and development of workflow process diagrams may assist in clearly identifying controls and processes to be followed.</p>

7.0 Implementation (Continued)

7.3 Human Resource Management and Practices

A number of components constitute the organisation's human resource management practices and form an essential element of risk management, internal control and legislative compliance. Each of these elements is examined in the table below.

Component	Purpose / Goal	Matters Identified / Improvements
Code of Conduct	To provide a standard of conduct for elected members, staff and contractors.	<p>The Code of Conduct approved by Council on 16 November 2017 does not provide for the lodging of complaints.</p> <p>The Code of Conduct does not cover contractors.</p> <p>Improvement: Review the Code of Conduct to extend it to cover contractors and provide for the lodging of complaints.</p>
Staff Training	To ensure staff have access to ongoing and appropriate training.	<p>Staff training needs are currently identified on an ad-hoc basis.</p> <p>Improvement: Develop a staff training matrix, to identify staff training needs relevant to their role. This will assist in a co-ordinated approach across the organisation.</p>
Staff Contracts	To provide a documented record of the terms and conditions of each employee's contract of employment.	<p>Different forms of contract exist with some employees only having a signed conditional offer of employment as a contract.</p> <p>Improvement: A standard form of contract, clearly defining role responsibilities and remuneration should be signed by both parties prior to employment commencing for all staff.</p>
Time Records	To provide a record of hours worked by staff.	<p>Time records completed by the employee and authorised by a senior officer have not been maintained for a large number of staff. Staff are employed based on a 76-hour fortnight, yet 84 hours a fortnight is processed through the payroll system with no supporting records.</p> <p>Improvement: Timesheets should be completed by all staff and authorised by a more senior officer. Payroll should be processed against the timesheets in accordance with the employees' contract of employment.</p>
Time in Lieu	Time off provided to employees for hours worked beyond standard hours of work.	<p>Contracts reviewed do not entitle employees to time in lieu, with some contracts providing for a 9-day fortnight to be worked of 76 hours or for a flexi-day in each fortnight. Based on a long-standing verbal arrangement, employees have been credited for 8 hours per fortnight of time in lieu despite no obligation in their contract and no time records to substantiate the hours worked.</p> <p>Improvement: Formalise the time in lieu arrangement with employees and develop procedures to substantiate the hours worked by all employees.</p>

7.0 Implementation (Continued)

7.4 Insurance

At present, the Chief Executive Officer annually reviews the completeness of insurance. Discussions are also held with the insurers annually and adjustments to policies and insurance levels made as considered appropriate. The insurance values of buildings and plant and equipment are based on the three-yearly valuations of building assets undertaken by registered valuers.

The existence and adequacy of insurance carried by contractors is not assessed prior to award of contracts. General contractors engaged on an ad hoc basis are generally not required to produce details of the level or existence of their insurance coverage.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Contractor Insurance	Insurance cover maintained by contractors for damage caused when undertaking works for the Shire.	<p>Contractors' insurances are not assessed prior to award of contracts in all cases. General contractors engaged on an ad hoc basis are generally not required to produce details of the level or existence of their insurance coverage or licences to undertake the works.</p> <p>Improvement: To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained of suppliers who have provided all relevant documentation.</p>

8.0 Monitoring and Review

Developing and implementing systems and procedures for risk management, legislative compliance and internal controls into an organisation can be a time consuming and expensive exercise with the potential to divert resources away from direct services. Considering the level of investment necessary to establish these systems, actions to monitoring their effectiveness are an essential practice.

After implementing these management and control systems, it is important to put in place practices that regularly monitor and assess their effectiveness to ensure they continue to meet their intended purpose.

Over time, the relevancy of established controls may change, their purpose may be forgotten, or technology may offer a more efficient or effective way to achieve the initial goal. For these reasons, formal review procedures are required to ensure the resources applied to maintaining these systems, practices and controls are done so in the most efficient way.

Evidence of the monitoring of risk management, internal controls and legislative compliance is sourced from Minutes of Meetings, Registers of Disclosures and reports reviewed.

8.1 Council and Audit and Risk Committee

Regular monthly financial statements and lists of payments, made in the intervening period between each meeting, have been presented to the Council for review, as required by legislation. This provides the basis for high level oversight of the expenditure transactions of the organisation.

Identified risks are included within agenda items for elected member consideration and recorded in a risk register appropriately.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Council and Committee Minutes.	Official record of proceedings and decisions.	<p>Official minutes of meetings do not include copies of matters presented at the meeting or a record of any deliberations which occurred during the meeting.</p> <p>Improvement: To provide a comprehensive record of proceedings of Council meetings, all agenda items considered, reports presented, deliberations and resolutions should be included within the minutes of meetings.</p>

8.0 Monitoring and Review (Continued)

Framework Components	Purpose / Goal	Matters Noted / Improvements
Council and Audit Risk Committee	Monitoring and consideration of risks when making strategic decisions.	<p>Identified risks are included within agenda items for elected member consideration, though these are not recorded in a risk register appropriately. The Risk Management Framework requires the evaluation of residual risks in relation to the treated risks. Residual risk is not evaluated following the decision of Council or implementation of the decision of Council.</p> <p>Improvement: Risks raised in Council, should be recorded in the risk register and residual risks following a Council decision should be evaluated and recorded as required by the risk management framework.</p>
Monthly Statement of Financial Activity and List of Payments.	Monthly statements of financial activity and list of payments made under delegated authority and prepared in accordance with legislative requirements for Council review.	<p>A copy of the statements presented to Council are not recorded within the approved minutes as required by the Paragraph 34 (4) (b) of <i>Local Government (Financial Management) Regulations 1996</i>. We note this has been rectified in recent months.</p> <p>Explanations of variances are provided for the operating statements by program, however no explanation of variances in the Rate Setting Statement was included in the Statement of Financial Activity as required.</p> <p>A copy of the list of payments presented to Council are not recorded within the approved minutes as required by the Paragraph 13 (3) (b) of <i>Local Government (Financial Management) Regulations 1996</i>. We note this has been rectified in recent months.</p> <p>The list of payments presented to Council and included in the Agenda includes details of each invoice. Disclosure of this level of detail is not required and is not considered appropriate as it provides commercial information to the public.</p> <p>Improvement: Continue to record a copy of Monthly Statement of Financial Activity and list of payments in the minutes of the meeting.</p> <p>Ensure the Monthly Statement of Financial Activity contains all items required by legislation.</p> <p>Remove any unnecessary information from the list of payments presented to Council.</p>

8.0 Monitoring and Review (Continued)

8.2 Strategic and Operational Registers

A number of registers are maintained by the Shire of Halls Creek. The table below details areas for possible improvement in relation to these registers.

Register	Purpose / Goal	Matters Identified / Improvements
Risk Register	Provide a record of risk breaches and remedial action taken.	<p>An appropriate risk register was available for inspection.</p> <p>We note the risk register was last updated on 6 November 2017.</p> <p>Improvement: Maintaining risk registers for all identified risks is important to help ensure significant or high risks are adequately treated.</p> <p>Routine (at least quarterly) review of the risk register is required to assist in ensuring identified risk are adequately treated.</p>
OSH Register	Provide a record of OSH incidents.	<p>OSH incident forms are completed by staff and lodged with the OSH officer.</p> <p>No reporting of OSH incident numbers to the Audit and Risk Committee is currently occurring.</p> <p>Improvements: Maintain an OSH incident register and report OSH incident numbers to the Audit and Risk Committee.</p>
Delegations Register	Provide a record of delegations to the CEO and from the CEO to employees.	<p>A number of items recorded in the delegation's register are responsibilities of the CEO and not decisions of Council delegated to the CEO.</p> <p>Improvements: Review Council delegations to the CEO to ensure they relate to decisions of Council delegated to the CEO and update the register accordingly.</p>
Tender Register	Provide a statutory record of tenders called.	<p>We noted Tender 2018-03 closed on 25 April 2018 yet has not been recorded as awarded or cancelled.</p> <p>Improvements: Where tenders are cancelled or not awarded, the tender register should be updated accordingly.</p>

8.0 Monitoring and Review (Continued)

8.3 Annual Compliance Audit Returns

Returns have been completed on a self-assessment basis and approved by Council each year. It is important to note the Returns were not independently prepared or verified.

Three areas of non-compliance were noted in relation to the Annual Compliance Audit Return 2017.

8.4 Complaint Handling

Currently, complaints are recorded in the records management system and forwarded to the relevant manager for handling and resolution.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Customer Complaints Procedures	Procedures for the recording handling and resolution of customer complaints.	No procedures exist, or register maintained to follow up and ensure all complaints are adequately addressed. Improvement: To help ensure all complaints are adequately resolved, a register of complaints received should be maintained.
Official Complaints Register	A complaints register required to be maintained in accordance with Section 5.121 of the <i>Local Government Act 1995</i> .	No official register was available for inspection. Improvement: To ensure compliance with the Act, an official complaints register should be maintained.

8.0 Monitoring and Review (Continued)

8.5 Audit Practices

Council has appointed external financial auditors to the Shire of Halls Creek.

The table below details areas for possible improvement in relation to audit processes.

Framework Components	Purpose / Goal	Matters Noted / Improvements
Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	Currently, no internal auditors have been appointed and limited internal audit functions have been undertaken. Improvement: To confirm adherence to documented policies and procedures and assist in the identification of internal control weaknesses an internal audit function is required to be established.
Financial Management Review	Review of Financial Management undertaken bi-annually.	Financial Management Review undertaken in June 2016 made eight recommendations to improve the Financial Management of the Shire with one item rated as high risk. Improvement: One item identified within the Financial Management Review remains to be addressed.
Previous Audit Regulation 17 Reviews	Previous review of the appropriateness and effectiveness of risk management, internal control and legislative compliance.	Previous review made no recommendations in relation to the appropriateness and effectiveness of risk management, internal control and legislative compliance. Improvement: Ensure the review identifies operational and financial risk, control weaknesses and compliance weaknesses.
OSH Audit	Review of occupational safety and health procedures.	An audit was undertaken by an independent party in November 2017. According to staff representations, the OSH Management Plan is yet to be implemented. Improvement: Proceed with implementation of the OSH Management Plan and ensure all previously identified OSH matters have been adequately addressed.

9.0 Other Matters

Disclaimer

The services provided in terms of this engagement comprise an advisory engagement, which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standard Board and, consequently no opinions or conclusions are intended to convey assurance either expressed or implied.

Moore Stephens, Perth, a Perth based partnership of trusts ("the firm"), carries on business separately and independently from other Moore Stephens member firms around Australia and worldwide.

Services provided under this engagement are provided by the Firm and not by any other independent Moore Stephens member firm. No other independent Moore Stephens member has any liability for services provided by other members.

Throughout this document, a reference to Moore Stephens refers to Moore Stephens (WA) Pty Ltd trading as agent ABN 99 433 544 961, an independent member of Moore Stephens International Limited – member in principal cities throughout the world. The Perth Moore Stephens is not a partner or agent of any other Moore Stephens firm.

Copyright

All rights reserved.

This report is prepared solely for the purpose set out in the proposal scope and is not to be used for any other purpose or distributed to any other party without Moore Stephens prior consent. Any reliance placed by a third party on the report is that party's responsibility.

Moore Stephens

Level 15 Exchange Tower
2 The Esplanade
PERTH WA 6000
Phone +61 (0)8 9225 5355
Email rjbarnes@moorestephens.com.au
ABN 99 433 544 961

Document Date

Version: 2.0
Status: Final
Date: 13 September 2018

Appendix A – Council Policies Examined

The Council Policies examined as part of the review were as follows:

Policy Topic	Policy Topic
ADM 01 Policy Manual	FIN 07 Payments
ADM 07 Vandalism Reward for Conviction	FIN 08 Rating Administration
ADM 08 Complaints and Feedback	FIN 09 Variance Levels for Financial Reporting
ADM 09 Welcome to Halls Creek Event	FIN 11 Write Off of Monies Owed – Sundry Debts and Rates Debts
ADM 12 Advertising – Statutory and General	FIN 12 Expense Claims to be Lodged Promptly
ADM 13 Shire Logo	FIN 15 Strategic Rating Policy
ADM 14 Well Wishes from Council	HLT 01 Smoke Free Places
ADM 15 Use of Council Chambers	HLT 02 Applications to Keep More than the Prescribed Number of Dogs and/or Cats
ADM 16 Guest Speakers at Meetings of Council	HLT 03 Mobile Food Vehicles and Temporary Food Stalls
ADM 17 Distribution, Release, Binding and Storage of Minutes	HLT 04 Refuse Site Operation
ADM 18 Public Question Time	HLT 05 Rubbish Bins are the Property and Responsibility of the Property Owner
ADM 21 Purchase of Goods and Services	HLT 06 Firearm Storage and Uses
ADM 24 Telecommunications and Information Technology – Provision and Usage	HSG 01 Employee Housing
ADM 26 Not to Apply for Grants on Behalf of Other Organisations	IAM 01 Installation and Usage of Livestock Grids
ADM 28 Social Media	IAM 02 Crossovers to Residential Properties
ADM 29 Risk Management	IAM 03 Crossovers to Commercial and Industrial Properties
BLD 06 Structures Which do not Require a Building Permit	IAM 04 Memorials and Dedications
BLD 07 Compliance and Enforcement	IAM 05 Asset Management
BLD 08 Transient Workforce Accommodation and Constructions Camps	MEM 02 Councillors Expenses and Remuneration
BLD 09 Building Permit Applications to be Certified	MEM 04 Councillor Attendance at Council Related Events Outside the Halls Creek District
BLD 10 Advertising on Shire Land and related Public Infrastructure	OTH 06 Native Title
BLD 11 Street Advertising	OTH 07 Annual Christmas Show and Float Parade – Council Resources
FIN 06 Financial Investments	OTH 08 Applications for Restricted Area Regulations Pursuant to s.175 of the Liquor Control Act
OTH 09 Election & Political Signage	STF 23 Study Assistance for Employees

Appendix A – Council Policies Examined (Continued)

Policy Topic	Policy Topic
STF 04 Employee Training	STF 24 CEO Performance Reviews
STF 05 Provision of Compulsory Corporate Uniforms for Employees	STF 26 Anti-Discrimination, Harassment and Workplace Bullying
STF 06 Personal Protection Equipment – Outside Employees	STF 27 Vehicle Personal Use
STF 09 Fitness for Work and Medical Testing for Prospective and Current Employees	STF 30 Leave Entitlements
STF 16 Employee Relocation Expenses	STF 31 Secondary Employment – Paid & Voluntary
STF 19 Occupational Safety and Health	STF 32 Safe Vehicle Use
STF 20 Employment and Aboriginal Employment	STF 33 Legal Representation Costs Indemnification – Employees
STF 21 Common Benefits for Permanent Employees	STF 34 Legal Representation Costs Indemnification – Elected Members
STF 22 Out of District Allowance	STF 36 Chief Executive Officer Leave Applications

Please Note - These minutes have yet to be confirmed by Council. Council confirms this is the true record of proceedings

Appendix B – Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Strategic Community Plan 2015	Review adopted 24 April 2015
Corporate Business Plan 2013-2017	Adopted 20 June 2013
Asset Management Plan	
Long Term Financial Plan 2013-2028	20 June 2013
Workforce Plan 2017	Adopted 17 August 2017
Recordkeeping Plan 2013	Approved 17 October 2013
Local Recover Plan 2015	LEMC Endorsed 5 February 2015 SHC Endorsed 19 February 2015
Local Emergency Management Arrangements 2015	LEMC Endorsed 5 February 2015 SHC Endorsed 19 February 2015
Code of Conduct	Adopted 16 November 2017
Asset Management Strategy	2017

Please Note - These minutes have yet to be confirmed by Council. Comments in a blue record of proceedings

Appendix C – Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Register

Declarations of Interest Register

Tender Register

Gifts Register

Delegations Register

Investments Register

Please Note - These minutes have yet to be confirmed by Council Committee as a true record of proceedings

Appendix D – Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

- *Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;*
- *Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;*
- *Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:*
 - *potential non-compliance with legislation, regulations and standards and local government's policies*
 - *important accounting judgements or estimates that prove to be wrong*
 - *litigation and claims*
 - *misconduct, fraud and theft*
 - *significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*
- *Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;*
- *Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;*
- *Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;*
- *Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;*
- *Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;*
- *Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and*
- *Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.*

Appendix D – Operational Guidelines (Continued)

Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- a) Monitoring compliance with legislation and regulations*
- b) Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*
- c) Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*
- d) Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*
- e) Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*
- f) Reviewing management disclosures in financial reports of the effect of significant compliance issues*
- g) Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*
- h) Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*
- i) Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*
- j) Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

Internal controls are systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations.

These systems not only relate to accounting and reporting but also include communication processes both internally and externally, staff management and error handling.

Operational Guidelines prepared by the Department of Local Government and Communities (Audit in Local Government number 09 September 2013) provide the background to Internal Controls in the context of this review as follows:

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

Appendix D – Operational Guidelines (Continued)

Internal Controls (continued)

An effective and transparent internal control environment is built on the following key areas:

- k) integrity and ethics;*
- l) policies and delegated authority;*
- m) levels of responsibilities and authorities;*
- n) audit practices;*
- o) information system access and security;*
- p) management operating style; and*
- q) human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Aspects of an effective control framework will include:

- a) delegation of authority;*
- b) documented policies and procedures;*
- c) trained and qualified employees;*
- d) system controls;*
- e) effective Policy and process review;*
- f) regular internal audits;*
- g) documentation of risk identification and assessment; and*
- h) regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

- a) separation of roles and functions, processing and authorisation;*
- b) control of approval of documents, letters and financial records;*
- c) comparison of internal data with other or external sources of information;*
- d) limit of direct physical access to assets and records;*
- e) control of computer applications and information system standards;*
- f) limit access to make changes in data files and systems;*
- g) regular maintenance and review of financial control accounts and trial balances;*
- h) comparison and analysis of financial results with budgeted amounts;*
- i) the arithmetical accuracy and content of records;*
- j) report, review and approval of financial payments and reconciliations; and*
- k) comparison of the result of physical cash and inventory counts with accounting records.*

Please Note - These minutes have yet to be confirmed by Council/Committee as a true record of proceedings

MOORE STEPHENS

Level 15, 2 The Esplanade

Perth WA 6000

T +61 (0)8 9225 5355

F +61 (0)8 9225 6181

rjbarnes@moorestephens.com.au

10. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11. NEW DECISIONS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

12. MATTERS BEHIND CLOSED DOORS



Procedural Motion

That this meeting be closed to the members of the general public at pm and that Council move behind closed doors to consider:

12.1 Tender Evaluation – SoHC RFT 2018-08 Halls Creek Aquatic and Recreation Centre Water Attraction

Pursuant to s5.23(2)(b & c) of the *Local Government Act, 1995*, being, a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

12.1 Tender Evaluation – SoHC RFT 2018-08 Halls Creek Aquatic and Recreation Centre Water Attraction

ITEM NUMBER:	12.1.
REPORTING OFFICER:	Lloyd Barton, Director Corporate Services
	
SENIOR OFFICER:	Noel Mason, Chief Executive Officer
	
MEETING DATE:	21 March 2019
DISCLOSURE OF INTEREST:	NIL

This item is to be considered behind closed doors, in accordance with section 5.23(2) of the Local Government Act 1995, as specified:

1.0 Confidential Reasons

1.1 The meeting will be closed to the public in accordance with section 5.23 (2) (b & d) of the Local Government Act 1995 being:

- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and

Purpose

- 1.2 Consideration of a tender response to Tender SOHC 2018-08 Halls Creek Aquatic and Recreation Centre Water Attraction.

Procedural Motion

That Council come out from behind closed doors and that this meeting reopen to members of the general public atpm.

Please Note: On reopening of the meeting to the public, the President will read aloud the decision/s, if any, made by Council behind closed doors.

13. CLOSURE OF MEETING

14. CONFIRMATION